SEATTLE CITY COUNCIL

Select Budget Committee

Agenda

Friday, November 14, 2025

9:30 AM

Council Chamber, City Hall
600 4th Avenue
Seattle, WA 98104

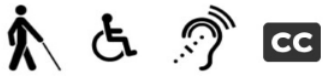
Dan Strauss, Chair
Maritza Rivera, Vice-Chair
Joy Hollingsworth, Member
Debora Juarez, Member
Robert Kettle, Member
Sara Nelson, Member
Alexis Mercedes Rinck, Member
Rob Saka, Member
Mark Solomon, Member

Chair Info: 206-684-8806; Dan.Strauss@seattle.gov

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SEATTLE CITY COUNCIL

Select Budget Committee

Agenda

November 14, 2025 - 9:30 AM

Meeting Location:
Council Chamber, City Hall, 600 4th Avenue, Seattle, WA 98104

Committee Website:
https://www.seattle.gov/council/committees/2025-select-budget-committee

This meeting also constitutes a meeting of the City Council, provided that the meeting shall be conducted as a committee meeting under the Council Rules and Procedures, and Council action shall be limited to committee business. Pursuant to Council Rule VI.C.10, members of the public providing public comment in Chambers will be broadcast via Seattle Channel.

Members of the public may register for remote or in-person Public Comment to address the Council. Speakers must be registered in order to be recognized by the Chair. Details on how to register for Public Comment are listed below:

Remote Public Comment - Register online to speak during the Public Comment period at the meeting at https://www.seattle.gov/council/committees/public-comment. Online registration to speak will begin one hour before the meeting start time, and registration will end at the conclusion of the Public Comment period during the meeting.

In-Person Public Comment - Register to speak on the public comment sign-up sheet located inside Council Chambers at least 15 minutes prior to the meeting start time. Registration will end at the conclusion of the Public Comment period during the meeting.

Please submit written comments no later than four business hours prior to the start of the meeting to ensure that they are distributed to Councilmembers prior to the meeting. Comments may be submitted at Council@seattle.gov or at Seattle City Hall, Attn: Council Public Comment, 600 4th Ave., Floor 2, Seattle, WA 98104. Business hours are considered 8 a.m. - 5 p.m. Comments received after that time will be distributed after the meeting to Councilmembers and included as part of the public record.

Please Note: Times listed are estimated

A. Call To Order

B. Public Comment

C. Approval of the Agenda

D. Items of Business

1. Introduction and Overview

Supporting Documents:
Presentation - Introduction and Process Overview
Presentation - Amendments to the Budget Adoption ORD Overview
Presentation - Budget Legislation Overview

Briefing and Discussion

Presenters: Ben Noble, Director, and Calvin Chow, Council Central Staff

2. CB 121116 **AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2026; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.**

Attachments:
Att A - 2026 Appropriations by Budget Control Level
Att B - Position Modifications for the 2026 Proposed Budget

Supporting Documents:
Summary and Fiscal Note
Group A - Proposed Consent Amendment Package
Group B - Potential Substitutions for Group A
Group C - Stand-Alone Amendments

Briefing, Discussion, and Possible Amendments

Presenters: Council Central Staff

3. CB 121099 **AN ORDINANCE relating to acceptance of funding from non-City sources; authorizing the Mayor or the Mayor's designee to accept and authorize the expenditure of specified grants, private funding, and subsidized loans and to execute, deliver, and perform corresponding agreements; amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; and ratifying and confirming certain prior acts.**

Supporting Documents:
Summary and Fiscal Note
Summary Att A – 2025 Year-End Acceptance Ordinance Detail Table

Briefing and Discussion

Presenters: Council Central Staff

4. CB 121113 **AN ORDINANCE amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; adding CIP Projects; creating positions; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.**

Attachments:
Att A - CIP Project Additions

Supporting Documents:
Summary and Fiscal Note
Summary Att A - 2025 Year End Supplemental Ordinance Summary Detail Table

Briefing and Discussion

Presenters: Council Central Staff

5. CF 314544 **2026 Proposed Budget.**

Attachments: 2026 Proposed Budget

Briefing and Discussion

Presenters: Council Central Staff

6. CF 314545 **2026 - 2031 Proposed Capital Improvement Program.**

Attachments: 2026-2031 Proposed CIP

Briefing and Discussion

Presenters: Council Central Staff

7. CB 121105 **AN ORDINANCE relating to fees and charges for permits and activities of the Seattle Department of Construction and Inspections, related fees by other departments, and technical corrections; adding a new Section 22.900G.025 to the Seattle Municipal Code; and amending Sections 22.900B.010, 22.900C.010, 22.900D.010, 22.900D.150, 22.900G.010, 22.900H.020, 22.900H.030, 22.900H.050, 22.900H.060, 22.900H.070, and 22.900H.080 of the Seattle Municipal Code.**

Supporting Documents: Summary and Fiscal Note
Summary Att A – SDCI Permit Fees and Charges Proposed for 2026

Briefing and Discussion

Presenters: Council Central Staff

8. CB 121106 **AN ORDINANCE relating to street and sidewalk use; amending the Street Use Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.**

Attachments: Att A - 2026 Street Use Fee Schedule

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

9. CB 121107 **AN ORDINANCE relating to Seattle Parks and Recreation; establishing the 2026 fee schedule for the use of park properties and other park and recreation facilities and services; and superseding previous park and recreation fee schedules.**

Attachments: Att 1 – 2026 SPR Fees and Charges

Supporting Documents: Summary and Fiscal Note
Summary Att 1 – Proposed Changes to 2026 Fee Schedule

Briefing and Discussion

Presenters: Council Central Staff

10. Res 32184 **A RESOLUTION amending Resolution 31334; establishing the City Council's intent to fund the Seattle City Employees' Retirement System as informed by the January 1, 2025 Actuarial Study.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

11. Res 32185 **A RESOLUTION approving interest rates set by the Seattle City Employees' Retirement System (SCERS) Board of Administration for 2026.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

12. CB 121100 **AN ORDINANCE relating to automated traffic safety cameras; updating financial and fund policies related to the use of cameras and the name of the associated fund; and amending Ordinance 124230.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

13. CB 121108 **AN ORDINANCE relating to the Sweetened Beverage Tax; amending Section 5.53.055 of the Seattle Municipal Code to remove obsolete guidance on use of proceeds and remove non-supplantation funding provisions.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

14. CB 121110 **AN ORDINANCE relating to short-term rental tax revenue; amending Ordinance 125872 to specify use of revenue proceeds; and ratifying and confirming certain prior acts.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

15. CB 121114 **AN ORDINANCE relating to taxation; increasing the threshold above which an out-of-city business must obtain a business license tax certificate, pursuant to changes in the state model ordinance on general business license requirements; and amending Section 5.55.030 of the Seattle Municipal Code.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

16. CB 121118 **AN ORDINANCE relating to the business and occupation tax; amending Section 5.30.050 of the Seattle Municipal Code to amend definitions due to amendments to the model business license tax ordinance and other state law amendments.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

17. CB 121123 **AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for passenger transportation services.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

18. CB 121124 **AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for transit security.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

19. CB 121092 **AN ORDINANCE relating to administration of the Major Institutions and Schools program; transferring administration of Major Institutions and Schools program from the Department of Neighborhoods to the Office of Planning and Community Development; amending Sections 23.69.032, 23.78.002, 23.78.006, 23.78.010, 23.78.012, 23.78.014, 23.79.004, and 23.79.006 of the Seattle Municipal Code.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

20. CB 121109 **AN ORDINANCE relating to graffiti nuisance enforcement; transferring authority to enforce the City's graffiti nuisance code from the Director of Seattle Public Utilities to the Superintendent of the Department of Parks and Recreation; and amending Section 10.07.010 of the Seattle Municipal Code.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

21. CB 121102 **AN ORDINANCE relating to City financial management; closing certain funds and authorizing the Office of City Finance to take action pursuant to those closures; authorizing the transfer of all unexpended and unencumbered balances and other assets and liabilities of those funds; abandoning appropriation authority from those funds; retiring an obsolete interfund loan authorization; and repealing Ordinance 124892.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

22. CB 121122 **AN ORDINANCE relating to City finances; creating a fund for depositing General Fund proceeds related to preservation and revitalization of Seattle's Central District and Southeast Seattle community.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

23. CB 121089 **AN ORDINANCE relating to the drainage and wastewater system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing drainage and wastewater system; authorizing the issuance and sale of drainage and wastewater revenue bonds in one or more series for the purposes of paying part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of those bonds; amending certain sections and subsections of Ordinance 125455, as last amended by Ordinance 126482 (the "Omnibus Refunding Ordinance"); and ratifying and confirming certain prior acts.**

Attachments:
Ex A – Outstanding Parity Bonds
Ex B – Form of Continuing Disclosure Certificate
Ex C – Outstanding Subordinate Obligations

Supporting Documents:
Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

24. CB 121090 **AN ORDINANCE relating to the municipal water system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing municipal water system; authorizing the issuance and sale of water system revenue bonds in one or more series for the purposes of paying or reimbursing part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds; creating certain accounts of the City relating to the bonds; and ratifying and confirming certain prior acts.**

Attachments: Ex A – Outstanding Parity Bonds
Ex B – Form of Continuing Disclosure Certififcate

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

25. CB 121091 **AN ORDINANCE relating to the municipal water system of The City of Seattle; amending Ordinance 125714, as amended by Ordinance 126483, to incorporate the terms of certain contingent amendments thereto that were to become effective upon the occurrence of certain events that have since occurred, to delete certain provisions rendered inoperative by the amendments, and to make certain other technical amendments; and ratifying and confirming the amendments and certain prior acts.**

Attachments:
- Ex A – Outstanding Parity Bonds
- Ex B – Form of Continuing Disclosure Certificate
- Ex C – Outstanding Subordinate Obligations
- Ex D – Amendments to Ordinance 125714 (as previously amended by Ordinance 126483)

Supporting Documents:
- Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

26. CB 121101 **AN ORDINANCE relating to the financing of the Memorial Stadium redevelopment project; amending Ordinance 127125 to increase the amount of an existing interfund loan; creating the 2027 Multipurpose LTGO Bond Fund B, and allowing it to be a borrowing fund for the loan; and authorizing the loan of funds in the amount of $39,800,000 from multiple city funds as bridge financing to the 2027 Multipurpose LTGO Bond Fund B for the Memorial Stadium redevelopment project.**

Supporting Documents:
- Summary and Fiscal Note
- Summary Att A - Vicinity Map

Briefing and Discussion

Presenters: Council Central Staff

27. CB 121103 **AN ORDINANCE relating to contracting indebtedness; authorizing and providing for the issuance and sale of limited tax general obligation bonds to pay or reimburse all or part of the costs of various elements of the City's capital improvement program and for other City purposes approved by ordinance and to pay the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; amending Ordinance 123480, as previously amended by Ordinances 124341, 124637, and 124924; Ordinance 124053, as previously amended by Ordinances 124146 and 124341; Ordinance 124341, as previously amended by Ordinance 126938; Ordinance 124637, as previously amended by Ordinance 126938; Ordinance 124924, as previously amended by Ordinances 125986 and 126938; and Ordinance 125197, as previously amended by Ordinances 125456, 125715, and 125986; and ratifying and confirming certain prior acts.**

Attachments:
- Ex A – Description of 2026 Projects
- Ex B – Form of Continuing Disclosure Certificate
- Ex C-1 – Amended and Restated Exhibit A to Ordinance 123480 (Description of 2011 Projects)
- Ex C-2 - Amended and Restated Exhibit A to Ordinance 124053 (Description of 2013 Projects)
- Ex C-3 - Amended and Restated Exhibit A to Ordinance 124341 (Description of 2014 Projects)
- Ex C-4 - Amended and Restated Exhibit A to Ordinance 124637 (Description of 2015 Projects)
- Ex C-5 – Amended and Restated Exhibit A to Ordinance 124924 (Description of 2016 Projects)
- Ex C-6 - Amended and Restated Exhibit A to Ordinance 125197 (Description of 2017 Projects)

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

28. CB 121104

AN ORDINANCE relating to the electric system of The City of Seattle; adopting a system or plan of additions, improvements, and betterments to and extensions of the existing municipal light and electric power generation, transmission, and distribution system of the City; authorizing the issuance and sale of municipal light and power revenue bonds for the purposes of providing funds to pay part of the cost of carrying out that system or plan, providing for the reserve fund requirement (if necessary), and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds and authorizing their issuance as either senior lien parity bonds or junior lien bonds; and ratifying and confirming certain prior acts.

Attachments: Ex A – Outstanding Parity Bonds
Ex B – Form of Continuing Disclosure Certificate

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

29. CB 121119

AN ORDINANCE relating to the levy of property taxes; levying taxes on all real and personal property in The City of Seattle, for the year beginning on the first day of January 2026, as allowed by and for the purposes of the laws authorizing those taxes, which include providing for general obligation bond interest and redemption requirements; and ratifying and confirming certain prior acts.

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

30. CB 121120 **AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2026, representing an increase above the regular property taxes levied for collection in 2025; and ratifying and confirming certain prior acts.**

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

31. CB 121115 **AN ORDINANCE relating to funding from non-City sources; authorizing the Mayor or designee to accept grants, enter into revenue-backed service contracts, and carry forward related appropriations.**

Attachments: Att A - 2026 Proposed Budget Acceptance Detail Table

Supporting Documents: Summary and Fiscal Note

Briefing and Discussion

Presenters: Council Central Staff

32. CF 314546 **City Council Changes to the 2026 Proposed Budget and the 2026 - 2031 Proposed Capital Improvement Program.**

Briefing and Discussion

Presenters: Council Central Staff

E. Adjournment

Legislation Text

File #: Inf 2802, **Version:** 1

Introduction and Overview

Seattle City Council 2025 Budget Process

Introduction and Process Overview

Select Budget Committee | November 14 & 17, 2025

Council Central Staff

Plan For November 14 and November 17

Friday, November 14

Agenda Item 2 (CB 121116: 2026 Budget Adoption ORD)

Central Staff will present Amendment Group A, highlighting revisions since the package was last presented on Wednesday, November 5.

- Group A: Amendments voted on as a group.
- Group B: *Amendment(s) removed from Group A for individual vote (will include discussion and vote on any such potential substitute amendments)*
- Group C: Amendments for individual vote.

Following the votes on amendments to the Budget Adoption ORD, Central Staff will brief the committee on the remaining pieces of budget legislation.

Monday, November 17

The Select Budget Committee will vote on the remaining pieces of Budget Legislation.

Next Week

Thursday, November 20 (Select Budget Committee Meeting at 9:30AM)

Vote on Technical Amendments to the Budget Adoption ORD and take final committee action on the Budget Adoption ORD and associated Clerk File.

Friday, November 21 (City Council Meeting at 1PM)

City Council Votes on the 2026 Budget and CIP (and all associated legislation).

Agenda Item 2 - CBO 2026 Budget Adoption ORD (CB 121116)

Group A: Amendments Voted on as a Group

Councilmembers may remove a CBA or SLI from the group for:

- Individual discussion and consideration; or
- To substitute a CBA or SLI for an item in the voting group

When to make a request to remove an item:

- After Central Staff describes the group when the Chair calls for requests to remove an item, prior to the Chair calling for a vote on the group.

Group B: Potential Substitutions to Voting Group A

Will be considered after vote on remaining items in Group A consent package, during consideration of amendments removed from the consent package.

Group C: Amendments for Individual Vote

Seattle City Council 2025 Budget Process
Amendments to the
Budget Adoption Ordinance (CB 121116)

Select Budget Committee | November 14, 2025

Ben Noble, Director

Calvin Chow, Lead Analyst

Group A

Proposed Consent Amendment Package

Office of Arts and Culture (ARTS)

CBA/SLI #	Title	Primary Sponsor
ARTS-001-B-1	Increase ARTS by $25,000 GF for creative spaces and low-income artist support in Capitol Hill and increase SPR by $75,000 GF for activation of Cal Anderson Park	Hollingsworth
ARTS-002-A-2	Increase ARTS by $100,000 GF for a Black choreography showcase	Rinck
ARTS-003-B-1	Increase ARTS by $300,000 GF for theater upgrades	Kettle
ARTS-005-A-2	Increase ARTS by $200,000 GF to fund venue improvements for cultural film venues	Nelson
ARTS-006-A-2	Increase ARTS by $90,000 GF for Brewery District murals through Hope Corps Program	Strauss
ARTS-007-D-1	Increase ARTS by $400,000 GF to support the fabrication and installation of the Sadako Renewal Project and impose a proviso	Rivera
ARTS-008-A-2	Increase ARTS by $190,000 GF to archive and preserve the historically significant Black Scholar Journal	Rinck
ARTS-009-B-1	Decrease ARTS by $1.5 million Arts and Culture Fund and increase ARTS by $1.5 million Arts and Culture Fund to make arts-related appropriations to SPR and CEN one-time and create corresponding transactions in SPR and CEN	Rinck
ARTS-010-A-1	Increase ARTS by $50,000 GF for procurement and archival of Black artifacts	Hollingsworth
ARTS-011-A-1	Increase ARTS by $100,000 GF for arts installations at storefronts in the vicinity of the Langston Hughes Performing Arts Institute	Hollingsworth

Community Assisted Response and Engagement (CARE)

CBA/SLI #	Title	Primary Sponsor
CARE-001-A-2	Increase CARE by $200,000 GF for software upgrades	Kettle
CARE-002-A-2	Proviso $579,000 GF in CARE for 911 call takers to address non-emergency line wait times	Rivera
CARE-003-B-1	Increase CARE by $21 million GF and $2 million JumpStart Fund and 1.0 FTE Senior Planner and decrease HSD by $23 million and 1.0 FTE Senior Planner to transfer contracting for WDC, LEAD, Co-LEAD	Kettle
CARE-004S-A-2	Request that CARE provide information on training	Rivera
CARE-005S-A-2	Request that CARE report on outcomes	Rivera

City Budget Office (CBO)

CBA/SLI #	Title	Primary Sponsor
CBO-001-A-2	Errata Corrections to the Proposed Budget and CIP	Budget Committee
CBO-002-A-1	Resources for balancing purposes; decrease $500,000 GF in OED for Business Climate Assessment; replace $550,000 GF with $550,000 Transportation Fund in SDOT	Budget Chair
CBO-100S-A-1	Request that CBO and Council Central Staff develop a report that summarizes shared terms and concepts around sustainable budgeting and the calculations that define sustainable budget decisions	Strauss
CBO-110S-A-1	Request that CBO report on emergency response data for permanent supportive housing sites	Nelson

Department of Education and Early Learning (DEEL)

CBA/SLI #	Title	Primary Sponsor
DEEL-001S-A-1	Request that DEEL report on Council priorities in the Implementation and Evaluation Plan	Rinck
DEEL-002S-A-3	Request that DEEL develop and report on specific, measurable data and outcomes for programs as part of the Implementation and Evaluation Plan	Rivera
DEEL-003-A-1	Proviso $167,000 in DEEL for childcare navigation and support for unhoused children and their families	Rivera

Department of Neighborhoods (DON)

CBA/SLI #	Title	Primary Sponsor
DON-002S-A-2	Request that DON study and report on establishing a Black Advisory Council	Hollingsworth
DON-003-A-2	Increase DON by $5,000 GF in the Neighborhood Matching Fund to support annual Halloween events for children	Hollingsworth
DON-004S-A-2	Request that DON inventory Black and African American Historic Buildings and Cultural Places	Hollingsworth
DON-005-A-2	Increase DON by $50,000 GF to support Seattle Renters' Commission	Juarez
DON-009-B-1	Increase DON by $162,000 GF and 1.0 FTE for community engagement and outreach	Juarez
DON-010-A-2	Increase DON by $100,000 GF for One Seattle Day of Service	Strauss
DON-011-A-2	Increase DON by $100,000 GF for Local Government 101 education and awareness	Rivera

Finance and Administrative Services (FAS)

CBA/SLI #	Title	Primary Sponsor
FAS-001-A-2	Increase FAS by $70,000 GF to install micromobility charging stations at Seattle City Hall	Saka
FAS-002-A-1	Increase FAS by $250,000 GF to support WMBE stabilization and technical assistance	Nelson

Finance General (FG)

CBA/SLI #	Title	Primary Sponsor
FG-002-A-1	Increase FG by $200,000 for Historic Benson Trolley preservation & relocation	Strauss
FG-003-B-1	Increase FG by $900,000 GF for preservation of sites related to the history of the Seattle Chapter of the Black Panther Party	Strauss
FG-005-A-1	Increase FG by $500,000 GF for repairs and renovations to inclusive, neighborhood gathering places	Saka
FG-006-A-2	Increase FG by $675,000 ATSC Fund and impose a proviso	Strauss
FG-007-A-1	Increase FG by $1.35 million GF to support future Council directed community investments	Hollingsworth
FG-100-A-2	Increase FG by $4.7 million GF for transfer to Revenue Stabilization Fund	Strauss
FG-101-B-1	Increase FG by $1.06 million GF (one-time) for a Federal Response Reserve, decrease OED by $1 million GF (one-time) for Stabilize, Activate, and Invest Locally (SAIL) Fund	Strauss
FG-901-A-1	Recognize October revenue forecast	Budget Committee
FG-902-B-1	Increase FG by $11.3 million JumpStart Fund (one-time) to transfer unrestricted fund balances	Budget Chair

Human Services Department (HSD) 1/4

CBA/SLI #	Title	Primary Sponsor
HSD-040-A-2	Increase HSD by $75,000 GF for the Program to Encourage Active and Rewarding Lives (PEARLS) for adults over 55 years of age and older and who served in the military	Saka
HSD-041-A-2	Increase HSD by $75,000 GF to support services for foster care youth and foster parents	Saka
HSD-042-A-2	Increase HSD by $350,000 GF for historic building repairs and improvements to the behavioral health space at the Monterey Lofts building	Juarez
HSD-043-A-1	Increase HSD by $150,000 GF (one-time) for roof replacement at the Greenwood Senior Center owned and operated by the Phinney Neighborhood Association	Strauss
HSD-044-A-1	Increase HSD by $75,000 GF for the relocation of Villa Comunitaria's childcare center	Saka
HSD-046-A-2	Increase HSD by $125,000 GF to support strategic planning for health services for African American Elders	Solomon
HSD-047-B-1	Increase HSD by $250,000 GF to expand services at city-funded senior centers	Saka
HSD-048-B-1	Increase HSD by $250,000 GF to support services and programs for black and LGBTQ+ communities	Hollingsworth
HSD-049S-A-2	Request that HSD in collaboration with the Innovation and Performance team and the OH provide an inventory of human services and affordable housing in the city	Hollingsworth

Human Services Department (HSD) 2/4

CBA/SLI #	Title	Primary Sponsor
HSD-050-A-2	Increase HSD by $2.2 million GF for Seattle Indian Health Board's Thunderbird Treatment Center	Juarez
HSD-051-B-1	Increase HSD by $250,000 GF to fund food bank delivery service to the low income and affordable housing at Magnuson Park	Rivera
HSD-052-A-2	Increase HSD by $1.25 GF million to expand the ORCA POD program	Rivera
HSD-053-A-2	Increase HSD by $125,000 GF to resource Ballard Food Bank	Strauss
HSD-054-A-2	Increase HSD by $250,000 GF for senior meals and impose a proviso	Hollingsworth
HSD-060-A-1	Proviso $2.85 million GF in HSD for substance use disorder treatment and recovery services	Nelson
HSD-061-A-2	Increase HSD by $500,000 GF for sexual assault services	Kettle
HSD-062-B-1	Increase HSD by $500,000 GF to expand Gender-Based Violence Survivor Services	Rinck
HSD-063-A-2	Increase HSD by $250,000 GF for refugee and immigrant women's supports	Solomon
HSD-064-C-2	Increase HSD by $400,000 GF for supports for survivors of commercial sexual exploitation	Solomon

Human Services Department (HSD) 3/4

CBA/SLI #	Title	Primary Sponsor
HSD-065-A-2	Increase HSD by $250,000 GF for family-based youth violence prevention and mentoring	Nelson
HSD-066-A-2	Increase HSD by $43,000 GF for youth football programming	Nelson
HSD-068-A-2	Proviso $195,000 GF in HSD to fund a strategic advisor to develop a North Seattle Safety Hub	Rivera
HSD-069-A-2	Increase HSD by $25,000 GF for Youth Gun Violence Summit	Rivera
HSD-071-A-2	Increase HSD by $1.4 million GF for runaway and youth homelessness programs	Rinck
HSD-072-A-2	Increase HSD by $2 million GF to assist people living in vehicles enter shelter and impose a proviso	Strauss
HSD-073S-A-2	Request that HSD prioritize the use of $7.8 million to sustain existing homelessness services and permanent supportive housing projects before funding new shelter beds, and submit a report on use of those funds	Kettle
HSD-074S-A-2	Request that HSD provide more detailed information on the Community Solutions Initiative Pilot	Rinck
HSD-076S-B-1	Request that HSD provide a plan on addressing KCRHA's administrative shortfall	Kettle
HSD-078-B-1	Increase HSD by $150,000 GF (one-time) for stipends to pay for rent in privately run recovery housing	Nelson

Human Services Department (HSD) 4/4

CBA/SLI #	Title	Primary Sponsor
HSD-079-A-1	Increase HSD by $2.9 million Low-Income Housing Fund and decrease HSD by $2.9 million GF for rental assistance	Budget Chair
HSD-080-A-1	Increase HSD by $375,000 GF (one-time) for food and homelessness support programs and identify specific organizations for such funding	Hollingsworth
HSD-081-A-1	Increase HSD by $225,000 GF (one-time) for programs serving families, youth, and seniors and identify specific organizations for such funding	Hollingsworth
HSD-082-A-1	Proviso $11.8 million GF in HSD to mitigate federal funding impacts to shelter and housing	Rinck

Office of Hearing Examiner (HXM)

CBA/SLI #	Title	Primary Sponsor
HXM-001-A-2	Increase HXM by $543,000 GF for replacement of the electronic case management system	Strauss

Seattle Information and Technology Department (ITD)

CBA/SLI #	Title	Primary Sponsor
ITD-010S-A-2	Request that Seattle IT provide a series of reports on the City's investments in, and uses of, Artificial Intelligence	Rinck

Legislative Department (LEG)

CBA/SLI #	Title	Primary Sponsor
LEG-001-B-1	Increase LEG by $80,000 GF to hire a consultant to convene providers and create the framework for project specific Neighborhood Engagement and Mitigation Plans	Kettle

Office of the Mayor (MO)

CBA/SLI #	Title	Primary Sponsor
MO-001S-A-2	Request that the MO and OSE report on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals	Saka
MO-002S-A-2	Request that MO convene departments to study and report on noise enforcement to better address problem noise violations citywide	Saka
MO-003S-A-2	Request MO to lead a policy review on unpermitted food and merchandise vending	Saka
MO-004S-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	Strauss

Office for Civil Rights (OCR)

CBA/SLI #	Title	Primary Sponsor
OCR-010-A-2	Proviso $50,000 GF in OCR for an expanded reparations report	Hollingsworth

Office of Economic Development (OED)

CBA/SLI #	Title	Primary Sponsor
OED-001-B-1	Proviso $1.5 million in OED for the Stabilize, Activate, and Invest Locally Fund to be used in Lake City	Juarez
OED-002-A-2	Proviso $50,000 in OED for expanded funding for a business incubator in Lake City	Juarez
OED-004-B-1	Increase OED by $300,000 GF for cleaning in downtown Ballard, the University District, and the Capitol Hill Pike/Pine Corridor	Rivera
OED-005-A-2	Increase OED by $380,000 GF to support additional outreach for unhoused individuals in the business improvement areas of Ballard and the University District	Rivera
OED-007-A-3	Proviso $250,000 in OED to support small businesses in the North Delridge area facing displacement	Saka
OED-008-A-2	Increase OED by $50,000 for Business Improvement Area Support in Capitol Hill	Hollingsworth
OED-009S-A-2	Request that OED and OWCPST, in coordination with the Mayor's Office, develop recommendations for how the City can better support small businesses located within station area planning zones for Sound Transit's West Seattle and Ballard Link Extension	Saka
OED-010-A-1	Increase OED by $400,000 GF to support a Maritime Innovation Center	Strauss
OED-013-A-1	Proviso $200,000 in OED to support small businesses in Eastlake	Hollingsworth
OED-015-A-1	Proviso $1.5 million in OED for services in Little Saigon and Chinatown-International District	Strauss
OED-016-A-1	Increase OED by $50,000 GF to support workforce development and decrease ITD by $50,000 Information Technology Fund for the Permitting Accountability and Customer Trust (PACT) program	Solomon
OED-018S-A-1	Request that OED and DON assess neighborhood ambassador and public safety coordinator programs and make recommendations for continued investments	Strauss

Office of Emergency Management (OEM)

CBA/SLI #	Title	Primary Sponsor
OEM-001-B-1	Increase OEM by $200,000 GF for staff development	Kettle

Office of Housing (OH)

CBA/SLI #	Title	Primary Sponsor
OH-001-A-2	Increase OH by $5 million PET (one-time) and decrease FG by $5 million PET (one-time) for the Seattle Housing Authority's Northgate Commons project	Juarez
OH-003S-A-2	Request that OH update the Seattle Housing Investment Plan with additional information	Kettle
OH-004S-B-1	Request that OH report on operating stabilization funding	Rivera
OH-005S-A-2	Request that OH explore use of the non-profit Housing Connector, report on rental unit vacancies, and identify barriers to renting units to very low-income households	Nelson
OH-006S-A-2	Request that OH provide additional data in its Annual Investment Report on status of awarded projects and progress on meeting affordable housing production goals	Kettle
OH-007-A-1	Proviso $5 million PET in OH until OCR and OPCD studies are complete	Hollingsworth
OH-009S-A-1	Request that OH prioritize recovery housing projects in the 2026 Notice of Funding Availability process	Nelson

Office of Inspector General for Public Safety (OIG)

CBA/SLI #	Title	Primary Sponsor
OIG-101-A-2	Increase OIG by $50,000 GF and 0.5 FTE to increase a Community Engagement Coordinator position to full time	Kettle

Office of Immigrant and Refugee Affairs (OIRA)

CBA/SLI #	Title	Primary Sponsor
OIRA-001-B-1	Make the $4 million one-time investment in OIRA for immigrant & refugee community support ongoing and sunset 3.0 FTE at the end of 2026	Rinck
OIRA-002S-A-1	Request OIRA to develop a report on the Seattle Immigrant and Refugee Commission	Rinck
OIRA-003S-A-1	Request that OIRA report on a spending plan for $4 million in ongoing investment to respond to federal policy and funding changes, which reflects engagement with the Seattle Immigrant and Refugee Commission, organizational partners, and other stakeholders	Rinck

Office of Labor Standards (OLS)

CBA/SLI #	Title	Primary Sponsor
OLS-001-A-2	Increase OLS by $190,000 GF for immigrant small business outreach and support	Nelson

Office of Planning and Community Development (OPCD)

CBA/SLI #	Title	Primary Sponsor
OPCD-001-B-1	Increase OPCD by $194,000 GF for long-range planning	Rivera
OPCD-002S-A-1	Request that OPCD report on community outreach related to zoning changes	Strauss
OPCD-003-A-1	Increase OPCD by $100,000 GF for outreach and engagement and extend the term of an outreach and engagement position	Strauss
OPCD-005-A-3	Proviso $200,000 JumpStart Fund in OPCD to expand the scope of a reparations program	Hollingsworth
OPCD-007-C-1	Increase OPCD by $2 million GF for a community clinic in Rainier Beach	Solomon
OPCD-008-B-1	Increase OPCD by $1 million GF for a public market project	Saka
OPCD-009S-A-2	Request that OPCD report on the design and cost of a pilot project to increase access to healthy food in underserved areas	Rinck
OPCD-010S-A-2	Request that OPCD update the Neighborhood Snapshots demographics	Saka
OPCD-011-A-1	Increase OPCD by $250,000 GF for the Northern Lights Initiative	Strauss
OPCD-012-A-1	Increase OPCD by $100,000 GF for a Rainier Beach community health clinic	Solomon

Office of Sustainability and Environment (OSE)

CBA/SLI #	Title	Primary Sponsor
OSE-001-A-1	Increase OSE by $75,000 GF for Georgetown Neighborhood Center Planning to Support Climate Resilience	Saka
OSE-002-A-1	Increase OSE by $200,000 GF to support farmers markets in food deserts, and impose a proviso	Saka
OSE-003S-A-2	Request that OSE study trees and parking in Tree Canopy Equity and Resilience Plan	Rinck
OSE-004-A-1	Increase OSE by $100,000 GF (one time) to support reporting on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals	Rivera

Seattle City Light (SCL)

CBA/SLI #	Title	Primary Sponsor
SCL-001-A-1	Proviso $100,000 in SCL for outreach for apprenticeships	Hollingsworth

Seattle Department of Construction and Inspections (SDCI)

CBA/SLI #	Title	Primary Sponsor
SDCI-001-B-1	Increase SDCI by $500,000 GF to partially restore reductions to tenant services contracts	Rinck
SDCI-003S-A-2	Request that SDCI and OPCD report on process and schedule for prioritizing mandatory regulatory changes	Solomon
SDCI-004S-A-2	Request that SDCI report quarterly on the health of the Construction and Inspections Fund	Solomon
SDCI-005-A-1	Decrease SDCI by $750,000 GF and increase SDCI by $750,000 Construction and Inspections Fund for AI permitting improvements	Budget Chair
SDCI-006-A-1	Increase SDCI by $400,000 GF to restore reductions to tenant services contracts	Rinck

Seattle Department of Human Resources (SDHR)

CBA/SLI #	Title	Primary Sponsor
SDHR-001S-A-2	Request that SDHR report on new programs for City employees subject to layoff	Strauss

Seattle Department of Transportation (SDOT) 1/3

CBA/SLI #	Title	Primary Sponsor
SDOT-001-B-1	Increase SDOT by $150,000 Transportation Fund for urban design and pedestrian improvements in the Admiral Junction	Saka
SDOT-004-A-2	Proviso $250,000 in SDOT for freight planning in the BINMIC area	Strauss
SDOT-005-A-2	Proviso $250,000 in SDOT for freight planning in the Greater Duwamish Manufacturing/Industrial Center	Strauss
SDOT-006-A-2	Proviso $1 million in SDOT for 6th Avenue NW Greenway improvements	Strauss
SDOT-007-A-2	Proviso $1 million in SDOT for 8th Ave NW safety improvements	Strauss
SDOT-008-A-2	Proviso $250,000 in SDOT for initial design of 14th Ave NW corridor	Strauss
SDOT-009-A-2	Increase SDOT by $1,000,000 Transportation Fund (one-time) for removable safety barriers at farmers markets and impose a proviso	Strauss
SDOT-010-A-2	Increase SDOT by $75,000 Transportation Fund (one-time) for a SODO Transit Study and impose a proviso	Saka
SDOT-011-B-1	Proviso $500,000 in SDOT for a Golden Gardens transit service pilot	Strauss
SDOT-012S-B-1	Request SDOT, DON & City Archivist to inventory and catalog historic street names for preservation	Strauss

Seattle Department of Transportation (SDOT) 2/3

CBA/SLI #	Title	Primary Sponsor
SDOT-014-B-1	Increase SDOT by $15,000 GF (one-time) for Hidden Beach at E. Harrison St End Park	Hollingsworth
SDOT-015-A-1	Proviso $1.4 million in SDOT for Sand Point Way NE Improvements	Rivera
SDOT-021-A-1	Increase SDOT by $20,000 Transportation Fund (one-time) for pedestrian safety in Madison Park	Hollingsworth
SDOT-022S-A-2	Request SDOT to report on bus lanes, safety and reliability	Rinck
SDOT-023S-A-2	Request that SDOT report on the performance and deployment of automatic traffic safety cameras	Rinck
SDOT-025S-A-2	Request that SDOT report on the City's measurement of transportation project impacts	Rinck
SDOT-027S-B-1	Request SDOT to provide Seattle Transit Measure renewal options, including funding for new sidewalk construction	Saka
SDOT-028-B-1	Increase SDOT by $602,000 GF (one-time) and $648,000 Unrestricted Cumulative Reserve Fund (one-time) for development of Leary Triangle and impose a proviso	Strauss
SDOT-029-A-1	Proviso $600,000 in SDOT for traffic and pedestrian safety at Rainier Avenue S and Cornell Avenue S	Solomon
SDOT-030-A-1	Proviso $80,000 in SDOT for speed humps on Waters Avenue S	Solomon

Seattle Department of Transportation (SDOT) 3/3

CBA/SLI #	Title	Primary Sponsor
SDOT-032S-A-1	Request that SDOT report on maintenance of street trees	Rinck
SDOT-033S-A-1	Request that SDOT provide Seattle Transit Measure renewal options, including funding for new transit capital projects	Rinck
SDOT-034S-A-1	Request that SDOT develop plan for micromobility corrals	Saka
SDOT-035S-A-1	Request that SDOT report on safety improvements for Belmont Ave E, E Roy St, Harvard Ave E, and E Olive Way	Hollingsworth
SDOT-041-B-1	Increase SDOT by $275,000 Seattle Transit Measure and add 1.0 FTE Chief Transit Security and Safety Officer, and reduce SDOT by $275,000 Seattle Transit Measure for transit service purchases	Saka
SDOT-042S-A-2	Request that SDOT provide a legislative proposal to implement Washington State's Shared Streets legislation for Council's consideration	Strauss
SDOT-901-A-1	Increase SDOT revenues by $1.6 million to recognize October Forecast Update	Budget Committee

Seattle Fire Department (SFD)

CBA/SLI #	Title	Primary Sponsor
SFD-030-A-3	Increase SFD by $572,000 GF and 2.0 FTE Firefighters for expansion of Health One, increase HSD by $153,000 GF and 1.0 FTE Sr. Counselor for a case manager for Health One expansion in SFD	Strauss
SFD-102-A-4	Increase SFD by $1.4 million GF and 5.0 FTE Firefighters for one 12-hour, peak time aid car	Rinck
SFD-103S-A-2	Request SFD to report on strategies for strengthening the City's response to firefighter injury claims	Rinck

Seattle Police Department (SPD)

CBA/SLI #	Title	Primary Sponsor
SPD-101-A-2	Increase SPD by $2.1 million GF for Parking Enforcement Officer salaries and impose a proviso	Rivera
SPD-102-A-3	Proviso $1.1 million GF in SPD for civilian outreach positions	Kettle
SPD-104-B-1	Proviso $137,000 GF in SPD and add 1.0 FTE Planning & Development Specialist for a Central District Liaison	Nelson
SPD-105-B-2	Increase SPD by $385,000 GF and 2.0 FTE Mental Health Professionals for the Crisis Response Unit and impose a proviso	Rinck
SPD-106-B-2	Increase SPD by 1.0 FTE Strategic Advisor 2 for the 30x30 workgroup and impose a proviso	Rivera
SPD-107-A-2	Proviso $26.0 million GF in SPD for new sworn staffing	Kettle
SPD-108-A-2	Proviso $4.9 million GF in SPD for the Technology Assisted Crime Prevention Program	Kettle
SPD-109S-A-2	Request that SPD provide quarterly reports on staffing, overtime, and performance metrics	Kettle
SPD-110S-A-2	Request that SPD report on implementation of a customer service line	Hollingsworth
SPD-111S-A-2	Request that SPD report on federal immigration enforcement policies	Rinck

Seattle Parks and Recreation (SPR)

CBA/SLI #	Title	Primary Sponsor
SPR-001-A-2	Increase SPR by $250,000 GF for graffiti abatement services performed by community-based organization	Nelson
SPR-002-B-1	Increase SPR by $50,000 Park and Recreation Fund for improvements at Seven Hills Park and impose a proviso	Hollingsworth
SPR-003-A-2	Increase SPR by $250,000 GF for BIPOC youth sports programs	Hollingsworth
SPR-005-A-2	Increase SPR by $150,000 GF for completion of Garfield Super Block Project	Hollingsworth
SPR-006S-A-2	Request that SPR report on rebuilding Camp Long and prioritizing this project in the Seattle Park District Cycle 3 funding plan	Saka
SPR-007-B-1	Increase SPR by $800,000 Park and Recreation Fund for operating and capital improvements at Lake Union Park	Kettle
SPR-008-B-1	Increase SPR by $700,000 Park and Recreation Fund for a skatedot at Morgan Junction Park and impose a proviso	Saka
SPR-010-B-1	Increase SPR by $450,000 Park and Recreation Fund for studies and community outreach necessary for developing a future Portal Park	Kettle
SPR-012-B-1	Increase SPR by $75,000 GF and SPU by $75,000 Drainage and Wastewater Fund for a plan to restore Schmitz Preserve Park	Rinck
SPR-013-B-2	Increase SPR by $500,000 GF for planning/design of a turf conversion at Rogers Playground	Hollingsworth
SPR-014S-B-1	Request that SPR report on turf conversions at Judkins Park, Riverview Park, Bar-S Playground, and Maple Leaf Reservoir Park	Hollingsworth
SPR-016-A-1	Increase SPR by $250,000 GF for Late Night Teen Programs at High Point Community Center	Saka

Seattle Public Utilities (SPU)

CBA/SLI #	Title	Primary Sponsor
SPU-002-A-2	Increase SPU by $100,000 GF for additional community cleanup services through community partners	Saka
SPU-004-A-2	Increase SPU by $100,000 GF for the purchase of one shower trailer for the Public Hygiene Program	Strauss
SPU-010S-A-2	Request that SPU provide a status report on its sea level rise adaptation work in the Duwamish Valley	Saka
SPU-012S-A-2	Request that SPU report on rate impacts of expanding eligibility and participation in utility discounts and assistance programs of SPU and SCL	Strauss

Group B

Potential Substitutions

Group B – Potential Substitutions

CBA/SLI #	Title	Primary Sponsor
FG-008-A-1	Increase FG by $250,000 GF for repairs and renovations to inclusive, neighborhood gathering places and decrease OED by $250,000	Saka
HSD-030-A-1	Increase HSD by $35,000 GF to support strategic planning for The Center for Active Living and reduce OED by $35,000 GF from the Stabilize, Activate, and Invest Locally (SAIL) Fund	Saka
HSD-056-A-1	Increase HSD by $125,000 GF for West Seattle Food Bank and decrease HSD by $125,000 for the Community Solutions Unsheltered Homelessness Pilot Initiative	Saka
HSD-083-A-1	Increase HSD by $50,000 GF for renovations to a building owned by the non-profit Cultivate South Park and decrease OED by $50,000 GF for the Business Climate Assessment.	Saka
OED-011-A-1	Increase OED by $100,000 GF in 2026 to support businesses facing displacement in North Delridge and decrease OED by $100,000 GF in 2026 for the Stabilize, Activate, and Invest Locally Fund	Saka
OPCD-013-A-1	Increase OPCD by $500,000 GF (one-time) for a public market project and decrease HSD by $500,000 GF (one-time) for federal a response reserve	Saka

Group C

Stand-Alone Amendments

Group C – Stand-Alone Amendments

CBA/SLI #	Title	Primary Sponsor
HSD-057-A-1	Proviso HSD appropriations to preclude any City support for the purchase or distribution of supplies for the consumption of illegal drugs, with the exception of needles.	Nelson
MO-005-A-1	Proviso $29.9 million in seven different departments for Unified Care Team activities	Saka
OED-014-A-1	Proviso $200,000 in OED for neighborhood business districts that are unlikely to form Business Improvement Areas soon, including Georgetown	Saka
OH-002-B-1	Proviso OH by $6 million for rental assistance to tenants in OH-funded non-profit affordable housing buildings	Nelson
SDOT-002-B-1	Proviso $4.3 million in SDOT for pothole repair program implementation	Saka
SDOT-003-B-1	Proviso $250,000 in SDOT for 30% design of SW Roxbury Street improvements	Saka
SDOT-017-A-1	Proviso $1 million in SDOT for SW Admiral Way safety improvements	Saka
SDOT-031-A-1	Increase SDOT by $200,000 Transportation Fund for micro-mobility corrals, decrease SDOT by $200,000 Transportation Fund for crossing improvements, and impose a proviso	Saka
SPR-017-A-1	Increase SPR by $500,000 King County Parks Levy Fund for installation of freestanding, prefabricated restroom models and a study on vandalism-resistant restroom options; and impose a proviso	Saka

Seattle City Council 2025 Budget Process

Budget Legislation

Select Budget Committee | November 14 & 17, 2025

Council Central Staff

01. Make 2025 Budget Adjustments

CB / RES #	Short Title	Description
CB 121099	CBO 2025 Year End Grants	This ordinance proposes the acceptance of grants and/or private funds or donations from various agencies and organizations and authorizes the expenditure of funding backed by their respective revenue sources related to the 2025 budget year.
CB 121113	CBO 2025 Year End Supplemental	This ordinance proposes several adjustments to the 2025 Adopted Budget: (1) Adjusts appropriation authority to reflect the adopted budget and subsequent legislation; (2) Appropriates funding backed by new revenue sources; (3) Adjusts the Adopted Capital Improvement Program; and (4) Makes changes to a department's position authority.

02. Accept Mayor's 2026 Proposed Budget

CB / RES #	Short Title	Description
CF 314544	2026 Proposed Budget	Filing the 2026 Proposed Budget as transmitted by the Mayor.
CF 314545	2026 Proposed CIP	Filing the 2026 Proposed CIP as transmitted by the Mayor.

03. Adjust 2026 Fees for City Services

CB / RES #	Short Title	Description
CB 121105	SDCI 2026 Fee Update	This legislation revises a portion of SDCI's fees and charges beginning on January 1, 2026. This legislation is proposing program specific fee changes, clarification of existing fee definitions, and simplification of the Over the Counter (OTC) Electrical Fee schedule.
CB 121106	SDOT 2026 Street Use Fee Schedule	This legislation increases SDOT's street use permit fees by 2.6 percent to reflect inflation (as calculated by CPI-W). The new fee schedule also reflects the sunset of the fee waiver for sidewalk activity and vending (previously authorized by ORD 126915) and updates the fee structure for developer and non-developer tree-related permits. These changes are anticipated to raise an additional $1.8 million of permit fees in 2026. SDOT typically submits an updated street use fee schedule annually with the proposed budget.
CB 121107	SPR 2026 Fees and Charges	SPR charges programming and usage fees to provide financial support for SPR programs, facilities, and park grounds. This legislation includes several administrative changes and updates to certain sections of the fee schedule; amends the current Use Permit fee for events that restrict public access to include a tier for events at stadiums; and makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation.

04. Make Annual Retirement Adjustments

CB / RES #	Short Title	Description
RES 32184	RET 2026 ARC	This resolution approves of the 2026 contribution rate to the retirement system. Per RES 31334, the City has committed to appropriate sufficient funds so that contributions are not less than the actuarially-required contribution level, as determined by the most recent actuarial valuation of the retirement systems' liabilities.
RES 32185	RET 2026 Credit Interest Rate	This resolution approves of the 2026 interest rates on member contributions set by the SCERS Board of Administration.

05. Adjust Fee and Tax Policies and Regulations

CB / RES #	Short Title	Description
CB 121100	CBO Red Light Camera Funding ORD	This legislation makes a technical correction to reflect Council's decision to direct 30 percent of red-light camera revenues to the Automated Traffic Safety Camera (ATSC) Fund (ORD 127213). That bill directed 15 percent of red-light camera revenues to support transportation safety projects and programs, and 15 percent to fund the construction of new sidewalks and repair of existing sidewalks. However, it did not update the total percentage to be deposited into the ATSC Fund for these purposes. This technical correction does not change City policy.
CB 121108	CBO Sweetened Beverage Tax SMC Amendment	This legislation amends Section 5.53.055 of the SMC regarding the allocation of SBT proceeds. The bill removes outdated language governing use of proceeds in the first five years, and it removes non-supplantation provisions.
CB 121110	CBO 2025 Short-Term Rental Tax	This legislation allocates the first allotment of Short-Term Rental Tax for debt service. Remaining proceeds will be shared between EDI grants/program administration and permanent supportive housing contracts in the Human Services Department.

05. Adjust Fee and Tax Policies and Regulations

CB / RES #	Short Title	Description
CB 121114	OCF General Business License Amendment	This legislation increases the annual minimum business license threshold in the City from $2,000 to $4,000, and it includes an automatic periodic increase based on cumulative inflation.
CB 121118	OCF Sale Definitions	This legislation amends Section 5.30.050 of the Seattle Municipal Code (SMC) to modify definitions due to amendments to the model business license tax ordinance and other state law amendments.
CB 121123	LEG STM Material Change-Passenger Transportation	Pursuant to the STBD material change policy, this ordinance expands the scope of the Seattle Transit Measure (STM) to allow its revenues to be spent on passenger transportation services provided by transit agencies or private transportation service operators.
CB 121124	LEG STM Material Change	Pursuant to the STBD material change policy, this ordinance expands the scope of the STM to allow its revenues to be spent on staffing resources and consultant services to advance and support transit safety and security efforts, including coordination with public safety jurisdictions and public transit operators, and implementing recommendations of the King County Regional Transit Safety Task Force.

06. Reorganize and Make Intradepartmental Transfers

CB / RES #	Short Title	Description
CB 121092	MO Major Institutions and School Program	This legislation amends relevant sections of the Seattle Municipal Code to implement the transfer of the Major Institution Master Plans and Development Standard Departures for Public Schools program from the DON to OPCD.
CB 121109	MO Graffiti Nuisance Code Updates	This legislation transfers the authority to enforce the City's graffiti nuisance code from SPU to SPR.

07. Create or Close Funds

CB / RES #	Short Title	Description
CB 121102	OCF 2025 Fund Closure	The legislation will close Funds and Interfund Loans in the City Treasury that are no longer needed for the City's business and will abandon all associated unexpended appropriation authority.
CB 121122	LEG Central District and SE Seattle Reinvestment Fund	This legislation creates the Central District and Southeast Seattle Reinvestment Fund in the City Treasury, effective January 1, 2026. The Fund will serve as a dedicated repository for public and private revenues—including General Fund transfers, grants, donations, and gifts—to support equitable development, cultural preservation, and community-led revitalization in Seattle's Central District and Southeast Seattle neighborhoods.

08. Authorize Debt or Refunding

CB / RES #	Short Title	Description
CB 121089	OCF SPU DWW Bonds 2026	This legislation provides legal authorization for the Drainage and Wastewater System to issue up to $128 million of bonds to fund a portion of capital expenditures outlined in the proposed 2026-2031 Capital Improvement Program. This legislation would also amend the Drainage and Wastewater System revenue bond "Omnibus Refunding Ordinance" (ORD 125455, amended by ORD 126482) to update certain provisions, such as reserve account requirements, that may now be modified due to the refunding of the last set of bonds that existed under the previous terms.
CB 121090	OCF SPU Water Bonds 2026	This legislation provides legal authorization for the Water System to issue up to $108 million of bonds to fund a portion of capital expenditures outlined in the proposed 2026-2031 Capital Improvement Program.
CB 121091	OCF SPU Water Bonds 2026 Omnibus Refunding	This legislation amends the Water System revenue bond "Omnibus Refunding Ordinance" (ORD 125714, amended by ORD 126483) to update certain provisions, such as reserve account requirements, that may now be modified due to the refunding of the last set of bonds that existed under the previous terms.

08. Authorize Debt or Refunding

CB / RES #	Short Title	Description
CB 121101	CEN Memorial Stadium Interfund Loan Amendment	This legislation amends ORD 127125 allowing the Director of Finance to make a non-revolving loan of up to $39.8 million in principal and interest from the REET I Capital Projects Fund and the REET II Capital Projects Fund to the 2027 Multipurpose LTGO Bond Fund B through December 31, 2027.
CB 121103	OCF Multipurpose LTGO Bonds 2026	This legislation provides the legal authorization to issue up to $38.2 million of Limited Tax General Obligation (LTGO) Bonds, as assumed in the 2026 Budget and the 2026-2031 Capital Improvement Program.
CB 121104	OCF Municipal Light and Power Bonds 2026	This legislation provides the legal authorization to issue up to $500 million of bonds in 2026 to fund a portion of capital expenditures for Seattle City Light's system outlined in the proposed 2026-2031 Capital Improvement Program.

09. Levy 2026 Property Taxes

CB / RES #	Short Title	Description
CB 121119	CBO Long Property Tax 2026	This ordinance, commonly known as the "Long Property Tax Ordinance," imposes the City's property tax for 2026 to pay for City government activities and for general obligation bond interest and redemption. The proposed legislation includes provisions to collect the Families, Education, Preschool, and Promise Levy approved by voters in November.
CB 121120	CBO Short Property Tax 2026	This ordinance, commonly known as the "Short Property Tax Ordinance," reflects changes in the regular property taxes in terms of dollars and percentages. It is a companion to the ordinance authorizing Seattle's property tax levies, commonly known as the "Long Property Tax Ordinance."

10. Adopt 2026 Budget

CB / RES #	Short Title	Description
CB 121115	CBO 2026 Annual Grant Acceptance	This ordinance enables the Executive to accept grants, contract revenue, and/or private funds from various agencies and organizations and authorizes the expenditure of funding backed by their respective revenue sources in the 2026 fiscal year.
CF 314546	Council Changes to Budget and CIP	Clerk File detailing changes to the proposed budget and CIP.

File #: CB 121116, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2026; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.

WHEREAS, in accordance with RCW 35.32A.030, the Mayor submitted a proposed budget for 2026 to the City Council; and

WHEREAS, the Mayor submitted a list of proposed position modifications as part of the 2026 Proposed Budget; and

WHEREAS, by Resolution 24964, the City Council adopted the concept of implementing the City's Capital Improvement Program through appropriations in a budget adopted annually to the greatest extent feasible; and

WHEREAS, the proposed budget for 2026 includes certain appropriations for capital programs that are described in the 2026-2031 Proposed Capital Improvement Program; and

WHEREAS, the City's 2026-2031 Capital Improvement Program, in conjunction with the Capital Facilities, Utilities, and Transportation Elements of the Comprehensive Plan, is in accordance with the State Growth Management Act; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1.

A. In accordance with RCW 35.32A.050, the City Council has modified the proposed budget submitted by the Mayor.

B. The appropriations for the budget control levels in Attachment A to this ordinance, as restricted by the budget provisos included in Clerk File (C.F.) 314546, are adopted as the City's annual budget for 2026. If a budget proviso refers to a City Council committee, and a committee by that name ceases to exist, the reference shall be to the successor committee with policy oversight of the same subject matter area.

C. The appropriation for each budget control level in Attachment A to this ordinance may be used only for the purpose listed in Attachment A for that budget control level, unless transferred pursuant to Seattle Municipal Code (SMC) Sections 3.14.210-240. Use of any amount of any appropriation restricted by one or more of the provisos in C.F. 314546 for any purpose other than that stated, or for any purpose expressly excluded, or in violation of any condition specified by proviso, whether by transfer pursuant to SMC 3.14.220 or by any other means, is prohibited.

D. In addition to each budget control level in Attachment A to this ordinance, any budget control level created by a previous budget, for which appropriations remain that have not lapsed, is part of the 2026 budget and the un-lapsed appropriations for that budget control level are subject to the restrictions in subsection 1.C of this ordinance. These un-lapsed appropriations continue to be subject to any provisos previously placed on them that have yet to be removed or satisfied.

E. The funds appropriated in each budget control level are available to first satisfy any obligations incurred by contract, including but not limited to satisfaction of any bond obligation, contractual indemnity provision, or lease obligation.

F. Unspent funds for the Executive Department Office of Housing's Low-Income Housing Fund (16400) appropriated by subsection 1.B of this ordinance shall carry forward to subsequent fiscal years until they are exhausted or abandoned by ordinance.

G. Unspent funds in Finance General, in the General Fund (00100) General Purpose Budget Summary Level (FG-BO-2QD00), appropriated for Trial Court Improvement Account purposes not to exceed $150,000, appropriated by subsection 1.B of this ordinance, shall carry forward to subsequent fiscal years until they are

exhausted or abandoned by ordinance.

H. The revenue estimates for 2026 contained in the Mayor's 2026 Proposed Budget, filed in C.F.314544, as modified by the changes of the City Council in C.F.314546, are adopted.

Section 2. The "CIP Project Pages" of the 2026-2031 Proposed Capital Improvement Program submitted by the Mayor, filed in C.F. 314545, as modified by the changes of the City Council in C.F. 314546, are adopted as the City's six-year Capital Improvement Program (CIP).

Section 3.

A. The officer and employee position modifications in Attachment B to this ordinance, including the creation of some positions exempt from civil service, are adopted effective January 1, 2026.

B. The City, by enacting Ordinance 127320, established a position list effective as of January 1, 2025. Subsection 3.A of this ordinance modifies that list. It is anticipated that the Seattle Department of Human Resources will submit a proposed list of the City's regular positions for each department or office as of January 1, 2026 to the City Council for possible action in 2026. The proposed list should reflect: (i) the modifications made in subsection 3.A of this ordinance that take effect on January 1, 2026; (ii) the reclassifications of regular positions made by the Human Resources Director from January 1, 2025, through December 31, 2025; and (iii) the creation, modification, or abrogation of regular positions, by ordinance, that took effect from January 1, 2025, through December 31, 2025.

Section 4.

A. Subject to the conditions in Section 1 of this ordinance, the appropriation of money in the budget adopted by this ordinance, for a budget control level that includes a program or project assigned a project identification number in the 2026-2031 Adopted CIP, constitutes authority for the designated City department, commission, or office (after compliance with the State Environmental Policy Act) to acquire personal property; obtain options to acquire real property; negotiate to acquire right-of-way and other real property interests; prepare plans and designs; demolish, construct, or make improvements; and obtain any ancillary services,

including, without limitation, planning, engineering, design, appraisal, escrow, title insurance, construction, inspection, environmental audits, and remediation appraisals or other reviews; all in order to carry out the project or program substantially as described in the 2026-2031 Adopted CIP. Each department may obtain the authorized services or property using City staff or by contract as authorized in subsection 4.J of this ordinance. If projects or programs are identified in the 2026-2031 Adopted CIP to be carried out by other entities wholly or in part with City funds, the appropriation constitutes authority to provide such funds to such other entities for such purposes, subject to applicable laws and ordinances.

B. None of the appropriations in the 2026 Adopted Budget may be spent on capital projects or programs unless the projects or programs are specifically identified and assigned a project identification number in the 2026-2031 Adopted CIP or are added to the 2026-2031 Adopted CIP by a future amending ordinance.

C. For any project or program with a project identification number in the 2026-2031 Adopted CIP for Seattle City Light, Seattle Public Utilities, or the Seattle Department of Transportation, expenditures in 2026 on that project or program shall not exceed its 2026 Appropriations Total (as amended) in the Adopted CIP by more than $1,000,000. Expenditures pursuant to the project or program's unspent capital appropriations from 2025 carried forward in accordance with RCW 35.32A.080, or to appropriations transferred consistent with SMC Sections 3.14.210-240 and this section, do not count against the $1,000,000 limit.

D. Moneys appropriated from funds, accounts, and subaccounts in which are deposited the proceeds derived from the issuance of bonded obligations shall be expanded only in accordance with the terms, conditions, and restrictions of ordinances authorizing such obligations and establishing the respective funds.

E. The 2026-2031 Adopted CIP is part of the 2026 Adopted Budget and identifies, among other projects, those capital projects funded wholly or in part from the proceeds of the taxes authorized in RCW 82.46.010 and/or RCW 82.46.035, and/or from the proceeds of bonds, for the repayment of which tax revenues under RCW 82.46.010 and/or RCW 82.46.035 have been pledged. Such taxes are intended to be in addition to other funds that may be reasonably available for such capital projects.

F. The portions of the 2026-2031 Adopted CIP pertaining to Seattle City Light and Seattle Public Utilities, as those portions of the 2026-2031 Adopted CIP may be amended from time to time, are adopted as systems or plans of additions to, and betterments and extensions of, the facilities, physical plants, or systems of Seattle City Light and Seattle Public Utilities, respectively.

G. The Director of Finance and Administrative Services and the City's Director of Finance are authorized to draw and pay the necessary warrants or checks and to make any necessary transfers among funds and accounts.

H. Except as limited by this section or by Section 1 of this ordinance or by any other ordinance, the funds appropriated in the 2026 Adopted Budget are subject to transfer for use with other projects as provided in SMC Sections 3.14.210-240.

I. The Mayor, or, at the Mayor's request, the head of the department that is designated to carry out a project for and on behalf of The City of Seattle, is authorized to submit applications as may be deemed appropriate to the United States of America, or any of its departments, and the State of Washington, or any of its departments, for financial assistance in carrying out the authorized projects included in the 2026-2031 Adopted CIP; to make for and on behalf of the City all assurances, promises, representations, and consent to suit, and/or covenants to comply with any applicable regulations of the United States relating to implementation of the projects; to act in connection with the applications as the authorized representative of the City; to provide additional information as may be required; and to prepare plans for implementation of terms and conditions as may accompany financial assistance, provided that the submission of an application shall not result in the making of a contract, in incurring of any indebtedness, or in the acceptance of moneys imposing any duties or obligations upon the City except as is authorized by this or another ordinance.

J. The Director of Transportation, the Superintendent of Parks and Recreation, the Director of the Office of Arts and Culture, the General Manager and Chief Executive Officer of City Light, the General Manager and Chief Executive Officer of Seattle Public Utilities, the Director of Finance and Administrative Services, the

City Librarian, the Chief Technology Officer, and the Director of the Seattle Center Department are authorized to negotiate for and enter into non-public works contracts, within their appropriation authority, to obtain property and services authorized in this section to carry out those capital projects and programs included in the 2026-2031 Adopted CIP and assigned to their respective departments or offices.

Section 5. The Mayor and the City Council find that the General Fund's 2026 contribution to the Park and Recreation Fund exceeds the requirements established in Article XI, Section 3 of the City Charter.

Section 6. Pursuant to the requirements of Ordinance 117216, Ordinance 118814, Ordinance 122293, Ordinance 122859, Ordinance 123459, Ordinance 124057, Ordinance 124640, and Ordinance 125190, the City in subsection 1.B of this ordinance and Attachment A to this ordinance appropriates to the Firefighters' Pension Fund ("the Fund") $27,481,658, of which $25,499,305 comes from General Fund resources. No beneficiary of the Fund has a vested contractual right to the appropriation of the foregoing amount or any amount appropriated by the City to the Fund.

The Mayor and the City Council, under the authority granted by RCW 41.16.060, find that the General Fund's 2026 contribution to the Fund is equal to $0.084 per $1,000 of assessed value and provides, in accordance with the 2025 Actuarial Report on the condition of the Fund received from a qualified actuary dated June 15, 2025, together with other amounts appropriated by the City for the Fund, an amount equal to or greater than the estimated demands on the fund for 2026 and maintains the actuarial soundness of the Fund as it prevents recording a positive net pension obligation for the Fund.

The Mayor and the City Council find that the amount appropriated by this ordinance is appropriated for the purpose of keeping the Fund flexible and maintaining its integrity and actuarial soundness. The Mayor and City Council also find that such amount is reasonable for the purposes established in the ordinances listed at the beginning of this section, and that such amount bears a material relation to the successful operation of the Fund.

Section 7. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of its

application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 8. This ordinance shall take effect on January 1, 2026.

Passed by a 2/3 vote of all the members of the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Attachment A - 2026 Appropriations by Budget Control Level
Attachment B - Position Modifications for the 2026 Budget

Att A - 2026 Appropriations by Budget Control Level
V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Civil Service Commissions	00100 - General Fund	00100	BO-VC-V1CIV	00100-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.	3,038,328
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL100	00100-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.	6,270,894
Department of Education and Early Learning	00155 - Sweetened Beverage Tax Fund	00155	BO-EE-IL100	00155-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.	-
Department of Education and Early Learning	14500 - Payroll Expense Tax	14500	BO-EE-IL100	14500-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.	-
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	17871	BO-EE-IL100	17871-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.	30,780,106
Department of Education and Early Learning	17876 - FEPP Levy 2025	17876	BO-EE-IL100	17876-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.	56,780,687
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL200	00100-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.	739,580
Department of Education and Early Learning	14500 - Payroll Expense Tax	14500	BO-EE-IL200	14500-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.	-
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	17871	BO-EE-IL200	17871-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.	21,387,334
Department of Education and Early Learning	17876 - FEPP Levy 2025	17876	BO-EE-IL200	17876-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.	37,547,575
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL700	00100-BO-EE-IL700	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.	-

Att A - 2026 Appropriations by Budget Control Level
V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Education and Early Learning	00155 - Sweetened Beverage Tax Fund	00155	BO-EE-IL700	00155-BO-EE-IL700	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.	-
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	17871	BO-EE-IL700	17871-BO-EE-IL700	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.	5,114,211
Department of Education and Early Learning	17876 - FEPP Levy 2025	17876	BO-EE-IL700	17876-BO-EE-IL700	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.	6,305,754
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL300	00100-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.	-
Department of Education and Early Learning	00155 - Sweetened Beverage Tax Fund	00155	BO-EE-IL300	00155-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.	-
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	17871	BO-EE-IL300	17871-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.	5,534,314
Department of Education and Early Learning	17876 - FEPP Levy 2025	17876	BO-EE-IL300	17876-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.	6,395,465
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-ADAIMPR	30010-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.	1,500,000
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-APSCH1FAC	30010-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.	4,000,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BC-FA-APSCH1FAC	50300-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.	500,000
Department of Finance and Administrative Services	50322 - Facility Asset Preservation Fund	50322	BC-FA-APSCH1FAC	50322-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.	2,152,000
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-APSCH2FAC	30010-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.	5,439,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	50322 - Facility Asset Preservation Fund	50322	BC-FA-APSCH2FAC	50322-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.	1,848,000
Department of Finance and Administrative Services	20130 - LTGO Bond Interest and Redemption Fund	20130	BO-FA-DEBTBIRF	20130-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).	941,184
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-CDCM	50300-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.	-
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0002	00100-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.	110,000
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BO-FA-0002	14500-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.	1,146,288
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0002	50300-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.	15,830,148
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0001	50300-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.	106,151,649
Department of Finance and Administrative Services	37400 - 2026 Multipurpose LTGO Bond Fund	37400	BO-FA-DEBTISS-L	37400-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.	1,112,918

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	20140 - UTGO Bond Interest Redemption Fund	20140	BO-FA-DEBTISS-U	20140-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.	1,577,000
Department of Finance and Administrative Services	00100 - General Fund	00100	BC-FA-EXTPROJ	00100-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.	146,473
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-EXTPROJ	30010-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.	1,305,000
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BC-FA-FASPDS	50300-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.	4,700,000
Department of Finance and Administrative Services	50321 - Fleet Capital Fund	50321	BO-FA-FLEETCAP	50321-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.	19,461,230
Department of Finance and Administrative Services	00100 - General Fund	00100	BC-FA-GARDENREM	00100-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.	-
Department of Finance and Administrative Services	00164 - Unrestricted Cumulative Reserve Fund	00164	BC-FA-GARDENREM	00164-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.	33,957
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-GOVTFAC	30010-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.	1,838,885
Department of Finance and Administrative Services	37400 - 2026 Multipurpose LTGO Bond Fund	37400	BC-FA-GOVTFAC	37400-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.	11,100,000
Department of Finance and Administrative Services	37500 - 2027 Multipurpose LTGO Bond Fund	37500	BC-FA-GOVTFAC	37500-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.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	37600 - 2028 Multipurpose LTGO Bond Fund	37600	BC-FA-GOVTFAC	37600-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.	-
Department of Finance and Administrative Services	37700 - 2029 Multipurpose LTGO bond Fund	37700	BC-FA-GOVTFAC	37700-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.	-
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-INDGTDEF	00100-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.	14,680,745
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-JAILSVCS	00100-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.	25,161,788
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00126	BO-FA-CJ000	00126-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.	5,524,179
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00126	BO-FA-JR000	00126-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.	34,701,876
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00126	BO-FA-JR020	00126-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.	6,370,021
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0006	00100-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.	327,522
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0006	50300-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.	77,034,344
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-NBHFIRE	30010-BC-FA-NBHFIRE	Neighborhood Fire Stations	The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.	6,208,715

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0003	00100-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.	10,365,400
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BO-FA-0003	14500-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.	500,000
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0003	50300-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.	29,445,728
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0004	00100-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.	29,751
Department of Finance and Administrative Services	12100 - Wheelchair Accessible Fund	12100	BO-FA-0004	12100-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.	1,222,219
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0004	50300-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.	753,285
Department of Finance and Administrative Services	67600 - FileLocal Agency Fund	67600	BO-FA-0004	67600-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.	267,420
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-PSFACPOL	30010-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.	550,000
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-PSFACFIRE	30010-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.	1,750,000
Department of Finance and Administrative Services	37400 - 2026 Multipurpose LTGO Bond Fund	37400	BC-FA-PSFACFIRE	37400-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.	8,065,680

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0005	00100-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.	20,108,883
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BO-FA-0005	14500-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.	-
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0005	50300-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.	5,010,812
Department of Finance and Administrative Services	63000 - Transit Benefit Fund	63000	BO-FA-TRNSTBNFT	63000-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.	4,251,000
Department of Finance and Administrative Services	20140 - UTGO Bond Interest Redemption Fund	20140	BO-FA-DEBTUTGO	20140-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.	16,154,900
Department of Neighborhoods	00100 - General Fund	00100	BO-DN-I3300	00100-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.	6,890,471
Department of Neighborhoods	00100 - General Fund	00100	BO-DN-I3400	00100-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.	3,066,951
Department of Neighborhoods	00155 - Sweetened Beverage Tax Fund	00155	BO-DN-I3400	00155-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.	2,784,672
Department of Neighborhoods	00100 - General Fund	00100	BO-DN-I3100	00100-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.	6,848,755
Ethics and Elections Commission	12300 - Election Vouchers Fund	12300	BO-ET-VT123	12300-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 vouchers to eligible Seattle residents that they can use to contribute to candidates for City office who qualify to participate in the Election Voucher program.	3,091,560

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Ethics and Elections Commission	00100 - General Fund	00100	BO-ET-V1T00	00100-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.	1,533,091
Executive (City Budget Office)	00100 - General Fund	00100	BO-CB-CZ000	00100-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.	10,187,847
Executive (Community Assisted Response and Engagement)	00100 - General Fund	00100	BO-CS-10000	00100-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.	32,105,411
Executive (Community Assisted Response and Engagement)	00100 - General Fund	00100	BO-CS-40000	00100-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.	13,327,968
Executive (Community Police Commission)	00100 - General Fund	00100	BO-CP-X1P00	00100-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.	2,498,514
Executive (Office for Civil Rights)	00100 - General Fund	00100	BO-CR-X1R00	00100-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.	8,256,536
Executive (Office of Arts and Culture)	00100 - General Fund	00100	BO-AR-VA160	00100-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.	-
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA160	12400-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.	11,259,047
Executive (Office of Arts and Culture)	14500 - Payroll Expense Tax	14500	BO-AR-VA160	14500-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.	-

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA170	12400-BO-AR-VA170	Creative Placemaking	The purpose of the Creative Placemaking Budget Summary Level is to invest in opportunities that bring together arts and cultural strategies to advance economic and community development.	1,674,379
Executive (Office of Arts and Culture)	12010 - Municipal Arts Fund	12010	BO-AR-VA150	12010-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.	1,181,607
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA150	12400-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.	4,289,288
Executive (Office of Arts and Culture)	12010 - Municipal Arts Fund	12010	BO-AR-2VMA0	12010-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.	4,715,693
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-2VMA0	12400-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.	443,393
Executive (Office of Economic Development)	00100 - General Fund	00100	BO-ED-X1D00	00100-BO-ED-X1D00	Business Services	The purpose of the Business Services Budget Summary Level is to promote economic development in the City.	10,195,570
Executive (Office of Economic Development)	14500 - Payroll Expense Tax	14500	BO-ED-X1D00	14500-BO-ED-X1D00	Business Services	The purpose of the Business Services Budget Summary Level is to promote economic development in the City.	18,984,405
Executive (Office of Economic Development)	00100 - General Fund	00100	BO-ED-ADMIN	00100-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.	6,557,302
Executive (Office of Economic Development)	14500 - Payroll Expense Tax	14500	BO-ED-ADMIN	14500-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.	4,950,552
Executive (Office of Emergency Management)	00100 - General Fund	00100	BO-EP-10000	00100-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.	4,236,121
Executive (Office of Emergency Management)	14000 - Coronavirus Local Fiscal Recovery Fund	14000	BO-EP-10000	14000-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.	-
Executive (Office of Housing)	14500 - Payroll Expense Tax	14500	BO-HU-2000	14500-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.	10,503,414

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Executive (Office of Housing)	16400 - Low Income Housing Fund	16400	BO-HU-2000	16400-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.	16,290,369
Executive (Office of Housing)	16600 - Office of Housing Fund	16600	BO-HU-2000	16600-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.	3,114,343
Executive (Office of Housing)	14500 - Payroll Expense Tax	14500	BO-HU-1000	14500-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.	4,575,347
Executive (Office of Housing)	16600 - Office of Housing Fund	16600	BO-HU-1000	16600-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.	7,230,564
Executive (Office of Housing)	14500 - Payroll Expense Tax	14500	BO-HU-3000	14500-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.	122,380,219
Executive (Office of Housing)	16400 - Low Income Housing Fund	16400	BO-HU-3000	16400-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.	177,529,925
Executive (Office of Housing)	16600 - Office of Housing Fund	16600	BO-HU-3000	16600-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.	2,867,606
Executive (Office of Immigrant and Refugee Affairs)	00100 - General Fund	00100	BO-IA-X1N00	00100-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.	10,677,283
Executive (Office of Immigrant and Refugee Affairs)	14500 - Payroll Expense Tax	14500	BO-IA-X1N00	14500-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.	148,766

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Executive (Office of Intergovernmental Relations)	00100 - General Fund	00100	BO-IR-X1G00	00100-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.	3,529,826
Executive (Office of Labor Standards)	00190 - Office of Labor Standards Fund	00190	BO-LS-1000	00190-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.	9,872,411
Executive (Office of Labor Standards)	14500 - Payroll Expense Tax	14500	BO-LS-1000	14500-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.	-
Executive (Office of Planning and Community Development)	00100 - General Fund	00100	BO-PC-X2P10	00100-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.	202,495
Executive (Office of Planning and Community Development)	30010 - REET I Capital Fund	30010	BO-PC-X2P10	30010-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.	798,440
Executive (Office of Planning and Community Development)	12200 - Short-Term Rental Tax Fund	12200	BO-PC-X2P40	12200-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.	4,776,232
Executive (Office of Planning and Community Development)	14500 - Payroll Expense Tax	14500	BO-PC-X2P40	14500-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.	22,588,846
Executive (Office of Planning and Community Development)	00100 - General Fund	00100	BO-PC-X2P00	00100-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.	8,567,904
Executive (Office of Planning and Community Development)	12200 - Short-Term Rental Tax Fund	12200	BO-PC-X2P00	12200-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.	1,990,178

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Executive (Office of Planning and Community Development)	14500 - Payroll Expense Tax	14500	BO-PC-X2P00	14500-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.	593,586
Executive (Office of Sustainability and Environment)	00100 - General Fund	00100	BO-SE-X1000	00100-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.	14,468,713
Executive (Office of Sustainability and Environment)	00155 - Sweetened Beverage Tax Fund	00155	BO-SE-X1000	00155-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.	6,427,262
Executive (Office of Sustainability and Environment)	14500 - Payroll Expense Tax	14500	BO-SE-X1000	14500-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.	12,516,909
Executive (Office of the Mayor)	00100 - General Fund	00100	BO-MA-X1A00	00100-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.	15,910,386
Finance General	00100 - General Fund	00100	BO-FG-2QA00	00100-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.	171,363,026
Finance General	00164 - Unrestricted Cumulative Reserve Fund	00164	BO-FG-2QA00	00164-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.	1,631,085
Finance General	12200 - Short-Term Rental Tax Fund	12200	BO-FG-2QA00	12200-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.	2,008,041
Finance General	14500 - Payroll Expense Tax	14500	BO-FG-2QA00	14500-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.	199,866,391
Finance General	30010 - REET I Capital Fund	30010	BO-FG-2QA00	30010-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.	703,000

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Finance General	30020 - REET II Capital Fund	30020	BO-FG-2QA00	30020-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.	320,450
Finance General	36100 - 2014 Multipurpose LTGO Bond Fund	36100	BO-FG-2QA00	36100-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.	78,670
Finance General	36400 - 2017 Multipurpose LTGO Bond Fund	36400	BO-FG-2QA00	36400-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.	2,083,063
Finance General	00100 - General Fund	00100	BO-FG-2QD00	00100-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.	47,790,000
Finance General	12400 - Arts and Culture Fund	12400	BO-FG-2QD00	12400-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.	11,157,000
Finance General	13000 - Transportation Fund	13000	BO-FG-2QD00	13000-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.	607,000
Finance General	14500 - Payroll Expense Tax	14500	BO-FG-2QD00	14500-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.	5,000,000
Firefighters' Pension	61040 - Fireman's Pension Fund	61040	BO-FP-R2F01	61040-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.	27,487,393
Human Services Department	00100 - General Fund	00100	BO-HS-H3000	00100-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.	152,204,851
Human Services Department	12200 - Short-Term Rental Tax Fund	12200	BO-HS-H3000	12200-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.	4,041,528
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H3000	14500-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.	527,000
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H3000	16200-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.	12,309,786
Human Services Department	00100 - General Fund	00100	BO-HS-H5000	00100-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.	13,379,890

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Human Services Department	00155 - Sweetened Beverage Tax Fund	00155	BO-HS-H5000	00155-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.	118,000
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H5000	16200-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.	5,313,011
Human Services Department	00100 - General Fund	00100	BO-HS-H2000	00100-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.	11,389,180
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H2000	14500-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.	252,829
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H2000	16200-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.	-
Human Services Department	17876 - FEPP Levy 2025	17876	BO-HS-H2000	17876-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.	5,975,267
Human Services Department	00100 - General Fund	00100	BO-HS-H6000	00100-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.	12,784,858
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H6000	16200-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.	67,817,259
Human Services Department	00100 - General Fund	00100	BO-HS-H7000	00100-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.	31,012,137
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H7000	14500-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.	-
Human Services Department	14510 - Opioid Settlement Proceed Fund	14510	BO-HS-H7000	14510-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.	1,910,305
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H7000	16200-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.	500,000
Human Services Department	17876 - FEPP Levy 2025	17876	BO-HS-H7000	17876-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.	173,250

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Human Services Department	00100 - General Fund	00100	BO-HS-H1000	00100-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.	14,189,712
Human Services Department	00155 - Sweetened Beverage Tax Fund	00155	BO-HS-H1000	00155-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.	12,514,773
Human Services Department	00164 - Unrestricted Cumulative Reserve Fund	00164	BO-HS-H1000	00164-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.	-
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H1000	14500-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.	4,802
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H1000	16200-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.	13,923,690
Human Services Department	17876 - FEPP Levy 2025	17876	BO-HS-H1000	17876-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.	104,169
Human Services Department	00100 - General Fund	00100	BO-HS-H4000	00100-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.	63,404,759
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H4000	14500-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.	3,630,896
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H4000	16200-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.	30,000
Human Services Department	17876 - FEPP Levy 2025	17876	BO-HS-H4000	17876-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.	4,869,427
Law Department	00100 - General Fund	00100	BO-LW-J1300	00100-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.	19,525,023
Law Department	00100 - General Fund	00100	BO-LW-J1500	00100-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.	12,509,318
Law Department	00100 - General Fund	00100	BO-LW-J1100	00100-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.	15,663,502

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Law Department	00100 - General Fund	00100	BO-LW-J1700	00100-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.	839,704
Legislative Department	00100 - General Fund	00100	BO-LG-G2000	00100-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.	5,268,277
Legislative Department	00100 - General Fund	00100	BO-LG-G1000	00100-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.	18,361,913
Office of Economic and Revenue Forecasts	00100 - General Fund	00100	BO-ER-10000	00100-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.	875,301
Office of Hearing Examiner	00100 - General Fund	00100	BO-HX-V1X00	00100-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.	1,372,629
Office of Inspector General for Public Safety	00100 - General Fund	00100	BO-IG-1000	00100-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.	5,379,157
Office of the City Auditor	00100 - General Fund	00100	BO-AD-VG000	00100-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.	2,642,064
Office of the Employee Ombud	00100 - General Fund	00100	BO-EM-V10MB	00100-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.	1,314,006
Police Relief and Pension	61060 - Police Relief & Pension Fund	61060	BO-PP-RP604	61060-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.	22,508,204
Seattle Center	00100 - General Fund	00100	BC-SC-S03P01	00100-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.	310,000
Seattle Center	00164 - Unrestricted Cumulative Reserve Fund	00164	BC-SC-S03P01	00164-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.	50,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Center	14500 - Payroll Expense Tax	14500	BC-SC-S03P01	14500-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.	-
Seattle Center	30010 - REET I Capital Fund	30010	BC-SC-S03P01	30010-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.	8,834,000
Seattle Center	30020 - REET II Capital Fund	30020	BC-SC-S03P01	30020-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.	-
Seattle Center	37510 - 2027 LTGO Bond Fund B	37510	BC-SC-S03P01	37510-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.	27,250,000
Seattle Center	00100 - General Fund	00100	BO-SC-60000	00100-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.	8,994,747
Seattle Center	11410 - Seattle Center Fund	11410	BO-SC-60000	11410-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.	24,625,041
Seattle Center	14500 - Payroll Expense Tax	14500	BO-SC-60000	14500-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.	504,155
Seattle Center	00100 - General Fund	00100	BO-SC-69000	00100-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.	7,731,883
Seattle Center	11410 - Seattle Center Fund	11410	BO-SC-69000	11410-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.	1,620,292
Seattle Center	00100 - General Fund	00100	BO-SC-65000	00100-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	856,680
Seattle Center	11430 - Seattle Center McCaw Hall Fund	11430	BO-SC-65000	11430-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	5,797,887
Seattle Center	30010 - REET I Capital Fund	30010	BO-SC-65000	30010-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	337,000
Seattle Center	34070 - McCaw Hall Capital Reserve	34070	BC-SC-S0303	34070-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.	691,000
Seattle Center	11410 - Seattle Center Fund	11410	BC-SC-S9403	11410-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.	1,207,213
Seattle Center	11410 - Seattle Center Fund	11410	BO-SC-61000	11410-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.	989,010
Seattle Center	19710 - Seattle Park District Fund	19710	BO-SC-61000	19710-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.	7,596,578

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle City Light	41000 - Light Fund	41000	BC-CL-W	41000-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.	44,484,102
Seattle City Light	41000 - Light Fund	41000	BO-CL-CUSTCARE	41000-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.	71,717,879
Seattle City Light	41000 - Light Fund	41000	BC-CL-Z	41000-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.	137,861,439
Seattle City Light	41000 - Light Fund	41000	BO-CL-DEBTSRVC	41000-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.	261,575,839
Seattle City Light	41000 - Light Fund	41000	BO-CL-A	41000-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.	-
Seattle City Light	41000 - Light Fund	41000	BO-CL-ADMIN	41000-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.	193,593,345
Seattle City Light	41000 - Light Fund	41000	BC-CL-X	41000-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.	118,926,262
Seattle City Light	41000 - Light Fund	41000	BO-CL-PWRSUPPLY	41000-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.	457,173,062

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle City Light	41000 - Light Fund	41000	BO-CL-TAXES	41000-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.	134,369,021
Seattle City Light	41000 - Light Fund	41000	BC-CL-Y	41000-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.	210,197,806
Seattle City Light	41000 - Light Fund	41000	BO-CL-UTILOPS	41000-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.	176,965,366
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2400	00100-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.	7,005,857
Seattle Department of Construction and Inspections	00164 - Unrestricted Cumulative Reserve Fund	00164	BO-CI-U2400	00164-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.	154,655
Seattle Department of Construction and Inspections	14500 - Payroll Expense Tax	14500	BO-CI-U2400	14500-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.	1,586,022
Seattle Department of Construction and Inspections	30010 - REET I Capital Fund	30010	BO-CI-U2400	30010-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.	360,000
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2400	48100-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.	6,645,037
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2100	00100-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.	63,971

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2100	48100-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.	12,542,803
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2600	00100-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.	899,483
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2600	48100-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.	2,093,113
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U23A0	00100-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.	-
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U23A0	48100-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.	34,745,390
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2000	00100-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.	383,787
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2000	48100-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.	45,194,442
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2500	00100-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.	-
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2500	48100-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.	-
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2700	48100-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.	3,682,320

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2900	00100-BO-CI-U2900	Technology Investments	The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.	750,000
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2900	48100-BO-CI-U2900	Technology Investments	The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.	9,885,646
Seattle Department of Human Resources	10113 - Group Term Life Fund	10113	BO-HR-GTL	10113-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.	7,231,887
Seattle Department of Human Resources	10112 - Health Care Fund	10112	BO-HR-HEALTH	10112-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.	392,285,572
Seattle Department of Human Resources	63100 - Fire Fighters Healthcare Fund	63100	BO-HR-HEALTH	63100-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.	2,000,000
Seattle Department of Human Resources	00100 - General Fund	00100	BO-HR-N6000	00100-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.	11,403,213
Seattle Department of Human Resources	10110 - Industrial Insurance Fund	10110	BO-HR-INDINS	10110-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.	57,303,923
Seattle Department of Human Resources	00100 - General Fund	00100	BO-HR-N5000	00100-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.	11,865,463
Seattle Department of Human Resources	14000 - Coronavirus Local Fiscal Recovery Fund	14000	BO-HR-N5000	14000-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	10111 - Unemployment Insurance Fund	10111	BO-HR-UNEMP	10111-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.	3,644,317

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17001	00100-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.	2,816,158
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17001	10398-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.	-
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17001	13000-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.	11,590,819
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17001	19900-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.	2,611,224
Seattle Department of Transportation	30020 - REET II Capital Fund	30020	BC-TR-19004	30020-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.	6,547,877
Seattle Department of Transportation	13000 - Transportation Fund	13000	BC-TR-16000	13000-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.	600,000
Seattle Department of Transportation	35900 - Central Waterfront Improvement Fund	35900	BC-TR-16000	35900-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.	-
Seattle Department of Transportation	10800 - Seattle Streetcar Operations	10800	BO-TR-12002	10800-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.	9,757,014
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-18002	00100-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.	9,035,407
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-18002	10398-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.	-
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-18002	13000-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.	22,424,079

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-18002	19900-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.	13,600,000
Seattle Department of Transportation	30020 - REET II Capital Fund	30020	BO-TR-18002	30020-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.	-
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-18001	00100-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.	-
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-18001	10398-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.	-
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-18001	13000-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.	-
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17005	00100-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.	19,431,199
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17005	10398-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.	-
Seattle Department of Transportation	10399 - Transportation Levy Fund	10399	BO-TR-17005	10399-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.	4,059,450
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17005	13000-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.	35,672,817
Seattle Department of Transportation	14000 - Coronavirus Local Fiscal Recovery Fund	14000	BO-TR-17005	14000-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.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17005	19900-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.	4,238,962
Seattle Department of Transportation	00100 - General Fund	00100	BC-TR-19001	00100-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.	-
Seattle Department of Transportation	00164 - Unrestricted Cumulative Reserve Fund	00164	BC-TR-19001	00164-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.	458,600
Seattle Department of Transportation	10399 - Transportation Levy Fund	10399	BC-TR-19001	10399-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.	68,429,167
Seattle Department of Transportation	13000 - Transportation Fund	13000	BC-TR-19001	13000-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.	21,447,215
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BC-TR-19001	19900-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.	4,929,950
Seattle Department of Transportation	30010 - REET I Capital Fund	30010	BC-TR-19001	30010-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.	188,000
Seattle Department of Transportation	30020 - REET II Capital Fund	30020	BC-TR-19001	30020-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.	8,765,229
Seattle Department of Transportation	TBD - To Be Determined	TBD	BC-TR-19001	TBD-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.	-
Seattle Department of Transportation	10399 - Transportation Levy Fund	10399	BC-TR-19002	10399-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.	424,000
Seattle Department of Transportation	13000 - Transportation Fund	13000	BC-TR-19002	13000-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.	125,000
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17003	00100-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.	26,652,430

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17003	10398-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.	-
Seattle Department of Transportation	10399 - Transportation Levy Fund	10399	BO-TR-17003	10399-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.	13,612,931
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17003	13000-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.	26,743,260
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BO-TR-17003	14500-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.	-
Seattle Department of Transportation	18500 - Automated Traffic Safety Camera Fund	18500	BO-TR-17003	18500-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.	2,004,011
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17003	19900-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.	55,231,428
Seattle Department of Transportation	00100 - General Fund	00100	BC-TR-19003	00100-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.	-
Seattle Department of Transportation	00164 - Unrestricted Cumulative Reserve Fund	00164	BC-TR-19003	00164-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.	1,341,400

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BC-TR-19003	10398-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.	5,590,000
Seattle Department of Transportation	10399 - Transportation Levy Fund	10399	BC-TR-19003	10399-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.	104,106,065
Seattle Department of Transportation	13000 - Transportation Fund	13000	BC-TR-19003	13000-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.	87,545,227
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BC-TR-19003	14500-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.	1,558,106
Seattle Department of Transportation	18500 - Automated Traffic Safety Camera Fund	18500	BC-TR-19003	18500-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.	9,378,109
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BC-TR-19003	19900-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.	18,968,411
Seattle Department of Transportation	30010 - REET I Capital Fund	30010	BC-TR-19003	30010-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.	3,267,419
Seattle Department of Transportation	30020 - REET II Capital Fund	30020	BC-TR-19003	30020-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.	1,560,574
Seattle Department of Transportation	TBD - To Be Determined	TBD	BC-TR-19003	TBD-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.	-
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17006	00100-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.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17004	00100-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.	1,582,592
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17004	13000-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.	48,911,076
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BO-TR-17004	14500-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.	1,767,725
Seattle Department of Transportation	10800 - Seattle Streetcar Operations	10800	BO-TR-12001	10800-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.	4,533,989
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-16000	13000-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.	9,626,786
Seattle Department of Transportation	35900 - Central Waterfront Improvement Fund	35900	BO-TR-16000	35900-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.	-
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F5000	00100-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.	15,667,514
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F1000	00100-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.	57,177,087
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F3000	00100-BO-FD-F3000	Operations	The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.	274,353,554
Seattle Fire Department	14500 - Payroll Expense Tax	14500	BO-FD-F3000	14500-BO-FD-F3000	Operations	The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.	1,475,275

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Information Technology Department	14500 - Payroll Expense Tax	14500	BO-IT-D0600	14500-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.	1,158,789
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0600	50410-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.	113,832,451
Seattle Information Technology Department	10101 - Cable TV Franchise Fund	10101	BO-IT-D0200	10101-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.	6,035,627
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BC-IT-C0700	50410-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).	19,798,581
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0800	50410-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.	7,615,268
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0500	50410-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.	8,731,226
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0400	50410-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.	51,296,931
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0100	50410-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.	29,506,033
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0300	50410-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.	67,984,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Municipal Court	00100 - General Fund	00100	BO-MC-3000	00100-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.	24,380,078
Seattle Municipal Court	18500 - Automated Traffic Safety Camera Fund	18500	BO-MC-3000	18500-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.	30,000
Seattle Municipal Court	00100 - General Fund	00100	BO-MC-2000	00100-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.	23,970,394
Seattle Municipal Court	18500 - Automated Traffic Safety Camera Fund	18500	BO-MC-2000	18500-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.	363,738
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BC-PR-20000	10200-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.	1,800,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-20000	19710-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.	5,229,575
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-20000	30020-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.	-
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BC-PR-30000	10200-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.	-
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-30000	19710-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.	-
Seattle Parks and Recreation	30010 - REET I Capital Fund	30010	BC-PR-30000	30010-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.	3,047,584
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-30000	30020-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.	330,000
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BC-PR-30000	36000-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.	-

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-30000	00100-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.	5,399,832
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-30000	10200-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.	9,941,695
Seattle Parks and Recreation	14500 - Payroll Expense Tax	14500	BO-PR-30000	14500-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.	186,000
Seattle Parks and Recreation	17876 - FEPP Levy 2025	17876	BO-PR-30000	17876-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.	138,183
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-30000	19710-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.	6,865,010
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BO-PR-30000	36000-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.	30,000
Seattle Parks and Recreation	00164 - Unrestricted Cumulative Reserve Fund	00164	BC-PR-40000	00164-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.	35,000
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BC-PR-40000	10200-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.	2,899,000
Seattle Parks and Recreation	14500 - Payroll Expense Tax	14500	BC-PR-40000	14500-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.	-
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-40000	19710-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.	33,766,464
Seattle Parks and Recreation	30010 - REET I Capital Fund	30010	BC-PR-40000	30010-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.	10,881,857
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-40000	30020-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.	25,879,809
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BC-PR-40000	36000-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.	2,000,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Parks and Recreation	37500 - 2027 Multipurpose LTGO Bond Fund	37500	BC-PR-40000	37500-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.	-
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-60000	00100-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.	-
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-60000	10200-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.	18,435,159
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-20000	00100-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.	47,690,801
Seattle Parks and Recreation	00155 - Sweetened Beverage Tax Fund	00155	BO-PR-20000	00155-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.	-
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-20000	10200-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.	1,382,310
Seattle Parks and Recreation	14500 - Payroll Expense Tax	14500	BO-PR-20000	14500-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.	-
Seattle Parks and Recreation	17876 - FEPP Levy 2025	17876	BO-PR-20000	17876-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.	600,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-20000	19710-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.	6,496,568
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-50000	19710-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.	1,845,706
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-10000	00100-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.	55,743,152
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-10000	10200-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.	5,093,659

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-10000	19710-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.	46,824,920
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BO-PR-10000	36000-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.	1,035,673
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-50000	00100-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.	15,788,753
Seattle Parks and Recreation	00155 - Sweetened Beverage Tax Fund	00155	BO-PR-50000	00155-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.	356,271
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-50000	10200-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.	15,312,659
Seattle Parks and Recreation	17876 - FEPP Levy 2025	17876	BO-PR-50000	17876-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.	1,672,800
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-50000	19710-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.	22,356,039
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BO-PR-50000	36000-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.	781,524
Seattle Parks and Recreation	33130 - Park Mitigation & Remediation	33130	BC-PR-60000	33130-BC-PR-60000	SR520 Mitigation	The purpose of the SR520 Mitigation BSL is to account for projects resulting from SR520 construction impacts.	-
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-80000	00100-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.	3,723,377
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-80000	10200-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.	203,651
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-80000	19710-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.	5,474,587

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1000	00100-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.	19,086,507
Seattle Police Department	00100 - General Fund	00100	BO-SP-P4000	00100-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.	15,200,952
Seattle Police Department	00100 - General Fund	00100	BO-SP-P2000	00100-BO-SP-P2000	Compliance and Professional Standards Bureau	The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.	6,065,802
Seattle Police Department	00100 - General Fund	00100	BO-SP-P7000	00100-BO-SP-P7000	Criminal Investigations	The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.	53,592,106
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6600	00100-BO-SP-P6600	East Precinct	The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.	23,332,071
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1600	00100-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.	125,221,518
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6200	00100-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.	33,992,510
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1300	00100-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.	6,844,118
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1800	00100-BO-SP-P1800	Patrol Operations	The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.	24,284,131
Seattle Police Department	18500 - Automated Traffic Safety Camera Fund	18500	BO-SP-P9000	18500-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.	4,559,802
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6500	00100-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.	23,626,899

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6700	00100-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.	17,888,572
Seattle Police Department	00100 - General Fund	00100	BO-SP-P3400	00100-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.	70,440,790
Seattle Police Department	14500 - Payroll Expense Tax	14500	BO-SP-P3400	14500-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.	422,000
Seattle Police Department	00100 - General Fund	00100	BO-SP-P8000	00100-BO-SP-P8000	Technical Services	The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.	33,840,428
Seattle Police Department	14500 - Payroll Expense Tax	14500	BO-SP-P8000	14500-BO-SP-P8000	Technical Services	The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.	335,000
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6100	00100-BO-SP-P6100	West Precinct	The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.	27,368,029
Seattle Public Library	18200 - 2019 Library Levy Fund	18200	BC-SPL	18200-BC-SPL	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.	1,982,000
Seattle Public Library	30010 - REET I Capital Fund	30010	BC-SPL	30010-BC-SPL	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.	605,000
Seattle Public Library	10410 - Library Fund	10410	BO-SPL	10410-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	66,760,226
Seattle Public Library	18100 - 2012 Library Levy Fund	18100	BO-SPL	18100-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	-
Seattle Public Library	18200 - 2019 Library Levy Fund	18200	BO-SPL	18200-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	35,745,000
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C360B	44010-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.	86,532,148

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C110B	43000-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.	63,647,042
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C390B	44010-BC-SU-C390B	Drainage and Wastewater Infrastructure	The Drainage and Wastewater Infrastructure Budget Summary Level is to plan and implement new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of waterbodies, and adapt to future challenges.	128,936,896
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C380B	44010-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	00100 - General Fund	00100	BO-SU-N000B	00100-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.	2,525,827
Seattle Public Utilities	43000 - Water Fund	43000	BO-SU-N000B	43000-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.	141,610,096
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BO-SU-N000B	44010-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.	421,264,119
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BO-SU-N000B	45010-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.	193,514,769
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C160B	43000-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.	1,069,288
Seattle Public Utilities	00100 - General Fund	00100	BO-SU-N100B	00100-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.	-
Seattle Public Utilities	43000 - Water Fund	43000	BO-SU-N100B	43000-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.	80,205,527
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BO-SU-N100B	44010-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.	82,300,295
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BO-SU-N100B	45010-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.	22,683,012
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BC-SU-C230B	45010-BC-SU-C230B	New Facilities	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.	11,440,121

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C333B	44010-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.	-
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C370B	44010-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.	58,552,157
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BC-SU-C240B	45010-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.	761,000
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C350B	44010-BC-SU-C350B	Sediments and Duwamish Valley Water Resilience	The purpose of the Sediments and Duwamish Valley Water Resilience 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.	31,172,874
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C410B	43000-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.	57,677,884
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C410B	44010-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.	69,158,730
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BC-SU-C410B	45010-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.	5,669,276
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C510B	43000-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.	5,723,167
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BC-SU-C510B	44010-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.	6,268,230
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BC-SU-C510B	45010-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.	1,635,191
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C120B	43000-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.	9,750,572
Seattle Public Utilities	00100 - General Fund	00100	BO-SU-N200B	00100-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	22,386,912

Att A - 2026 Appropriations by Budget Control Level
V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Appropriations
Seattle Public Utilities	43000 - Water Fund	43000	BO-SU-N200B	43000-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	92,691,324
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	44010	BO-SU-N200B	44010-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	94,922,295
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BO-SU-N200B	45010-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	50,623,204
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C140B	43000-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.	17,756,051
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C150B	43000-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.	19,718,577
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C130B	43000-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.	1,471,739
Seattle Retirement	00100 - General Fund	00100	BO-RE-R2E000	00100-BO-RE-R2E000	Deferred Comp Management	The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.	716,409
Seattle Retirement	61030 - Employees' Retirement Fund	61030	BO-RE-R1E00	61030-BO-RE-R1E00	Employee Benefit Management	The purpose of the Employees' Retirement Budget Summary Level is to manage and administer retirement assets and benefits.	15,669,648

Position Modifications for the 2026 Proposed Budget

The following is the list of position modifications for the 2026 Proposed Budget that take effect January 1, 2026.

The modifications result from budget actions that eliminate positions, create new positions, change the status of a position, and reclassify positions. Numbers in parentheses are reductions. The figures in the column labeled "Number" represents net position modifications, by Position Status, as a result of changes contained in the 2026 Proposed Budget.

Department	Position Title	Position Status	2026 Proposed Changes
City Budget Office	Management Systems Analyst	Full-Time	(1)
City Budget Office	Strategic Advisor 2, Exempt-L17	Full-Time	(4)
City Budget Office Total			**(5)**
Community Assisted Response and Engagement	911 Emergency Communication Analyst	Full-Time	3
Community Assisted Response and Engagement	911 Emergency Communication Dispatcher I	Full-Time	6
Community Assisted Response and Engagement	911 Emergency Communication Dispatcher II	Full-Time	6
Community Assisted Response and Engagement	Community Crisis Responder I	Full-Time	12
Community Assisted Response and Engagement	Community Crisis Responder II	Full-Time	12
Community Assisted Response and Engagement	Community Crisis Responder Supervisor	Full-Time	6
Community Assisted Response and Engagement	Payroll Supervisor	Full-Time	1
Community Assisted Response and Engagement	Personnel Specialist,Senior	Full-Time	1
Community Assisted Response and Engagement	Strategic Advisor 1, Finance,Budget,and Accounting	Full-Time	1
Community Assisted Response and Engagement	Strategic Advisor 2, Exempt	Full-Time	1
Community Assisted Response and Engagement Total			**49**
Department of Construction and Inspections	Building Inspector,Senio	Full-Time	(1)
Department of Construction and Inspections	Planning and Development Specialist,Senior	Full-Time	1
Department of Construction and Inspections	Strategic Advisor 1, General Government	Full-Time	1
Department of Construction and Inspections Total			**1**
Department of Neighborhoods	Planning and Development Specialist II	Full-Time	(1)
Department of Neighborhoods	Planning and Development Specialist,Senior	Full-Time	(1)
Department of Neighborhoods	Strategic Advisor 1, Exempt-BU	Full-Time	(1)
Department of Neighborhoods	Strategic Advisor 1, General Government	Full-Time	1
Department of Neighborhoods	Strategic Advisor 1,Exempt	Full-Time	(1)
Department of Neighborhoods Total			**(3)**
Department of Parks and Recreation	Accountant	Full-Time	1
Department of Parks and Recreation	Administrative Specialist III-BU	Full-Time	(1)
Department of Parks and Recreation	Administrative Staff Assistant	Full-Time	5
Department of Parks and Recreation	Administrative Staff Assistant	Part-Time	(2)
Department of Parks and Recreation	Capital Projects Coordinator Supervisor	Full-Time	1
Department of Parks and Recreation	Capital Projects Coordinator,Senior	Full-Time	1
Department of Parks and Recreation	Education Program Supervisor	Full-Time	(1)
Department of Parks and Recreation	Environmental Analyst,Senior	Full-Time	1
Department of Parks and Recreation	Facilities Maintenance Worker	Full-Time	(2)
Department of Parks and Recreation	Grants and Contracts Specialist	Full-Time	(1)
Department of Parks and Recreation	Grounds Maintenance Lead Worker	Full-Time	(1)
Department of Parks and Recreation	Laborer	Part-Time	4
Department of Parks and Recreation	Management Systems Analyst	Full-Time	2
Department of Parks and Recreation	Management Systems Analyst,Senior	Full-Time	(2)
Department of Parks and Recreation	Manager 1, General Government	Full-Time	2
Department of Parks and Recreation	Manager 1, Parks and Recreation	Full-Time	2
Department of Parks and Recreation	Manager 2, General Government	Full-Time	(2)
Department of Parks and Recreation	Manager 2, Parks and Recreation	Full-Time	(1)
Department of Parks and Recreation	Manager 3, Engineering and Plans Review	Full-Time	1
Department of Parks and Recreation	Park Ranger	Full-Time	2
Department of Parks and Recreation	Park Ranger Supervisor	Full-Time	1
Department of Parks and Recreation	Personnel Specialist	Full-Time	(1)
Department of Parks and Recreation	Personnel Specialist,Senior	Full-Time	2
Department of Parks and Recreation	Planning and Development Specialist I	Full-Time	1
Department of Parks and Recreation	Planning and Development Specialist II	Full-Time	2
Department of Parks and Recreation	Planning and Development Specialist,Senior	Full-Time	2
Department of Parks and Recreation	Planning and Development Specialist,Senior-BU	Full-Time	1
Department of Parks and Recreation	Planning and Development Specialist,Supervising-BU	Full-Time	1
Department of Parks and Recreation	Project Fund and Agreements Coordinator	Full-Time	1
Department of Parks and Recreation	Recreation Attendant	Part-Time	(1)
Department of Parks and Recreation	Recreation Leader	Part-Time	2
Department of Parks and Recreation	Recreation Program Coordinator	Full-Time	(1)
Department of Parks and Recreation	Recreation Program Coordinator Senior	Full-Time	(1)
Department of Parks and Recreation	Recreation Program Specialist	Part-Time	1
Department of Parks and Recreation	Research Aide	Part-Time	(2)
Department of Parks and Recreation	Seattle Conservation Corps Supervisor	Full-Time	(1)
Department of Parks and Recreation	Strategic Advisor 1, Parks and Recreation	Full-Time	(2)
Department of Parks and Recreation	Strategic Advisor 2, Engineering and Plans Review	Full-Time	(1)
Department of Parks and Recreation	Strategic Advisor 2, General Government	Full-Time	1
Department of Parks and Recreation	Strategic Advisor 3, Engineering and Plans Review	Full-Time	1
Department of Parks and Recreation	Utility Laborer	Full-Time	(1)

Department of Parks and Recreation	Warehouser,Senior-BU	Full-Time	1
Department of Parks and Recreation Total			**15**
Finance and Administrative Services	Accountant Principal	Full-Time	(1)
Finance and Administrative Services	Accounting Technician II	Full-Time	(1)
Finance and Administrative Services	Accounting Technician III-BU	Full-Time	1
Finance and Administrative Services	Administrative Specialist II-BU	Full-Time	(1)
Finance and Administrative Services	Administrative Staff Analyst	Full-Time	(1)
Finance and Administrative Services	Administrative Staff Analyst	Part-Time	(1)
Finance and Administrative Services	Auto Mechanic	Full-Time	3
Finance and Administrative Services	Capital Projects Coordinator Assistant	Full-Time	(1)
Finance and Administrative Services	Claims Adjuster-FAS	Full-Time	(1)
Finance and Administrative Services	Customer Service Representative,Senior	Full-Time	5
Finance and Administrative Services	Licenses and Standards Inspector	Full-Time	1
Finance and Administrative Services	Manager 2, Finance, Budget, and Accounting	Full-Time	1
Finance and Administrative Services	Parking Meter Collector	Full-Time	(2)
Finance and Administrative Services	Parking Meter Collector,Supervising	Full-Time	(1)
Finance and Administrative Services	Remittance Processing Technician	Full-Time	(1)
Finance and Administrative Services	Remittance Processing Technician,Senior	Full-Time	(1)
Finance and Administrative Services	Strategic Advisor 2, Exempt	Full-Time	(1)
Finance and Administrative Services	Strategic Advisor 2, Information Technology	Full-Time	(1)
Finance and Administrative Services	Treasury Cashier	Full-Time	(2)
Finance and Administrative Services	Treasury Cashier,Senior	Full-Time	(1)
Finance and Administrative Services	Veterinary Assistant	Full-Time	1
Finance and Administrative Services Total			**(5)**
Human Services Department	Administrative Specialist III	Full-Time	(1)
Human Services Department	Counselor,Senior	Full-Time	2
Human Services Department Total			**1**
Office of Arts and Culture	Administrative Specialist III-BU	Full-Time	(1)
Office of Arts and Culture	Events Booking Representative,Senior BU	Full-Time	(1)
Office of Arts and Culture	Executive 2	Full-Time	(1)
Office of Arts and Culture	Executive 3	Full-Time	1
Office of Arts and Culture	Management Systems Analyst BU	Full-Time	1
Office of Arts and Culture	Management Systems Analyst,Senior BU	Full-Time	1
Office of Arts and Culture	Planning and Development Specialist II	Full-Time	1
Office of Arts and Culture	Strategic Advisor 1, Exempt-BU	Full-Time	(1)
Office of Arts and Culture Total			**0**
Office of Emergency Management	Communications Specialist	Full-Time	1
Office of Emergency Management	Strategic Advisor 2, Courts Legal & Public Safety-L17	Full-Time	1
Office of Emergency Management Total			**2**
Office of Immigrant and Refugee Affairs	Grants and Contracts Specialist,Senior	Full-Time	1
Office of Immigrant and Refugee Affairs	Grants and Contracts Specialist,Senior	Part-Time	(1)
Office of Immigrant and Refugee Affairs	Strategic Advisor 1,Exempt	Full-Time	2
Office of Immigrant and Refugee Affairs Total			**2**
Office of Planning and Community Development	Planning and Development Specialist II	Full-Time	1
Office of Planning and Community Development	Planning and Development Specialist,Senior-BU	Full-Time	1
Office of Planning and Community Development	Strategic Advisor 1, General Government	Full-Time	(2)
Office of Planning and Community Development Total			**0**
Office of Sustainability and Environment	Administrative Staff Analyst	Full-Time	1
Office of Sustainability and Environment	Administrative Support Assistant	Full-Time	(1)
Office of Sustainability and Environment	Planning and Development Specialist II	Full-Time	1
Office of Sustainability and Environment	Planning and Development Specialist,Senior	Full-Time	(1)
Office of Sustainability and Environment	Strategic Advisor 1, General Government	Full-Time	1
Office of Sustainability and Environment Total			**1**
Seattle City Light	Administrative Specialist I-BU	Full-Time	1
Seattle City Light	Administrative Specialist I-BU	Part-Time	(1)
Seattle City Light	Camp Service Aide	Full-Time	2
Seattle City Light	Camp Service Aide	Part-Time	(2)
Seattle City Light	Capital Projects Coordinator	Full-Time	1
Seattle City Light	Civil Engineer,Senior	Full-Time	1
Seattle City Light	Cook	Full-Time	1
Seattle City Light	Cook	Part-Time	(1)
Seattle City Light	Electrical Engineer,Assistant I	Full-Time	1
Seattle City Light	Electrical Engineer,Associate	Full-Time	1
Seattle City Light	Electrical Engineering Design Specialist,Assistant III	Full-Time	3
Seattle City Light	Electrical Engineering Specialist,Senior	Full-Time	1
Seattle City Light	Electrical Power Systems Engineer	Full-Time	6
Seattle City Light	Engineering Aide	Full-Time	3
Seattle City Light	Executive Assistant	Full-Time	1
Seattle City Light	Executive Assistant	Part-Time	(1)
Seattle City Light	Information Technology Professional A BU	Full-Time	2
Seattle City Light	Maint Laborer-STP Op	Full-Time	1
Seattle City Light	Maint Laborer-STP Op	Part-Time	(1)
Seattle City Light	Management Systems Analyst	Full-Time	1

Seattle City Light	Management Systems Analyst BU	Full-Time	1
Seattle City Light	Management Systems Analyst,Senior BU	Full-Time	1
Seattle City Light	Manager 3, Utilities-BU	Full-Time	1
Seattle City Light	Power Analyst,Senior	Full-Time	1
Seattle City Light	Power Marketer-BU	Full-Time	3
Seattle City Light	Store Clerk	Full-Time	1
Seattle City Light	Store Clerk	Part-Time	(1)
Seattle City Light	Strategic Advisor 1, Utilities-BU	Full-Time	2
Seattle City Light	Strategic Advisor 1, Utilities-BU	Part-Time	(1)
Seattle City Light	Strategic Advisor 2, Utilities-BU	Full-Time	4
Seattle City Light Total			**32**
Seattle Department of Human Resources	Personnel Analyst	Full-Time	(1)
Seattle Department of Human Resources	Personnel Analyst Supervisor	Full-Time	(1)
Seattle Department of Human Resources	Strategic Advisor 1, General Government-L17	Full-Time	(1)
Seattle Department of Human Resources	Strategic Advisor 1,Exempt	Full-Time	(2)
Seattle Department of Human Resources Total			**(5)**
Seattle Department of Transportation	Accountant,Senior	Full-Time	1
Seattle Department of Transportation	Administrative Staff Analyst	Full-Time	1
Seattle Department of Transportation	Arboriculturist	Full-Time	1
Seattle Department of Transportation	Arborist	Full-Time	1
Seattle Department of Transportation	Asphalt Raker	Full-Time	3
Seattle Department of Transportation	Asphalt Raker,Senior	Full-Time	7
Seattle Department of Transportation	Civil Engineer,Associate	Full-Time	1
Seattle Department of Transportation	Civil Engineer,Senior	Full-Time	5
Seattle Department of Transportation	Civil Engineering Specialist Supervisor	Full-Time	1
Seattle Department of Transportation	Civil Engineering Specialist,Associate	Full-Time	6
Seattle Department of Transportation	Civil Engineering Specialist,Senior	Full-Time	3
Seattle Department of Transportation	Construction and Maintenance Equipment Operator	Full-Time	2
Seattle Department of Transportation	Construction and Maintenance Equipment Operator Senior	Full-Time	4
Seattle Department of Transportation	Environmental Analyst,Senior	Full-Time	1
Seattle Department of Transportation	Information Technology Programmer Analyst	Full-Time	1
Seattle Department of Transportation	Landscape Architect	Full-Time	1
Seattle Department of Transportation	Maintenance Laborer	Full-Time	13
Seattle Department of Transportation	Maintenance Laborer,Senior-Traffic	Full-Time	5
Seattle Department of Transportation	Management Systems Analyst,Senior	Full-Time	2
Seattle Department of Transportation	Manager 2, Engineering and Plans Review	Full-Time	1
Seattle Department of Transportation	Manager 2, General Government	Full-Time	1
Seattle Department of Transportation	Parking Meter Collector	Full-Time	2
Seattle Department of Transportation	Parking Meter Collector,Supervising	Full-Time	1
Seattle Department of Transportation	Permit Technician	Part-Time	1
Seattle Department of Transportation	Project Fund and Agreements Coordinator,Senior	Full-Time	1
Seattle Department of Transportation	Public Relations Specialist,Senior	Full-Time	1
Seattle Department of Transportation	Real Property Agent Senior	Full-Time	1
Seattle Department of Transportation	Strategic Advisor 1, Engineering and Plans Review	Full-Time	1
Seattle Department of Transportation	Street Maintenance Crew Chief	Full-Time	2
Seattle Department of Transportation	Street Paving Crew Chief	Full-Time	1
Seattle Department of Transportation	Traffic Sign and Marking Lead Worker	Full-Time	2
Seattle Department of Transportation	Transportation Planner,Associate	Full-Time	1
Seattle Department of Transportation	Transportation Planner,Senior	Full-Time	2
Seattle Department of Transportation	Truck Driver	Full-Time	2
Seattle Department of Transportation	Warehouser,Senior	Full-Time	1
Seattle Department of Transportation Total			**80**
Seattle Fire Department	Administrative Specialist II-BU	Full-Time	1
Seattle Fire Department	Administrative Specialist III-BU	Full-Time	1
Seattle Fire Department	Fire Lieutenant-Administrative-80 Hrs	Full-Time	1
Seattle Fire Department	Firefighter Administrative-80 Hrs	Full-Time	2
Seattle Fire Department	Management Systems Analyst,Senior BU	Full-Time	1
Seattle Fire Department	Strategic Advisor 2, Exempt	Full-Time	1
Seattle Fire Department	Strategic Advisor 2, Information Technology	Full-Time	1
Seattle Fire Department Total			**8**
Seattle Information Technology	Information Technology Professional B BU	Full-Time	1
Seattle Information Technology	Information Technology Professional C BU	Full-Time	(6)
Seattle Information Technology	Information Technology Systems Analyst	Full-Time	(2)
Seattle Information Technology	Strategic Advisor 1, Information Technology	Full-Time	(1)
Seattle Information Technology	Strategic Advisor 2, Exempt	Full-Time	1
Seattle Information Technology Total			**(7)**
Seattle Municipal Court	Information Technology Professional A,Exempt	Full-Time	(1)
Seattle Municipal Court	Strategic Advisor 1, Information Technology	Full-Time	(3)
Seattle Municipal Court	Strategic Advisor 2, Exempt	Full-Time	(1)
Seattle Municipal Court Total			**(5)**
Seattle Police Department	Administrative Staff Assistant BU	Full-Time	2
Seattle Police Department	Management Systems Analyst BU	Full-Time	6
Seattle Police Department	Management Systems Analyst Supervisor-BU	Full-Time	3

Seattle Police Department	Paralegal,Sr	Full-Time	7
Seattle Police Department	Strategic Advisor 2, General Government	Full-Time	1
Seattle Police Department Total			**19**
Seattle Public Utilities	Capital Projects Coordinator,Senior	Full-Time	1
Seattle Public Utilities	Civil Engineer,Senior	Full-Time	2
Seattle Public Utilities	Civil Engineering Specialist,Assistant I	Full-Time	1
Seattle Public Utilities	Civil Engineering Specialist,Senior	Full-Time	1
Seattle Public Utilities	Construction and Maintenance Equipment Operator	Full-Time	1
Seattle Public Utilities	Construction and Maintenance Equipment Operator Senior	Full-Time	1
Seattle Public Utilities	Training and Education Coordinator,Senior	Full-Time	1
Seattle Public Utilities	Truck Driver,Heavy	Full-Time	1
Seattle Public Utilities	Utility Systems Maintenance Technician	Full-Time	1
Seattle Public Utilities	Wtr Pipe Wkr	Full-Time	4
Seattle Public Utilities Total			**14**
Total Citywide Net Position Adjustments			**194**

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Adam Schaefer

1. BILL SUMMARY

Legislation Title: AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2026; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.

Summary and Background of the Legislation: This ordinance adopts The City of Seattle's 2026 Budget, which includes the 2026-2031 Capital Improvement Program (CIP) and position modifications for fiscal year 2026. This legislation is submitted annually to adopt The City of Seattle's budget for the next fiscal year.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☒ **Yes** ☐ **No**

Please see the 2026-2031 Proposed/Adopted Capital Improvement Program for project pages and details.

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Please see the 2026 Proposed/Adopted Budget for appropriations, revenues, and positions.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

Please see the Budget, CIP, and report of position modifications for detailed information regarding the financial and long-term implications of this legislation.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.
RCW 35.32A.050 states that, "Not later than thirty days prior to the beginning of the ensuing fiscal year the City Council shall, by ordinance, adopt the budget submitted by the Mayor as modified by the City Council." This legislation is the mechanism by which the Seattle City Council adopts the final budget for the City of Seattle.

Please describe how this legislation may affect any City departments other than the originating department.
All City departments are affected by this legislation. All City departments are aware of the nature of the impact.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
The City Council's Select Budget Committee will hold public hearings on October 7 and November 6, 2025.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
Please see the RSJI summary section for an overview and individual department/program descriptions for detailed description of how the Budget impacts Race and Social Justice Initiative principles.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
Individual programs and initiatives are described in detail in the Budget and CIP.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
Individual programs and initiatives are described in detail in the Budget and CIP.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
New and expanded programs are described in detail in the Budget and CIP.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

2026 Budget Adoption Ordinance (CB 121116)
Amendment Group A: Proposed Consent Amendment Package

	CBA/SLI #	Title	Sponsor*	Pg.
1	ARTS-001-B-1	Increase ARTS by $25,000 GF for creative spaces and low-income artist support in Capitol Hill and increase SPR by $75,000 GF for activation of Cal Anderson Park	Hollingsworth	9
2	ARTS-002-A-2	Increase ARTS by $100,000 GF for a Black choreography showcase	Rinck	11
3	ARTS-003-B-1	Increase ARTS by $300,000 GF for theater upgrades	Kettle	12
4	ARTS-005-A-2	Increase ARTS by $200,000 GF to fund venue improvements for cultural film venues	Nelson	14
5	ARTS-006-A-2	Increase ARTS by $90,000 GF for Brewery District murals through Hope Corps Program	Strauss	15
6	ARTS-007-D-1	Increase ARTS by $400,000 GF to support the fabrication and installation of the Sadako Renewal Project and impose a proviso	Rivera	16
7	ARTS-008-A-2	Increase ARTS by $190,000 GF to archive and preserve the historically significant Black Scholar Journal	Rinck	18
8	ARTS-009-B-1	Decrease ARTS by $1.5 million Arts and Culture Fund and increase ARTS by $1.5 million Arts and Culture Fund to make arts-related appropriations to SPR and CEN one-time and create corresponding transactions in SPR and CEN	Rinck	19
9	ARTS-010-A-1	Increase ARTS by $50,000 GF for procurement and archival of Black artifacts	Hollingsworth	21
10	ARTS-011-A-1	Increase ARTS by $100,000 GF for arts installations at storefronts in the vicinity of the Langston Hughes Performing Arts Institute	Hollingsworth	23
11	CARE-001-A-2	Increase CARE by $200,000 GF for software upgrades	Kettle	24
12	CARE-002-A-2	Proviso $579,000 GF in CARE for 911 call takers to address non-emergency line wait times	Rivera	25
13	CARE-003-B-1	Increase CARE by $21 million GF and $2 million JumpStart Fund and 1.0 FTE Senior Planner and decrease HSD by $23 million and 1.0 FTE Senior Planner to transfer contracting for WDC, LEAD, Co-LEAD	Kettle	26
14	CARE-004S-A-2	Request that CARE provide information on training	Rivera	28
15	CARE-005S-A-2	Request that CARE report on outcomes	Rivera	29
16	CBO-001-A-2	Errata Corrections to the Proposed Budget and CIP	Budget Committee	30
17	CBO-002-A-1	Resources for balancing purposes; decrease $500,000 GF in OED for Business Climate Assessment; replace $550,000 GF with $550,000 Transportation Fund in SDOT	Budget Chair	32
18	CBO-100S-A-1	Request that CBO and Council Central Staff develop a report that summarizes shared terms and concepts around sustainable budgeting and the calculations that define sustainable budget decisions	Strauss	34
19	CBO-110S-A-1	Request that CBO report on emergency response data for permanent supportive housing sites	Nelson	36
20	DEEL-001S-A-1	Request that DEEL report on Council priorities in the Implementation and Evaluation Plan	Rinck	37

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	CBA/SLI #	Title	Sponsor*	Pg.
21	DEEL-002S-A-3	Request that DEEL develop and report on specific, measurable data and outcomes for programs as part of the Implementation and Evaluation Plan	Rivera	43
22	DEEL-003-A-1	Proviso $167,000 in DEEL for childcare navigation and support for unhoused children and their families	Rivera	44
23	DON-002S-A-2	Request that DON study and report on establishing a Black Advisory Council	Hollingsworth	45
24	DON-003-A-2	Increase DON by $5,000 GF in the Neighborhood Matching Fund to support annual Halloween events for children	Hollingsworth	46
25	DON-004S-A-2	Request that DON inventory Black and African American Historic Buildings and Cultural Places	Hollingsworth	47
26	DON-005-A-2	Increase DON by $50,000 GF to support Seattle Renters' Commission	Juarez	48
27	DON-009-B-1	Increase DON by $162,000 GF and 1.0 FTE for community engagement and outreach	Juarez	49
28	DON-010-A-2	Increase DON by $100,000 GF for One Seattle Day of Service	Strauss	50
29	DON-011-A-2	Increase DON by $100,000 GF for Local Government 101 education and awareness	Rivera	51
30	FAS-001-A-2	Increase FAS by $70,000 GF to install micromobility charging stations at Seattle City Hall	Saka	52
31	FAS-002-A-1	Increase FAS by $250,000 GF to support WMBE stabilization and technical assistance	Nelson	53
32	FG-002-A-1	Increase FG by $200,000 for Historic Benson Trolley preservation & relocation	Strauss	55
33	FG-003-B-1	Increase FG by $900,000 GF for preservation of sites related to the history of the Seattle Chapter of the Black Panther Party	Strauss	56
34	FG-005-A-1	Increase FG by $500,000 GF for repairs and renovations to inclusive, neighborhood gathering places	Saka	57
35	FG-006-A-2	Increase FG by $675,000 ATSC Fund and impose a proviso	Strauss	58
36	FG-007-A-1	Increase FG by $1.35 million GF to support future Council directed community investments	Hollingsworth	59
37	FG-100-A-2	Increase FG by $4.7 million GF for transfer to Revenue Stabilization Fund	Strauss	60
38	FG-101-B-1	Increase FG by $1.06 million GF (one-time) for a Federal Response Reserve, decrease OED by $1 million GF (one-time) for Stabilize, Activate, and Invest Locally (SAIL) Fund	Strauss	61
39	FG-901-A-1	Recognize October revenue forecast	Budget Committee	62
40	FG-902-B-1	Increase FG by $11.3 million JumpStart Fund (one-time) to transfer unrestricted fund balances	Budget Chair	64
41	HSD-040-A-2	Increase HSD by $75,000 GF for the Program to Encourage Active and Rewarding Lives (PEARLS) for adults over 55 years of age and older and who served in the military	Saka	65
42	HSD-041-A-2	Increase HSD by $75,000 GF to support services for foster care youth and foster parents	Saka	66
43	HSD-042-A-2	Increase HSD by $350,000 GF for historic building repairs and improvements to the behavioral health space at the Monterey Lofts building	Juarez	67
44	HSD-043-A-1	Increase HSD by $150,000 GF (one-time) for roof replacement at the Greenwood Senior Center owned and operated by the Phinney Neighborhood Association	Strauss	68

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	CBA/SLI #	Title	Sponsor*	Pg.
45	HSD-044-A-1	Increase HSD by $75,000 GF for the relocation of Villa Comunitaria's childcare center	Saka	69
46	HSD-046-A-2	Increase HSD by $125,000 GF to support strategic planning for health services for African American Elders	Solomon	70
47	HSD-047-B-1	Increase HSD by $250,000 GF to expand services at city-funded senior centers	Saka	71
48	HSD-048-B-1	Increase HSD by $250,000 GF to support services and programs for black and LGBTQ+ communities	Hollingsworth	72
49	HSD-049S-A-2	Request that HSD in collaboration with the Innovation and Performance team and the OH provide an inventory of human services and affordable housing in the city	Hollingsworth	73
50	HSD-050-A-2	Increase HSD by $2.2 million GF for Seattle Indian Health Board's Thunderbird Treatment Center	Juarez	74
51	HSD-051-B-1	Increase HSD by $250,000 GF to fund food bank delivery service to the low income and affordable housing at Magnuson Park	Rivera	76
52	HSD-052-A-2	Increase HSD by $1.25 GF million to expand the ORCA POD program	Rivera	77
53	HSD-053-A-2	Increase HSD by $125,000 GF to resource Ballard Food Bank	Strauss	78
54	HSD-054-A-2	Increase HSD by $250,000 GF for senior meals and impose a proviso	Hollingsworth	79
55	HSD-060-A-1	Proviso $2.85 million GF in HSD for substance use disorder treatment and recovery services	Nelson	80
56	HSD-061-A-2	Increase HSD by $500,000 GF for sexual assault services	Kettle	82
57	HSD-062-B-1	Increase HSD by $500,000 GF to expand Gender-Based Violence Survivor Services	Rinck	83
58	HSD-063-A-2	Increase HSD by $250,000 GF for refugee and immigrant women's supports	Solomon	84
59	HSD-064-C-2	Increase HSD by $400,000 GF for supports for survivors of commercial sexual exploitation	Solomon	85
60	HSD-065-A-2	Increase HSD by $250,000 GF for family-based youth violence prevention and mentoring	Nelson	86
61	HSD-066-A-2	Increase HSD by $43,000 GF for youth football programming	Nelson	87
62	HSD-068-A-2	Proviso $195,000 GF in HSD to fund a strategic advisor to develop a North Seattle Safety Hub	Rivera	88
63	HSD-069-A-2	Increase HSD by $25,000 GF for Youth Gun Violence Summit	Rivera	89
64	HSD-071-A-2	Increase HSD by $1.4 million GF for runaway and youth homelessness programs	Rinck	90
65	HSD-072-A-2	Increase HSD by $2 million GF to assist people living in vehicles enter shelter and impose a proviso	Strauss	91
66	HSD-073S-A-2	Request that HSD prioritize the use of $7.8 million to sustain existing homelessness services and permanent supportive housing projects before funding new shelter beds, and submit a report on use of those funds	Kettle	92
67	HSD-074S-A-2	Request that HSD provide more detailed information on the Community Solutions Initiative Pilot	Rinck	93
68	HSD-076S-B-1	Request that HSD provide a plan on addressing KCRHA's administrative shortfall	Kettle	94
69	HSD-078-B-1	Increase HSD by $150,000 GF (one-time) for stipends to pay for rent in privately run recovery housing	Nelson	95

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	CBA/SLI #	Title	Sponsor*	Pg.
70	HSD-079-A-1	Increase HSD by $2.9 million Low-Income Housing Fund and decrease HSD by $2.9 million GF for rental assistance	Budget Chair	96
71	HSD-080-A-1	Increase HSD by $375,000 GF (one-time) for food and homelessness support programs and identify specific organizations for such funding	Hollingsworth	98
72	HSD-081-A-1	Increase HSD by $225,000 GF (one-time) for programs serving families, youth, and seniors and identify specific organizations for such funding	Hollingsworth	100
73	HSD-082-A-1	Proviso $11.8 million GF in HSD to mitigate federal funding impacts to shelter and housing	Rinck	102
74	HXM-001-A-2	Increase HXM by $543,000 GF for replacement of the electronic case management system	Strauss	103
75	ITD-010S-A-2	Request that Seattle IT provide a series of reports on the City's investments in, and uses of, Artificial Intelligence	Rinck	104
76	LEG-001-B-1	Increase LEG by $80,000 GF to hire a consultant to convene providers and create the framework for project specific Neighborhood Engagement and Mitigation Plans	Kettle	105
77	MO-001S-A-2	Request that the MO and OSE report on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals	Saka	107
78	MO-002S-A-2	Request that MO convene departments to study and report on noise enforcement to better address problem noise violations citywide	Saka	108
79	MO-003S-A-2	Request MO to lead a policy review on unpermitted food and merchandise vending	Saka	109
80	MO-004S-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	Strauss	110
81	OCR-010-A-2	Proviso $50,000 GF in OCR for an expanded reparations report	Hollingsworth	112
82	OED-001-B-1	Proviso $1.5 million in OED for the Stabilize, Activate, and Invest Locally Fund to be used in Lake City	Juarez	113
83	OED-002-A-2	Proviso $50,000 in OED for expanded funding for a business incubator in Lake City	Juarez	114
84	OED-004-B-1	Increase OED by $300,000 GF for cleaning in downtown Ballard, the University District, and the Capitol Hill Pike/Pine Corridor	Rivera	115
85	OED-005-A-2	Increase OED by $380,000 GF to support additional outreach for unhoused individuals in the business improvement areas of Ballard and the University District	Rivera	116
86	OED-007-A-3	Proviso $250,000 in OED to support small businesses in the North Delridge area facing displacement	Saka	117
87	OED-008-A-2	Increase OED by $50,000 for Business Improvement Area Support in Capitol Hill	Hollingsworth	118
88	OED-009S-A-2	Request that OED and OWCPST, in coordination with the Mayor's Office, develop recommendations for how the City can better support small businesses located within station area planning zones for Sound Transit's West Seattle and Ballard Link Extension	Saka	119
89	OED-010-A-1	Increase OED by $400,000 GF to support a Maritime Innovation Center	Strauss	120

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	CBA/SLI #	Title	Sponsor*	Pg.
90	OED-013-A-1	Proviso $200,000 in OED to support small businesses in Eastlake	Hollingsworth	121
91	OED-015-A-1	Proviso $1.5 million in OED for services in Little Saigon and Chinatown-International District	Strauss	122
92	OED-016-A-1	Increase OED by $50,000 GF to support workforce development and decrease ITD by $50,000 Information Technology Fund for the Permitting Accountability and Customer Trust (PACT) program	Solomon	124
93	OED-018S-A-1	Request that OED and DON assess neighborhood ambassador and public safety coordinator programs and make recommendations for continued investments	Strauss	126
94	OEM-001-B-1	Increase OEM by $200,000 GF for staff development	Kettle	128
95	OH-001-A-2	Increase OH by $5 million PET (one-time) and decrease FG by $5 million PET (one-time) for the Seattle Housing Authority's Northgate Commons project	Juarez	129
96	OH-003S-A-2	Request that OH update the Seattle Housing Investment Plan with additional information	Kettle	130
97	OH-004S-B-1	Request that OH report on operating stabilization funding	Rivera	132
98	OH-005S-A-2	Request that OH explore use of the non-profit Housing Connector, report on rental unit vacancies, and identify barriers to renting units to very low-income households	Nelson	134
99	OH-006S-A-2	Request that OH provide additional data in its Annual Investment Report on status of awarded projects and progress on meeting affordable housing production goals	Kettle	135
100	OH-007-A-1	Proviso $5 million PET in OH until OCR and OPCD studies are complete	Hollingsworth	136
101	OH-009S-A-1	Request that OH prioritize recovery housing projects in the 2026 Notice of Funding Availability process	Nelson	137
102	OIG-101-A-2	Increase OIG by $50,000 GF and 0.5 FTE to increase a Community Engagement Coordinator position to full time	Kettle	138
103	OIRA-001-B-1	Make the $4 million one-time investment in OIRA for immigrant & refugee community support ongoing and sunset 3.0 FTE at the end of 2026	Rinck	140
104	OIRA-002S-A-1	Request OIRA to develop a report on the Seattle Immigrant and Refugee Commission	Rinck	142
105	OIRA-003S-A-1	Request that OIRA report on a spending plan for $4 million in ongoing investment to respond to federal policy and funding changes, which reflects engagement with the Seattle Immigrant and Refugee Commission, organizational partners, and other stakeholders	Rinck	144
106	OLS-001-A-2	Increase OLS by $190,000 GF for immigrant small business outreach and support	Nelson	145
107	OPCD-001-B-1	Increase OPCD by $194,000 GF for long-range planning	Rivera	146
108	OPCD-002S-A-1	Request that OPCD report on community outreach related to zoning changes	Strauss	147
109	OPCD-003-A-1	Increase OPCD by $100,000 GF for outreach and engagement and extend the term of an outreach and engagement position	Strauss	148
110	OPCD-005-A-3	Proviso $200,000 JumpStart Fund in OPCD to expand the scope of a reparations program	Hollingsworth	149
111	OPCD-007-C-1	Increase OPCD by $2 million GF for a community clinic in Rainier Beach	Solomon	151

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	CBA/SLI #	Title	Sponsor*	Pg.
112	OPCD-008-B-1	Increase OPCD by $1 million GF for a public market project	Saka	152
113	OPCD-009S-A-2	Request that OPCD report on the design and cost of a pilot project to increase access to healthy food in underserved areas	Rinck	153
114	OPCD-010S-A-2	Request that OPCD update the Neighborhood Snapshots demographics	Saka	154
115	OPCD-011-A-1	Increase OPCD by $250,000 GF for the Northern Lights Initiative	Strauss	155
116	OPCD-012-A-1	Increase OPCD by $100,000 GF for a Rainier Beach community health clinic	Solomon	156
117	OSE-001-A-1	Increase OSE by $75,000 GF for Georgetown Neighborhood Center Planning to Support Climate Resilience	Saka	157
118	OSE-002-A-1	Increase OSE by $200,000 GF to support farmers markets in food deserts, and impose a proviso	Saka	159
119	OSE-003S-A-2	Request that OSE study trees and parking in Tree Canopy Equity and Resilience Plan	Rinck	161
120	OSE-004-A-1	Increase OSE by $100,000 GF (one time) to support reporting on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals	Rivera	162
121	SCL-001-A-1	Proviso $100,000 in SCL for outreach for apprenticeships	Hollingsworth	163
122	SDCI-001-B-1	Increase SDCI by $500,000 GF to partially restore reductions to tenant services contracts	Rinck	164
123	SDCI-003S-A-2	Request that SDCI and OPCD report on process and schedule for prioritizing mandatory regulatory changes	Solomon	165
124	SDCI-004S-A-2	Request that SDCI report quarterly on the health of the Construction and Inspections Fund	Solomon	167
125	SDCI-005-A-1	Decrease SDCI by $750,000 GF and increase SDCI by $750,000 Construction and Inspections Fund for AI permitting improvements	Budget Chair	168
126	SDCI-006-A-1	Increase SDCI by $400,000 GF to restore reductions to tenant services contracts	Rinck	170
127	SDHR-001S-A-2	Request that SDHR report on new programs for City employees subject to layoff	Strauss	171
128	SDOT-001-B-1	Increase SDOT by $150,000 Transportation Fund for urban design and pedestrian improvements in the Admiral Junction	Saka	173
129	SDOT-004-A-2	Proviso $250,000 in SDOT for freight planning in the BINMIC area	Strauss	175
130	SDOT-005-A-2	Proviso $250,000 in SDOT for freight planning in the Greater Duwamish Manufacturing/Industrial Center	Strauss	176
131	SDOT-006-A-2	Proviso $1 million in SDOT for 6th Avenue NW Greenway improvements	Strauss	177
132	SDOT-007-A-2	Proviso $1 million in SDOT for 8th Ave NW safety improvements	Strauss	178
133	SDOT-008-A-2	Proviso $250,000 in SDOT for initial design of 14th Ave NW corridor	Strauss	179
134	SDOT-009-A-2	Increase SDOT by $1,000,000 Transportation Fund (one-time) for removable safety barriers at farmers markets and impose a proviso	Strauss	180
135	SDOT-010-A-2	Increase SDOT by $75,000 Transportation Fund (one-time) for a SODO Transit Study and impose a proviso	Saka	183
136	SDOT-011-B-1	Proviso $500,000 in SDOT for a Golden Gardens transit service pilot	Strauss	184

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	CBA/SLI #	Title	Sponsor*	Pg.
137	SDOT-012S-B-1	Request SDOT, DON & City Archivist to inventory and catalog historic street names for preservation	Strauss	186
138	SDOT-014-B-1	Increase SDOT by $15,000 GF (one-time) for Hidden Beach at E. Harrison St End Park	Hollingsworth	187
139	SDOT-015-A-1	Proviso $1.4 million in SDOT for Sand Point Way NE Improvements	Rivera	188
140	SDOT-021-A-1	Increase SDOT by $20,000 Transportation Fund (one-time) for pedestrian safety in Madison Park	Hollingsworth	189
141	SDOT-022S-A-2	Request SDOT to report on bus lanes, safety and reliability	Rinck	191
142	SDOT-023S-A-2	Request that SDOT report on the performance and deployment of automatic traffic safety cameras	Rinck	192
143	SDOT-025S-A-2	Request that SDOT report on the City's measurement of transportation project impacts	Rinck	193
144	SDOT-027S-B-1	Request SDOT to provide Seattle Transit Measure renewal options, including funding for new sidewalk construction	Saka	194
145	SDOT-028-B-1	Increase SDOT by $602,000 GF (one-time) and $648,000 Unrestricted Cumulative Reserve Fund (one-time) for development of Leary Triangle and impose a proviso	Strauss	195
146	SDOT-029-A-1	Proviso $600,000 in SDOT for traffic and pedestrian safety at Rainier Avenue S and Cornell Avenue S	Solomon	198
147	SDOT-030-A-1	Proviso $80,000 in SDOT for speed humps on Waters Avenue S	Solomon	199
148	SDOT-032S-A-1	Request that SDOT report on maintenance of street trees	Rinck	200
149	SDOT-033S-A-1	Request that SDOT provide Seattle Transit Measure renewal options, including funding for new transit capital projects	Rinck	201
150	SDOT-034S-A-1	Request that SDOT develop plan for micromobility corrals	Saka	202
151	SDOT-035S-A-1	Request that SDOT report on safety improvements for Belmont Ave E, E Roy St, Harvard Ave E, and E Olive Way	Hollingsworth	203
152	SDOT-041-B-1	Increase SDOT by $275,000 Seattle Transit Measure and add 1.0 FTE Chief Transit Security and Safety Officer, and reduce SDOT by $275,000 Seattle Transit Measure for transit service purchases	Saka	204
153	SDOT-042S-A-2	Request that SDOT provide a legislative proposal to implement Washington State's Shared Streets legislation for Council's consideration	Strauss	210
154	SDOT-901-A-1	Increase SDOT revenues by $1.6 million to recognize October Forecast Update	Budget Committee	211
155	SFD-030-A-3	Increase SFD by $572,000 GF and 2.0 FTE Firefighters for expansion of Health One, increase HSD by $153,000 GF and 1.0 FTE Sr. Counselor for a case manager for Health One expansion in SFD	Strauss	213
156	SFD-102-A-4	Increase SFD by $1.4 million GF and 5.0 FTE Firefighters for one 12-hour, peak time aid car	Rinck	215
157	SFD-103S-A-2	Request SFD to report on strategies for strengthening the City's response to firefighter injury claims	Rinck	217
158	SPD-101-A-2	Increase SPD by $2.1 million GF for Parking Enforcement Officer salaries and impose a proviso	Rivera	219
159	SPD-102-A-3	Proviso $1.1 million GF in SPD for civilian outreach positions	Kettle	221
160	SPD-104-B-1	Proviso $137,000 GF in SPD and add 1.0 FTE Planning & Development Specialist for a Central District Liaison	Nelson	223

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	CBA/SLI #	Title	Sponsor*	Pg.
161	SPD-105-B-2	Increase SPD by $385,000 GF and 2.0 FTE Mental Health Professionals for the Crisis Response Unit and impose a proviso	Rinck	225
162	SPD-106-B-2	Increase SPD by 1.0 FTE Strategic Advisor 2 for the 30x30 workgroup and impose a proviso	Rivera	227
163	SPD-107-A-2	Proviso $26.0 million GF in SPD for new sworn staffing	Kettle	229
164	SPD-108-A-2	Proviso $4.9 million GF in SPD for the Technology Assisted Crime Prevention Program	Kettle	230
165	SPD-109S-A-2	Request that SPD provide quarterly reports on staffing, overtime, and performance metrics	Kettle	231
166	SPD-110S-A-2	Request that SPD report on implementation of a customer service line	Hollingsworth	232
167	SPD-111S-A-2	Request that SPD report on federal immigration enforcement policies	Rinck	234
168	SPR-001-A-2	Increase SPR by $250,000 GF for graffiti abatement services performed by community-based organization	Nelson	236
169	SPR-002-B-1	Increase SPR by $50,000 Park and Recreation Fund for improvements at Seven Hills Park and impose a proviso	Hollingsworth	237
170	SPR-003-A-2	Increase SPR by $250,000 GF for BIPOC youth sports programs	Hollingsworth	241
171	SPR-005-A-2	Increase SPR by $150,000 GF for completion of Garfield Super Block Project	Hollingsworth	242
172	SPR-006S-A-2	Request that SPR report on rebuilding Camp Long and prioritizing this project in the Seattle Park District Cycle 3 funding plan	Saka	244
173	SPR-007-B-1	Increase SPR by $800,000 Park and Recreation Fund for operating and capital improvements at Lake Union Park	Kettle	246
174	SPR-008-B-1	Increase SPR by $700,000 Park and Recreation Fund for a skatedot at Morgan Junction Park and impose a proviso	Saka	249
175	SPR-010-B-1	Increase SPR by $450,000 Park and Recreation Fund for studies and community outreach necessary for developing a future Portal Park	Kettle	252
176	SPR-012-B-1	Increase SPR by $75,000 GF and SPU by $75,000 Drainage and Wastewater Fund for a plan to restore Schmitz Preserve Park	Rinck	256
177	SPR-013-B-2	Increase SPR by $500,000 GF for planning/design of a turf conversion at Rogers Playground	Hollingsworth	259
178	SPR-014S-B-1	Request that SPR report on turf conversions at Judkins Park, Riverview Park, Bar-S Playground, and Maple Leaf Reservoir Park	Hollingsworth	262
179	SPR-016-A-1	Increase SPR by $250,000 GF for Late Night Teen Programs at High Point Community Center	Saka	264
180	SPU-002-A-2	Increase SPU by $100,000 GF for additional community cleanup services through community partners	Saka	265
181	SPU-004-A-2	Increase SPU by $100,000 GF for the purchase of one shower trailer for the Public Hygiene Program	Strauss	267
182	SPU-010S-A-2	Request that SPU provide a status report on its sea level rise adaptation work in the Duwamish Valley	Saka	268
183	SPU-012S-A-2	Request that SPU report on rate impacts of expanding eligibility and participation in utility discounts and assistance programs of SPU and SCL	Strauss	270

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2026 COUNCIL BUDGET ACTION

V1

ARTS-001-B

Increase ARTS by $25,000 GF for creative spaces and low-income artist support in Capitol Hill and increase SPR by $75,000 GF for activation of Cal Anderson Park

SPONSORS

Joy Hollingsworth, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Office of Arts and Culture (ARTS) by $25,000 GF (one-time) for an organization that operates creative and cultural spaces, serving primarily low-income artists, such as Forever Safe Spaces. This funding is intended to support events and programming such as art workshops, creative marketplaces, open studios, or educational and networking events in Capitol Hill.

This CBA would also increase appropriations to Seattle Parks and Recreation (SPR) by $75,000 GF (one-time) for activation of Cal Anderson Park. The funding is intended to support community use and programming of Cal Anderson Park amenities and adjacent community spaces in partnership with the Cal Anderson Park Alliance (CAPA), a community-led organization committed to ensuring a vibrant, clean, activated, and welcoming park experience for all in the heart of Capitol Hill. CAPA currently partners with SPR to provide free or low-cost access to public rentals of the Cal Anderson Park Shelterhouse as part of the organization's "Good Vibes: Cal Anderson Park," a pilot program to support the Seattle community in feeling more safety, connection, and joy at the park.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$25,000
SPR	Recreation Facility Programs	00100-BO-PR-50000	2026		$75,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V2

ARTS-002-A

Increase ARTS by $100,000 GF for a Black choreography showcase

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Arts and Culture (ARTS) by $100,000 GF in 2026 (one-time) for an organization that empowers and supports Black artists, such as the Central District Forum for Arts and Ideas, to support a Black choreography showcase.

ARTS administers several grant programs, such as the Centering Art and Racial Equity (CARE) program, to support artists and cultural spaces in Seattle. ARTS is currently reviewing applications to distribute $2.2 million in 2026 program funding for CARE. ARTS received 320 applications and are anticipating funding between 240 and 320 grants to artists and organizations.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$100,000

2026 COUNCIL BUDGET ACTION

V1

ARTS-003-B

Increase ARTS by $300,000 GF for theater upgrades

SPONSORS

Robert Kettle, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(300,000)	
Total Budget Balance Effect	$(300,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Arts and Culture by $300,000 GF (one-time) for infrastructure improvements to nonprofit theatres dedicated to experiences and spaces that champion film discovery and arts education such as Seattle International Film Festival venues, for accessibility and safety improvements, expansion of youth programming, and facility improvements.

ARTS administers several grant programs, such as the Centering Art and Racial Equity (CARE) grant program to support artists and cultural spaces in Seattle. ARTS is currently reviewing applications to distribute $2.2 million in 2026 program funding for CARE. ARTS received 320 applications and is anticipating funding between 240 and 320 grants to artists and organizations.

ARTS also administers the Cultural Facilities Fund to support Seattle arts, heritage, cultural, and arts-service organizations with facility projects that create greater access for those who have been (and are) inequitably excluded from owning, managing, and leasing property. This program is funded at $400,000, and ARTS has convened a community review panel to review 88 applications for this funding.

Typical awards for both programs average between $1,000 and $10,000.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$300,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V2

ARTS-005-A

Increase ARTS by $200,000 GF to fund venue improvements for cultural film venues

SPONSORS

Sara Nelson, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(200,000)	
Total Budget Balance Effect	$(200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Office of Arts and Culture (ARTS) budget by $200,000 GF (one-time) for venue improvements for an organization dedicated to cultural storytelling, such as Tasveer, a nonprofit focused on South Asian film. Tasveer recently purchased the former Ark Lodge Cinema building in Columbia City with funding provided by Doors Open.

ARTS administers several competitive grant programs, such as the Centering Art and Racial Equity (CARE) grant program to support artists and cultural spaces in Seattle. ARTS is currently reviewing applications to distribute $2.2 million in 2026 program funding for CARE. ARTS received 320 applications, and are anticipating funding between 240 and 320 grants to artists and organizations.

ARTS also administers the Cultural Facilities Fund to support Seattle arts, heritage, cultural, and arts-service organizations with facility projects that create greater access for those who have been (and are) inequitably excluded from owning, managing, and leasing property. This program is funded at $400,000, and ARTS has convened a community review panel to review 88 applications for this funding.

Typical awards for both programs average between $1,000 and $10,000.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$200,000

2026 COUNCIL BUDGET ACTION

V2

ARTS-006-A

Increase ARTS by $90,000 GF for Brewery District murals through Hope Corps Program

SPONSORS

Dan Strauss, Mark Solomon, Joy Hollingsworth, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(90,000)	
Total Budget Balance Effect	$(90,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Arts and Culture (ARTS) by $90,000 GF (one-time) for murals in the Ballard Brewery District as part of the Hope Corps program.

The Hope Corps program supports Seattle's creative workforce by funding job opportunities that also contribute to the well-being and revitalization of Seattle's diverse communities. The program has received one-year extensions every year since its inception and has delivered numerous creative activations throughout the city. The 2026 Proposed Budget adds $350,000 to make Hope Corps permanent. This Council Budget Amendment (CBA) would increase that by $90,000 for murals in the Ballard Brewery District in partnership with local business owners.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$90,000

2026 COUNCIL BUDGET ACTION

V1

ARTS-007-D

Increase ARTS by $400,000 GF to support the fabrication and installation of the Sadako Renewal Project and impose a proviso

SPONSORS

Maritza Rivera, Joy Hollingsworth, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(400,000)	
Total Budget Balance Effect	$(400,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Arts and Culture (ARTS) by $400,000 GF (one-time) for support for a project that will replace previously stolen or vandalized art in public space in Seattle, such as the Sadako Renewal Project.

The Sadako Renewal Project is a community-led effort to replace a bronze statue, stolen in 2024, which memorialized Sadako Sasaki, a 12-year-old girl who died of cancer likely caused by the bombing of Hiroshima. The statue was located in Peace Park.

The Sadako Renewal Project has selected artist Saya Moriyasu to create the replacement artwork and this funding is intended to solely go toward the fabrication, and installation of this piece.

This CBA would impose the following proviso:

“Of the appropriation in the 2026 budget for the Office of Arts and Culture, $400,000 is appropriated solely for the fabrication, and installation of an artwork that will replace previously stolen or vandalized art in public space in Seattle, such as the Sadako Renewal Project, and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Public Art	00100-BO-AR-2VMA0	2026		$400,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V2

ARTS-008-A

Increase ARTS by $190,000 GF to archive and preserve the historically significant Black Scholar Journal

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(190,000)	
Total Budget Balance Effect	$(190,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Arts and Culture (ARTS) by $190,000 GF in 2026 (one-time) for an organization that functions as a community library and gathering space focused on social justice, ethnic studies, and liberation movements, such as Estelita's library, to purchase, archive, and preserve the historically significant Black Scholar Journal from the University of Washington.

ARTS administers several grant programs, such as the Centering Art and Racial Equity (CARE) grant program, to support artists and cultural spaces in Seattle. ARTS is currently reviewing applications to distribute $2.2 million in 2026 program funding for CARE. ARTS received 320 applications, and is anticipating funding between 240 and 320 grants to artists and organizations.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$190,000

2026 COUNCIL BUDGET ACTION

V1

ARTS-009-B

Decrease ARTS by $1.5 million Arts and Culture Fund and increase ARTS by $1.5 million Arts and Culture Fund to make arts-related appropriations to SPR and CEN one-time and create corresponding transactions in SPR and CEN

SPONSORS

Alexis Mercedes Rinck, Joy Hollingsworth, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Amendment (CBA) would provide a technical correction to the Office of Arts and Culture (ARTS) 2026 Proposed Budget, making Admission Tax transfers to Seattle Parks and Recreation (SPR) and Seattle Center (CEN) one-time instead of ongoing.

In the 2025 Adopted Budget, Council acted to retain ARTS' sole authority to administer expenditures from the Admissions Tax, instead of allowing direct appropriations of Admission Tax revenues to other departments. According to Seattle Municipal Code 5.40.120, Admissions Tax revenues must be appropriated to ARTS to support arts-related programming.

Prior to the 2025 Adopted Budget, Seattle Center received $460,000 in Arts and Culture Fund ongoing to support the Festal program. In the 2025 Adopted Budget and the 2026 Endorsed Budget, an additional $1.5 million Arts and Culture Fund was appropriated to ARTS to distribute to Seattle Parks and Recreation (SPR) and Seattle Center (CEN) on an ongoing basis for the following arts-related programs:

Art in the Parks - $444,458
Downtown Buskers - $224,000
PARKS Teen Performing Arts - $231,857

SPR TOTAL: $900,315

Seattle Center Folklife - $400,797
Seattle Center Winterfest - $222,122

CEN TOTAL: $622,919

2026 COUNCIL BUDGET ACTION

This ongoing appropriation is constraining the Arts and Culture Fund financial plan in future years and could be considered inconsistent with Council's previous actions to allow ARTS to retain more control over Admissions Tax revenues. This CBA would not prevent these appropriations to SPR and CEN from being renewed in the 2027 budget and beyond, using Arts and Culture Fund or another fund source. This CBA would not change the baseline Arts and Culture Fund appropriation for Festal.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	12400-BO-AR-VA160	2026		$(1,523,234)
CEN	Campus	00100-BO-SC-60000	2026		$400,797
CEN	Campus	11410-BO-SC-60000	2026	$(622,919)	$(622,919)
SPR	Departmentwide Programs	00100-BO-PR-30000	2026		$224,000
SPR	Recreation Facility Programs	00100-BO-PR-50000	2026		$654,417
SPR	Departmentwide Programs	10200-BO-PR-30000	2026	$(224,000)	$(224,000)
SPR	Recreation Facility Programs	10200-BO-PR-50000	2026	$(396,857)	$(396,857)

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	12400-BO-AR-VA160	2026		$1,523,234
CEN	Campus	00100-BO-SC-60000	2026		$(400,797)
CEN	Campus	11410-BO-SC-60000	2026	$622,919	$622,919
SPR	Departmentwide Programs	00100-BO-PR-30000	2026		$(224,000)
SPR	Recreation Facility Programs	00100-BO-PR-50000	2026		$(654,417)
SPR	Departmentwide Programs	10200-BO-PR-30000	2026	$224,000	$224,000
SPR	Recreation Facility Programs	10200-BO-PR-50000	2026	$396,857	$396,857

2026 COUNCIL BUDGET ACTION

V1

ARTS-010-A

Increase ARTS by $50,000 GF for procurement and archival of Black artifacts

SPONSORS

Joy Hollingsworth, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(50,000)	
Total Budget Balance Effect	$(50,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Office of Arts and Culture (ARTS) budget by $50,000 GF (one-time) for an organization that preserves, collects and shares the history of African Americans by procuring Black artifacts for archival purposes, such as the Black Heritage Society of WA.

The Black Heritage Society of WA documents the culture and heritage of Black people statewide and works with Museum of History and Industry for archival work in Seattle.

ARTS administers several competitive grant programs, such as the Centering Art and Racial Equity (CARE) grant program to support artists and cultural spaces in Seattle. ARTS is currently reviewing applications to distribute $2.2 million in 2026 program funding for CARE. ARTS received 320 applications and is anticipating funding between 240 and 320 grants to artists and organizations.

ARTS also administers the Cultural Facilities Fund to support Seattle arts, heritage, cultural, and arts-service organizations with facility projects that create greater access for those who have been (and are) inequitably excluded from owning, managing, and leasing property. This program is funded at $400,000 and ARTS has convened a community review panel to review 88 applications for this funding.

Typical awards for both programs average between $1,000 and $10,000.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Arts and Cultural Programs	00100-BO-AR-VA160	2026		$50,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

ARTS-011-A

Increase ARTS by $100,000 GF for arts installations at storefronts in the vicinity of the Langston Hughes Performing Arts Institute

SPONSORS

Joy Hollingsworth, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Office of Arts and Culture (ARTS) by $100,000 GF (one-time) for an organization that works to strengthen and advance Black arts and culture in the Central District, such as LANGSTON, to develop arts installations at vacant storefronts in the neighborhood surrounding the Langston Hughes Performing Arts Institute.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
ARTS	Creative Placemaking	00100-BO-AR-VA170	2026		$100,000

2026 COUNCIL BUDGET ACTION

V2

CARE-001-A

Increase CARE by $200,000 GF for software upgrades

SPONSORS

Robert Kettle, Mark Solomon, Dan Strauss, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(200,000)	
Total Budget Balance Effect	$(200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Community Assisted Response and Engagement (CARE) department by $200,000 GF in 2026 for software technology acquisitions and ongoing subscriptions to improve data visibility and coordination between CARE and other public safety entities in the City.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
CS	911 Call Response	00100-BO-CS-10000	2026		$200,000

2026 COUNCIL BUDGET ACTION

V2

CARE-002-A

Proviso $579,000 GF in CARE for 911 call takers to address non-emergency line wait times

SPONSORS

Maritza Rivera, Rob Saka, Mark Solomon, Joy Hollingsworth, Debora Juarez, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $579,000 GF in the Community Assisted Response and Engagement (CARE) department for 911 call taker staffing to prioritize non-emergency calls with the intention to decrease non-emergency line wait times. Funding for 4.0 FTE in CARE was appropriated by Council in 2025 for this purpose, and this proviso is intended to effectuate the intent of the 2025 add.

This Council Budget Action would impose the following proviso:
"Of the appropriations in the Community Assisted Response and Engagement department's 2026 budget for the 911 Call Response Budget Summary Level (CARE-BO-CS-10000), $579,000 is appropriated solely for 911 call taker staffing to prioritize non-emergency calls with the intention to decrease non-emergency line wait times, and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

CARE-003-B

Increase CARE by $21 million GF and $2 million JumpStart Fund and 1.0 FTE Senior Planner and decrease HSD by $23 million and 1.0 FTE Senior Planner to transfer contracting for WDC, LEAD, Co-LEAD

SPONSORS

Robert Kettle, Mark Solomon, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would decrease appropriations in the Human Services Department (HSD) by $21 million GF and $2 million JumpStart Fund, and would increase appropriations in the Community Assisted Response and Engagement (CARE) department by the same amounts and transfer 1.0 FTE Senior Planner position from HSD to CARE to transfer oversight of the LEAD, Co-LEAD, and Third Avenue Project (TAP) contracts from HSD to CARE. CARE will provide policy and operational oversight on these investments. Service levels will not be impacted. This change will align the LEAD, Co-LEAD, and TAP contracts with the CARE's mission and support public safety efforts throughout Seattle.

This is an ongoing proposal across the programs and fund sources outlined below:

LEAD 2026 GF $12,697,00
Co-LEAD 2026 GF $6,513,000
TAP 2026 GF $1,616,000 2026 JumpStart Fund $1,987,000
FTE Transfer 2026 GF $176,400

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
CS	911 Call Response	00100-BO-CS-10000	2026		$21,001,799
CS	911 Call Response	14500-BO-CS-10000	2026		$1,987,000
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$(21,001,799)

2026 COUNCIL BUDGET ACTION

HSD	Supporting Safe Communities	14500-BO-HS-H4000	2026		$(1,987,000)

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
CS	00100-BO-CS-10000	2026	Planning and Development Specialist,Senior-BU	1	1.0
HSD	00100-BO-HS-H4000	2026	Planning and Development Specialist,Senior-BU	-1	-1.0

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

CARE-004S-A

Request that CARE provide information on training

SPONSORS

Maritza Rivera, Rob Saka, Mark Solomon, Debora Juarez, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the Community Assisted Response and Engagement (CARE) department report on its training practices and protocols for the CARE Community Crisis Responder (CCR) team members to date. This report shall include information detailing: how the training has been performed to date; how training will change with the advent of sole-source dispatch; and what evidence-based approaches are used regarding crisis response, de-escalation, outreach, and referrals.

Responsible Council Committee(s): Public Safety

DUE DATE: April 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

CARE-005S-A

Request that CARE report on outcomes

SPONSORS

Maritza Rivera, Mark Solomon, Joy Hollingsworth, Debora Juarez, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the Community Assisted Response and Engagement (CARE) department provide a report describing the following:

1. The status of the creation of a publicly accessible ongoing online dashboard, originally requested in 2024, providing information on Community Crisis Responder (CCR) teams. The dashboard shall include details of CCR dispatches, responses, resolutions, and other relevant outcome data, and shall be regularly updated;
2. Information describing the specific benefits that CARE CCR response provided; and,
3. Details of CARE's service integration and with partner agencies.

This report should be submitted to the Public Safety Committee and the Central Staff Director by April 1, 2026. The Council additionally requests that a follow-up update report on the above items be provided October 1, 2026.

Responsible Council Committee(s): Public Safety

DUE DATE: April 1, 2026

2026 COUNCIL BUDGET ACTION

V2

CBO-001-A

Errata Corrections to the Proposed Budget and CIP

SPONSORS

Budget Committee

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would correct errors in appropriations and revenues for the 2026 Proposed Budget. Also, this CBA would correct seven project pages in the 2026 - 2031 Proposed Capital Improvement Program (CIP). The City Budget Office (CBO) and Central Staff identified these errata after transmittal to the City Council. The net effect of these corrections would have no impact on budget balancing.

The corrections included in this CBA by department include:

Seattle Center (CEN)
Corrections to resource amounts for each year from 2026 - 2031 in the McCaw Hall Asset Preservation CIP (MC-SC-S0303) for Real Estate Excise Tax I (REET I), Miscellaneous Revenues, and Private Funding/Donations. See Attachment A.

Seattle Information Technology Department (ITD)
Corrections to 2029 resource amounts for the Data and Telephone Infrastructure CIP project (MC-IT-C3500). See Attachment B.

Seattle Department of Transportation (SDOT)
Changing the title of CIP project MC-TR-C155 from "Council District Fund" to "District Project Fund" on the CIP project page. See Attachment C

Seattle Public Utilities (SPU)
Corrections to several CIP project pages to complete information that was inadvertently omitted including project descriptions, locations, project numbers and the like. See Attachments D through G.

Attachments:

Attachment A: McCaw Hall Asset Preservation. Project Number: MC-SC-S0303
Attachment B: Data and Telephone Infrastructure. Project Number: MC-IT-C3500

2026 COUNCIL BUDGET ACTION

Attachment C: Council District Fund. Project Number: MC-TR-C155
Attachment D: Myrtle Reservoir Seismic. Project Number MC-SU-C1410
Attachment E: Maple Leaf Reservoir Seismic. Project Number MC-SU-C1411
Attachment F: South Park Stormwater Program. Project Number MC-SU-C3806A
Attachment G: Cybersecurity. Project Number MC-SU-C5408

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
CEN	McCaw Hall Capital Reserve	30010-BC-SC-S0303	2026		
ITD	Capital Improvement Projects	50410-BC-IT-C0700	2026		

2026 COUNCIL BUDGET ACTION

V1

CBO-002-A

Resources for balancing purposes; decrease $500,000 GF in OED for Business Climate Assessment; replace $550,000 GF with $550,000 Transportation Fund in SDOT

SPONSORS

Budget Chair

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$1,050,000	
Other Funds	$(550,000)	
Total Budget Balance Effect	$500,000	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would make the following adjustments to provide a total of $1,050,000 GF for balancing purposes:

(1) Decrease $500,000 GF (one-time) in the Office of Economic Development (OED), eliminating funding for a Business Climate Assessment. This action would make $500,000 GF available for other purposes.

(2) Replace $550,000 GF (one-time) with $550,000 Transportation Fund in the Seattle Department of Transportation (SDOT). This funding in the Transportation Fund reflects increased Commercial Parking Tax revenue in 2025 and 2026, reported as part of the October revenue forecast. This action would make $550,000 GF available for other purposes. The resulting change to SDOT's budget would still meet the 2024 Transportation Levy minimum requirement of $52,059,240 GF appropriations in SDOT.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Leadership and Administration	00100-BO-ED-ADMIN	2026		$(500,000)
SDOT	Maintenance Operations	00100-BO-TR-17005	2026		$(550,000)
SDOT	Maintenance Operations	13000-BO-TR-17005	2026		$550,000

2026 COUNCIL BUDGET ACTION

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

CBO-100S-A

Request that CBO and Council Central Staff develop a report that summarizes shared terms and concepts around sustainable budgeting and the calculations that define sustainable budget decisions

SPONSORS

Dan Strauss, Joy Hollingsworth, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that Central Staff and the City Budget Office (CBO) collaborate to create shared and easily understood definitions of the variables and factors that contribute to the structural budget deficit, to provide a clear 'road map' to fiscal sustainability. Such a road map would build on the Council's recent commitment to budget reform. As the City grappled with the fiscal disruptions and high levels of uncertainty from the Covid -19 pandemic, this work began in 2021 with RES 31954, the single-year budget resolution, which recognized during a time of great economic uncertainty that prior assumptions of rapid economic growth no longer applied, and that enhanced forward looking fiscal and economic projections would be needed to help guide the way to the City's 'new normal'.

The work continued in 2023 with the Fiscal Transparency Program (ORD 126962 and RES 32116), which built on and strengthened those initial financial planning and reporting requirements, by way of including long term impacts in fiscal notes, requiring publicly available assumptions in the GF financial plan and requiring more frequent updates to the plan as new information became available, and strengthening the City Budget Director's intra-year budget transfer authority to minimize year-end budget exceptions.

The work is anticipated to culminate in 2026 with the requirements in ORD 127259, the business and occupations tax restructure ordinance passed in August 2025, which mandate that, beginning with the fall 2026 budget process, the GF and JumpStart Fund (JSF) financial plans reflect balanced (revenues equal to or greater than expenditures) projections in future years.

The report requested by this SLI would be a compact guide of definitions and shared terms that builds on this prior work and incorporates the expectations of ORD 127259 by way of serving as a 'Readers Digest' of fiscal sustainability to help the City Council and Mayor clearly navigate the difficult trade-offs that will be necessary on path to sustainable GF and JSF budgets during the 2027- 2028 budget process. This work would naturally define the financial interrelationship between the GF and JSF in explaining sustainability challenges, and would cover factors like the role of underspend and other assumptions in out-year expenditure and revenue projections and the appropriate level of fiscal data necessary to explain complex concepts clearly to facilitate decision-making.

Responsible Council Committee(s): Finance, Native Communities & Tribal Governments

DUE DATE: May 15, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

CBO-110S-A

Request that CBO report on emergency response data for permanent supportive housing sites

SPONSORS

Sara Nelson, Mark Solomon, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the City Budget Office (CBO) report on emergency response data associated with Seattle's 61 Permanent Supportive Housing (PSH) sites.

The CBO Innovation and Performance Team should work with the Seattle Police Department (SPD), the Seattle Fire Department (SFD), and the Community Assisted Response and Engagement (CARE) Department to collect and collate 911-call data to produce an Emergency Response Impact Report for the year 2025. The Report should provide a monthly breakout of 911 calls for each PSH site, include information on the nature of 911 calls received from each PSH site, a breakout of calls from the site and its immediate vicinity; the time of day, day of the week, and other trend information; and should also indicate the type of response received from SPD, SFD, and/or CARE including the kind of unit (e.g., Aid Car or Medic One Unit), number of units and length of time spent responding. The Council also requests that the site-specific information for each PSH site be forwarded by the Office of Housing to the operating organization of that site.

Responsible Council Committee(s): Public Safety

DUE DATE: April 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

DEEL-001S-A

Request that DEEL report on Council priorities in the Implementation and Evaluation Plan

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Dan Strauss

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Department of Education and Early Learning (DEEL) incorporate Council priorities that have not already been incorporated in the list of items proposed to be included in the forthcoming Implementation and Evaluation (I&E) Plan for the Families, Education, Preschool, and Promise (FEPP) Levy. The SLI further requests that DEEL provide a thorough explanation of whether and to what extent these specific Council priorities are reflected in the I&E Plan, and how the department came to its decisions, including data analysis and community engagement conducted regarding Council priorities.

Background

Earlier this year, Council passed Ordinance 127238 (FEPP Levy Ordinance), which submitted a proposition to voters to renew and expand FEPP Levy investments, with a property tax levy generating approximately $1.3 billion over six years. The Ordinance outlines four broad categories of education support services to be funded: early childhood; K-12 student supports; K-12 health and safety; and college and career supports. The FEPP Levy Ordinance also requires that all Levy funds be spent in accordance with the terms of an I&E Plan, anticipated to be transmitted to Council in March 2026.

The 2026 Proposed Budget proposes appropriations using the assumptions and cost estimates contained in Attachment A to this SLI. These assumptions and cost estimates will serve as the basis for the I&E Plan development, and represent an initial proposal as to what will be included in the forthcoming I&E Plan. During the I&E Plan development, community and partner stakeholders will be asked to speak to strategies, programs and activities regarding the line items in Attachment A.

Council recognizes that, consistent with the FEPP Levy Ordinance Section 2.A, proceeds from the FEPP Levy will be prioritized to invest in Seattle's children, youth, and families to increase affordability of and equitable access to: childcare and preschool; academic, health, and safety supports for K-12 students, including expanded learning opportunities; comprehensive support services; and college and career pathways.

In addition to the items currently listed in the I&E Plan cost assumptions, Council requests that DEEL incorporate the following into the development of the I&E Plan:

Early Childhood Supports
- A feasibility study to explore universal citywide preschool; and
- A pilot program to subsidize preschool costs for working families in neighborhoods where Seattle

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

Preschool Program slots are not available.

K-12 Supports
- Safety investments that prioritize addressing the root causes of violence and nonpunitive approaches, including but not limited to restorative practices;
- Afterschool programming for at-risk youth; and
- Food assistance.

College and Career Supports
- Support for foster care youth transitioning to adulthood;
- Support for public sector careers, such as those with the Seattle Fire Department or Seattle Police Department; and
- Support for information technology careers that utilize in artificial intelligence (AI), coding, software engineering, and computer programming languages in high demand by major technology sector employers around the region.

These items listed above are not intended to be an exhaustive list of all Council priorities for the FEPP Levy, and the department should articulate how the priorities identified above fit within the context of other priorities expressed by stakeholders during the course of the I&E Plan development.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: March 16, 2026

Attachment A

DEEL 2026 Proposed Budget and FEPP Summary

Investment	Program	Activity	Dept	2025 Adopted Budget (All Funds - Less Grants)	2026 Proposed Budget (Less Grants)[1]	Estimated FEPP Year 1 (26-27 SY)	Estimated FEPP 6-Year Total	Est. # Served 26-27 SY[2]	Notes/Comments
Early Childhood	Childcare	Childcare Assistance Program	DEEL	$5,506,913	$9,993,799	$15,786,679	$91,258,381	1,400	
		Childcare Health Consultation	DEEL	$1,043,436	$1,840,452	$1,243,436	$8,043,054	150	Sites. See also Childcare Health Consultation under SPP
		Homeless Childcare Subsidies	DEEL	$400,000	$449,994	$499,988	$3,234,126	250	Monthly Vouchers
		Program Labor	DEEL	$3,251,817	$2,670,459	$3,416,327	$18,467,782	N/A	
	Childcare Workers	Childcare Worker Supports	DEEL	$0	$2,750,000	$2,750,000	$18,471,452	5,000	
	Prenatal-to-3	Developmental Bridge	DEEL	$523,400	$614,844	$614,844	$3,977,063	150	
		Nurse Family Partnership	DEEL	$2,735,504	$2,902,096	$2,902,096	$18,771,946	400	
		PN-3 Community Grants	DEEL	$1,500,000	$0				SBT-funded, never FEPP; 2025 budget funds grants through 2027
		ParentChild+	DEEL	$1,527,805	$1,475,326	$1,475,326	$9,543,013	230	
	Seattle Preschool Program (SPP)	Childcare Health Consultation	DEEL	$2,029,513	$1,505,298	$2,103,489	$14,763,281	110	Sites. See also Childcare Health Consultation under Childcare
		Program Labor	DEEL	$7,687,613	$8,834,535	$8,395,067	$56,388,752	N/A	
		Classrooms and Supports	DEEL	$43,373,133	$50,055,949	$54,600,661	$382,008,016	2,600	Includes all program models (incl. summer and extended day)
		SPP Dual Language	DEEL	$220,475	$276,838	$336,789	$3,959,304	486	Included in 2,600 served
		SPP Evaluation	DEEL	$1,236,277	$629,406				
		SPP Quality Teaching	DEEL	$3,638,034	$2,559,560	$2,320,983	$15,013,068	160	Classrooms
	Reserve	Cost and Risk Reserve	DEEL		$1,002,237	$2,004,475	$14,345,287	N/A	
Early Childhood Total				**$74,673,919**	**$87,560,793**	**$98,450,160**	**$658,244,525**		
	Health Centers	Health Centers & Expansion	DEEL	$9,603,480	$9,891,585	$10,037,765	$83,716,716	17,750	
		Labor & Evaluation for Mental Health	DEEL	$380,000	$420,000	$630,934	$2,985,832	N/A	
		Mental Health Staffing Supports	DEEL	$5,200,000	$5,900,000	$8,863,119	$41,125,237	2,200	

Attachment A

DEEL 2026 Proposed Budget and FEPP Summary

Investment	Program	Activity	Dept	2025 Adopted Budget (All Funds - Less Grants)	2026 Proposed Budget (Less Grants)[1]	Estimated FEPP Year 1 (26-27 SY)	Estimated FEPP 6-Year Total	Est. # Served 26-27 SY[2]	Notes/Comments
K-12 Health & Safety	Mental Health	In-Person: Community Hub	DEEL	$2,400,000	$2,400,000	$3,605,337	$16,729,021	TBD	Summer/Fall 2025 pilot in progress
		Universal Screening	DEEL	$1,500,000	$1,500,000	$2,253,335	$10,455,950	3,600	
		Reach Out - Awareness & Outreach	DEEL	$560,000	$528,121	$841,245	$3,903,055	N/A	
		Telehealth	DEEL	$3,860,000	$3,620,000	$5,342,272	$24,788,266	4,580	
	Safety	HSD School Safety	HSD	$4,250,000	$2,338,704	$4,677,408	$30,339,827	HSD	See also HSD School Safety under K-12 Youth Supports
		School Safety in or around schools	DEEL		$1,213,273	$2,426,545	$16,298,841	Pending I&E Plan	
	Reserve	Cost and Risk Reserve	DEEL		$384,520	$769,040	$4,751,510	N/A	
K-12 Health and Safety Total				**$27,753,480**	**$28,196,203**	**$39,447,000**	**$235,094,255**		

Attachment A

DEEL 2026 Proposed Budget and FEPP Summary

Investment	Program	Activity	Dept	2025 Adopted Budget (All Funds - Less Grants)	2026 Proposed Budget (Less Grants)[1]	Estimated FEPP Year 1 (26-27 SY)	Estimated FEPP 6-Year Total	Est. # Served 26-27 SY[2]	Notes/Comments
K-12 Youth Supports	Expand. Learning Opp	Expanded Learning Opportunities	DEEL	$29,013,962	$31,850,291	$31,483,107	$204,452,993	19,000	
		Educator Pathways	DEEL	$1,101,886	$405,893				
	HSD Programs	Afterschool & Summer Meals	HSD	$99,119	$102,185	$102,185	$659,908	HSD	
		Funding for Community Based Organizations (CBOs)	HSD	$1,121,656	$1,156,346	$1,156,346	$7,467,654	HSD	
		Supporting Youth for Success	HSD	$3,723,569	$4,228,945	$4,228,946	$26,354,037	HSD	2026 budget includes $208K for contract inflation
		HSD School Safety[2]	HSD		$1,911,297	$1,911,297	$1,911,297	HSD	See also HSD School Safety under K-12 Health & Safety
		Behavioral Health Services	HSD	$1,913,503	$1,384,636	$1,384,636	$12,151,491	HSD	
	Parks Programs	Community Learning Centers	SPR	$690,000	$721,000	$721,000	$4,665,000	Parks	
		Environmental Learning for Youth	SPR		$1,090,000	$1,090,000	$6,718,000	Parks	includes $679K/year Council add
		Red Barn Ranch Outdoor Nature Program	SPR	$600,000	$600,000	$600,000	$3,883,000	Parks	
	Reserve	Cost and Risk Reserve	DEEL		$821,226	$1,355,881	$7,371,823	Pending I&E Plan	
K-12 Youth Supports Total				**$38,263,695**	**$44,271,819**	**$44,033,398**	**$275,635,203**		

Attachment A

DEEL 2026 Proposed Budget and FEPP Summary

Investment	Program	Activity	Dept	2025 Adopted Budget (All Funds - Less Grants)	2026 Proposed Budget (Less Grants)[1]	Estimated FEPP Year 1 (26-27 SY)	Estimated FEPP 6-Year Total	Est. # Served 26-27 SY[2]	Notes/Comments
College & Career	Seattle Promise	Path to Trades	DEEL		$924,976	$1,849,952	$14,000,000	Pending I&E Plan	
		Path to UW	DEEL		$167,503	$335,006	$2,198,917	105	
		Program Labor	DEEL	$780,129	$872,013	$851,920	$5,722,259	N/A	
		Core Components	DEEL	$2,753,644	$4,847,152	$4,782,265	$30,933,649	1,475	includes recipients of tuiton and equity scholarships
		Equity Scholarships	DEEL	$1,107,175	$1,423,626	$872,239	$5,641,997		
		Student Tuition	DEEL	$1,844,046	$3,169,370	$3,049,272	$19,723,941		
	SYEP	Internships	DEEL		$409,000	$409,000	$2,645,580	105	
	Reserve	Cost and Risk Reserve	DEEL		$116,138	$232,277	$1,572,605	N/A	
College & Career Total				**$6,484,994**	**$11,929,779**	**$12,381,931**	**$82,438,948**		
Leadership & Admin	Central Rates	Central Rates	DEEL	$2,403,814	$2,569,361	$2,704,210	$19,343,997	N/A	
	Evaluation	Evaluation	DEEL	$210,000	$754,980	$1,189,961	$7,697,153	N/A	
	Admin Costs	DEEL Administrative Costs	DEEL	$280,426	$424,001	$291,600	$1,886,187	N/A	
	Staff Labor	Program Labor	DEEL	$6,315,159	$7,533,635	$7,134,655	$47,922,703	N/A	
	Reserve	Cost and Risk Reserve	DEEL		$137,988	$237,509	$1,990,076	N/A	
Leadership & Administration Total				**$9,209,399**	**$11,419,965**	**$11,557,935**	**$78,840,116**		
Grand Total (w/Parks and HSD)				**$156,385,486**	**$183,378,558**	**$205,870,424**	**$1,330,253,047**		
Grand Total (DEEL Only)				**$143,987,639**	**$169,845,445**	**$189,998,606**	**$1,236,102,833**		

Notes

1. The 2026 Proposed includes a mixture of SY and CY investments; SY investments receive only 6 months of funding wheres CY investments receive 12 months.
2. Some students are counted in more than one category when receiving multiple services.
3. Due to a technical error, HSD School Safety is budgeted in both Health and Safety and Youth Supports in order to stay with in the limits of the Fiscal Note.

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V3

DEEL-002S-A

Request that DEEL develop and report on specific, measurable data and outcomes for programs as part of the Implementation and Evaluation Plan

SPONSORS

Maritza Rivera, Rob Saka, Joy Hollingsworth, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request the Department of Education and Early Learning (DEEL) to develop specific, measurable data and outcomes for programs as part of the Families, Education, Preschool, and Promise (FEPP) Levy Implementation and Evaluation (I&E) Plan. These include:

1. Data on childcare and preschool programs.
2. Expanded data and outcomes within the K-12 academic programs, school-based health centers, and mental health supports.
3. Data on the Seattle Promise Program – including, but not limited to, participation and graduation rates, and including Path to UW and Path to Trades.

The Council also requests quarterly reports regarding activities and outcomes related to FEPP investments to the Chair of the Council Committee overseeing DEEL.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: March 2, 2026

2026 COUNCIL BUDGET ACTION

V1

DEEL-003-A

Proviso $167,000 in DEEL for childcare navigation and support for unhoused children and their families

SPONSORS

Maritza Rivera, Joy Hollingsworth, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $167,000 in the Department of Education and Early Learning (DEEL) for childcare navigation and support for unhoused children and their families accessing childcare. This support for unhoused children and their families should include but not be limited to: identifying childcare programs, completing childcare applications, subsidy form assistance, play groups for sibling caregivers, and support for family events and strategic service planning. This funding is intended to be provided to an organization that has experience providing such services, such as the Allen Family Center or Mary's Place.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Seattle Department of Education and Early Learning, $167,000 is appropriated solely for childcare navigation services and support for unhoused children and their families accessing childcare, and may be spent for no other purpose."

ATTACHMENT: No

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

DON-002S-A

Request that DON study and report on establishing a Black Advisory Council

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request that DON study and report to Council on the budgetary and legislative actions necessary to establish a Black Advisory Council. DON should consult with community organizations and leaders throughout the study. The study should support recommendations on matters including: purpose, membership, terms, appointment, compensation, and staffing. The history of the establishment of the Indigenous Advisory Council in 2021 may be informative to this study.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: June 1, 2026

2026 COUNCIL BUDGET ACTION

V2

DON-003-A

Increase DON by $5,000 GF in the Neighborhood Matching Fund to support annual Halloween events for children

SPONSORS

Joy Hollingsworth, Rob Saka, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(5,000)	
Total Budget Balance Effect	$(5,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Department of Neighborhoods' (DON) Neighborhood Matching Fund by $5,000 GF (one-time) to support annual Halloween events for children that happen in communities, such as Pridefest's Hilloween.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
DON	Community Grants	00100-BO-DN-I3400	2026		$5,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

DON-004S-A

Request that DON inventory Black and African American Historic Buildings and Cultural Places

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request that Department of Neighborhoods (DON) inventory the historical Black and African American buildings and cultural places in the Black and African American community and deliver the inventory to Council by June 1, 2026. It is Council's intent that DON rely on community knowledge and resources that preserve the history and cultural meaning of the buildings and places to enrich the inventory. DON should consult with the Landmarks Preservation Board, the Review Committees of Seattle's Historic Districts, and leverage existing information sources including: the Landmarks List, the Landmarks Map, the Historic Resources Survey Database, and the materials from nomination and designation of Seattle Landmarks. The inventory should include for each building or place a description of its current physical condition and recommendations for renovation and restoration.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: June 1, 2026

2026 COUNCIL BUDGET ACTION

V2

DON-005-A

Increase DON by $50,000 GF to support Seattle Renters' Commission

SPONSORS

Debora Juarez, Rob Saka, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(50,000)	
Total Budget Balance Effect	$(50,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Department of Neighborhoods (DON) by $50,000 GF (one-time) to support the Seattle Renters' Commission including the creation of a strategic work plan to move priorities forward.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
DON	Community Building	00100-BO-DN-I3300	2026		$50,000

2026 COUNCIL BUDGET ACTION

V1

DON-009-B

Increase DON by $162,000 GF and 1.0 FTE for community engagement and outreach

SPONSORS

Debora Juarez, Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(162,300)	
Total Budget Balance Effect	$(162,300)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Department of Neighborhoods (DON) by $162,000 GF and 1.0 FTE Planning and Development Specialist II for a Community Engagement Coordinator (CEC) position to serve in the north end of Seattle.

DON reports that The City of Seattle currently has four CECs covering different areas of the city based on geography – North, Central, Southeast, and West Seattle/South Park. They serve as liaisons between community members, community organizations, businesses, and the City of Seattle to ensure resources are made available and feedback is solicited and gathered. This CBA would increase the total number of CECs in DON to five and increase the number of CECs covering Council Districts north of the Ship Canal from one to two.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
DON	Community Building	00100-BO-DN-I3300	2026		$162,300

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
DON	00100-BO-DN-I3300	2026	Planning and Development Specialist II	1	1.0

2026 COUNCIL BUDGET ACTION

V2

DON-010-A

Increase DON by $100,000 GF for One Seattle Day of Service

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Department of Neighborhoods (DON) by $100,000 GF to support the One Seattle Day of Service. The 2026 Proposed Budget would transfer responsibilities for the One Seattle Day of Service from the Department of Finance and Administrative Services (FAS) to DON along with appropriations of $250,000 GF. This CBA would increase that appropriation to a total of $350,000.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
DON	Community Building	00100-BO-DN-I3300	2026		$100,000

2026 COUNCIL BUDGET ACTION

V2

DON-011-A

Increase DON by $100,000 GF for Local Government 101 education and awareness

SPONSORS

Maritza Rivera, Rob Saka, Joy Hollingsworth, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Department of Neighborhoods' (DON) Neighborhood Matching Fund by $100,000 GF for the Small Sparks program to support education and awareness matching grants, “local government 101,” with the goal of engaging and informing constituents about the roles of local government branches, city departments and how the government works in general. The grants would support community councils, neighborhood, and other constituent groups in their efforts toward educating and informing residents

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
DON	Community Grants	00100-BO-DN-I3400	2026		$100,000

2026 COUNCIL BUDGET ACTION

V2

FAS-001-A

Increase FAS by $70,000 GF to install micromobility charging stations at Seattle City Hall

SPONSORS

Rob Saka, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(70,000)	
Total Budget Balance Effect	$(70,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations in the Department of Finance and Administrative Services (FAS) by $70,000 GF (one-time) to support the installation of electric bicycle and electric wheelchair charging stations at Seattle City Hall. This CBA provides one-time funding to FAS to install electric bicycle and additional electric wheelchair charging stations at Seattle City Hall. The funding will support an assessment of feasibility, costs, and logistical requirements necessary to implement the installations. As part of the City's Americans With Disabilities Act (ADA) Title II program, FAS currently provides public access to electric wheelchair charging stations, including two at Seattle City Hall, two at Seattle Municipal Tower, and one mobile unit.

This proposed investment aligns with the City's goals to:
- Promote sustainable transportation by supporting the use of electric bicycles among employees and visitors.
- Improve accessibility and mobility for individuals who use electric wheelchairs or other mobility devices.
- Enhance City Hall's infrastructure to better serve a diverse and inclusive public.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FAS	Citywide Operational Services	00100-BO-FA-0001	2026		$70,000

2026 COUNCIL BUDGET ACTION

V1

FAS-002-A

Increase FAS by $250,000 GF to support WMBE stabilization and technical assistance

SPONSORS

Sara Nelson, Rob Saka, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Department of Finance and Administrative Services (FAS) by $250,000 GF (one-time) to provide stabilization and technical assistance services to Women and Minority-Owned Businesses (WMBEs) at risk of displacement due to recent federal changes to the Disadvantaged Business Enterprise (DBE) and Airport Concessions DBE (ACDBE) programs. The funding will be directed to a qualified community-based organization, such as Tabor100, with demonstrated experience supporting WMBEs in navigating public contracting and certification processes.

The Trump administration recently implemented significant changes to the Disadvantaged Business Enterprise (DBE) and Airport Concessions DBE (ACDBE) programs that directly affect how businesses qualify for federal contracting opportunities. These changes shift the programs away from race- and gender-based presumptions of disadvantage, moving instead to a race-neutral, individualized standard. The U.S. Department of Transportation (DOT) recently issued an Interim Final Rule that:
- Removes the automatic presumption that individuals from certain racial or gender groups are socially and economically disadvantaged.
- Requires all applicants, regardless of race or gender, to individually prove their disadvantage through a detailed personal narrative and financial documentation
- Mandates reevaluation of all currently certified DBEs, potentially leading to decertification if firms cannot meet the new individualized criteria.
- Follows broader federal actions to roll back Diversity, Equity, and Inclusion (DEI) programs, including executive orders directing agencies to pause or terminate race- and gender-conscious contracting and grant initiatives.

These changes may impose increased administrative burden on small and under-resourced firms, which may lack the capacity to navigate the new requirements. This funding would provide application and technical assistance to help WMBEs navigate the new federal requirements, maintain certification, and remain competitive for public contracts—ultimately serving as a stabilization strategy to prevent business loss and displacement.

2026 COUNCIL BUDGET ACTION

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FAS	Public Services	00100-BO-FA-0005	2026		$250,000

2026 COUNCIL BUDGET ACTION

V1

FG-002-A

Increase FG by $200,000 for Historic Benson Trolley preservation & relocation

SPONSORS

Dan Strauss, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(200,000)	
Total Budget Balance Effect	$(200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to Finance General (FG) by $200,000 to support preservation of the George Benson Waterfront Streetcar trolleys. These historic trolleys were previously operated on the Waterfront Streetcar Line and are stored in Anacortes and cared for by the nonprofit Friends of the Benson Trolleys. The storage agreement is ending and without City support, the trolleys may be sold out of state. The funding would go towards planning, relocation, and the preservation efforts of maintaining the trolleys in Seattle.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	00100-BO-FG-2QD00	2026		$200,000

2026 COUNCIL BUDGET ACTION

V1

FG-003-B

Increase FG by $900,000 GF for preservation of sites related to the history of the Seattle Chapter of the Black Panther Party

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(900,000)	
Total Budget Balance Effect	$(900,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Finance General (FG) by $900,000 GF (one-time) for projects to preserve historic properties related to the history of the Black Panther Party Seattle Chapter, including administrative costs related to such projects, such as the Seattle Black Panther Legacy Group's project to secure and restore the Dixon Family Home as both a heritage site and a community gallery. Funding will be provided in exchange for appropriate public benefits.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	00100-BO-FG-2QD00	2026		$900,000

2026 COUNCIL BUDGET ACTION

V1

FG-005-A

Increase FG by $500,000 GF for repairs and renovations to inclusive, neighborhood gathering places

SPONSORS

Rob Saka, Mark Solomon, Debora Juarez, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase appropriations to Finance General by $500,000 GF (one-time) to support construction and renovation of buildings and structures serving diverse communities that provide inclusive, neighborhood gathering places such as the Highland Park Improvement Club. The Council anticipates receiving public benefits in return for this funding such as hosting neighborhood meetings, arts and cultural events, emergency preparedness activities, food distribution sites and mutual aid efforts.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	00100-BO-FG-2QD00	2026		$500,000

2026 COUNCIL BUDGET ACTION

V2

FG-006-A

Increase FG by $675,000 ATSC Fund and impose a proviso

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(675,000)	
Total Budget Balance Effect	$(675,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Finance General (FG) by $675,000 Automated Traffic Safety Camera (ATSC) Fund for traffic camera citation enforcement activities and impose a proviso. Funds appropriated by this CBA are intended for potential use by the City Attorney's Office and/or the Seattle Municipal Court for staffing and operational costs associated with anticipated increases to automated traffic camera citation enforcement activities.

This Council Budget Action would impose the following proviso:
"Of the appropriation in the 2026 budget for Finance General, $675,000 is appropriated solely for traffic camera citation enforcement activities and may be spent for no other purpose. Furthermore, none of the money so appropriated may be spent until authorized by future ordinance. Council anticipates that such authority will be granted if the need for additional traffic camera enforcement resources is demonstrated by increased citations exceeding current enforcement and administration capacity."

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	18500-BO-FG-2QD00	2026		$675,000

2026 COUNCIL BUDGET ACTION

V1

FG-007-A

Increase FG by $1.35 million GF to support future Council directed community investments

SPONSORS

Joy Hollingsworth, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(1,350,000)	
Other Funds	$0	
Total Budget Balance Effect	$(1,350,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Finance General (FG) by $1.35 million GF (one-time) to support programs and projects that will be identified through a future Council Ordinance. The funds will be temporarily appropriated to FG and transferred to a new, stand-alone City fund named the Central District and Southeast Seattle Reinvestment Fund upon enactment of companion legislation currently under development. This legislation is anticipated to be reviewed by the Select Budget Committee during final budget deliberations. Appropriations from the new fund to specific programs and projects will be authorized through a future ordinance, following the Council's development of appropriate policy frameworks and distribution mechanisms.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Appropriation to Special Funds	00100-BO-FG-2QA00	2026		$1,350,000
FG	General Purpose	00102-BO-FG-2QD00	2026		$1,350,000
FG	Finance General - Revenue	00102-BR-FG-REVENUE	2026	$1,350,000	

2026 COUNCIL BUDGET ACTION

V2

FG-100-A

Increase FG by $4.7 million GF for transfer to Revenue Stabilization Fund

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(4,741,570)	
Total Budget Balance Effect	$(4,741,570)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to Finance General by $4.7 million GF to increase the transfer to the Revenue Stabilization Fund (RSF) to a level equal to 0.5 percent of 2026 Proposed GF tax revenues. Seattle Municipal Code requires a deposit from the GF to the RSF equal to 0.5 percent of forecast GF tax revenues, up to a total maximum fund balance of 5 percent of total tax revenues.

The 2026 Proposed GF Budget included revenues from two new taxes, including $81 million from a proposed business and occupation tax increase and $39 million from a proposed public safety sales tax increase. These taxes increased the RSF maximum fund balance requirement, and the calculation of the annual required transfer; however, the RSF transfer in the 2026 Proposed Budget did not account for the impact of these new taxes. This CBA would increase the budgeted transfer to the RSF to account for the addition of these new taxes, as well as the impact of the October revenue forecast update, in the 2026 Proposed GF Budget.

With this transfer the balance of the RSF will increase to $76 million in the 2026 Proposed Budget, which represents 98 percent of the maximum fund balance.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Appropriation to Special Funds	00100-BO-FG-2QA00	2026		$4,741,570

2026 COUNCIL BUDGET ACTION

V1

FG-101-B

Increase FG by $1.06 million GF (one-time) for a Federal Response Reserve, decrease OED by $1 million GF (one-time) for Stabilize, Activate, and Invest Locally (SAIL) Fund

SPONSORS

Dan Strauss, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(60,000)	
Total Budget Balance Effect	$(60,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Finance General (FG) by $1.06 million GF (one-time) to create a Federal Response Reserve. This reserve would be available to further mitigate the impact of federal funding reductions or federal policy changes on City and community-provided programs, beyond what is already funded through the proposed business and occupations tax restructuring and other proposed 2026 spending.

This CBA would also decrease appropriations to Office of Economic Development (OED) by $1 million GF (one-time) for the creation of a Stabilize, Activate, and Invest Locally (SAIL) Fund. The 2026 Proposed Budget includes $4 million GF (one-time) for the SAIL Fund, a new investment in short and long-term strategies to address cleanliness, safety, and economic realization at specific neighborhoods, initially focusing on Little Saigon and possibly Lake City. The place-based approach contemplates use of law enforcement, increased street cleaning, and funding to support physical environment changes to prevent crime and support activation.

The remaining $60,000 of increase appropriations is backed by existing fund balance.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	00100-BO-FG-2QD00	2026		$1,060,000
OED	Business Services	00100-BO-ED-X1D00	2026		$(1,000,000)

2026 COUNCIL BUDGET ACTION

V1

FG-901-A

Recognize October revenue forecast

SPONSORS

Budget Committee

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$12,250,540	
Other Funds	$5,576,122	
Total Budget Balance Effect	$17,826,662	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) recognizes the impacts to the General Fund (GF) and other non-transportation funds from the Office of Economic and Revenue Forecasts (Forecast Office)/City Budget Office (CBO) October 2025 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 2026 impacts from the October revenue forecast update are listed below by fund:

• General Fund (00100): This change increases GF revenues by $12.3 million in 2026 due to increases in property tax, retail sales tax, business and occupation tax, and private utility taxes.

• Sweetened Beverage Tax Fund (00155): This change increases Sweetened Beverage Tax Fund revenues by $0.2 million in 2026 due to increases in sweetened beverage tax revenues.

• JumpStart Fund (14500): This change increases JumpStart Fund revenues by $7 million in 2026 due to increases in payroll expense tax revenues and interest earnings.

• Real Estate Excise Tax I and II Funds (30010/30020): This change decreases combined Real Estate Excise Tax Fund I/II revenues by $1.1 million in 2026 due to projected decreases in taxable property sales.

• Short Term Rental Tax Fund (12200): This change decreases Short Term Rental Tax Fund revenues by $0.4 million in 2026 due to decreases in short term rental tax revenues.

ATTACHMENT: No

TRANSACTIONS - ONGOING

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Finance General - Revenue	00100-BR-FG-REVENUE	2026	$12,250,540	
FG	Finance General - Revenue	00155-BR-FG-REVENUE	2026	$172,346	
FG	Finance General - Revenue	12200-BR-FG-REVENUE	2026	$(418,407)	
FG	Finance General - Revenue	14500-BR-FG-REVENUE	2026	$6,953,421	
FG	Finance General - Revenue	30010-BR-FG-REVENUE	2026	$(565,619)	
FG	Finance General - Revenue	30020-BR-FG-REVENUE	2026	$(565,619)	

2026 COUNCIL BUDGET ACTION

V1

FG-902-B

Increase FG by $11.3 million JumpStart Fund (one-time) to transfer unrestricted fund balances

SPONSORS

Budget Chair

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$11,345,209	
Other Funds	$(11,345,209)	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase Finance General (FG) by $11.3 m JumpStart Fund, to transfer unreserved balances to the GF. The JumpStart Fund (JSF) balance was increased as a result of higher interest and payroll expense tax revenue projections in the October forecast, and JSF resources can be used to support GF programs consistent with ORD 127155. This transfer would increase the JSF revenue backfill amount to the GF to $200 million in the 2026 Budget.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Finance General - Revenue	00100-BR-FG-REVENUE	2026	$11,345,209	
FG	Appropriation to Special Funds	14500-BO-FG-2QA00	2026		$11,345,209

2026 COUNCIL BUDGET ACTION

V2

HSD-040-A

Increase HSD by $75,000 GF for the Program to Encourage Active and Rewarding Lives (PEARLS) for adults over 55 years of age and older and who served in the military

SPONSORS

Rob Saka, Mark Solomon, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(75,000)	
Total Budget Balance Effect	$(75,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $75,000 GF for the Program to Encourage Active and Rewarding Lives (PEARLS). This program serves adults over 55 years of age and older living in King County including those who served in the military and their spouses and spouse survivors, who may have mental health challenges. PEARLS provides counseling that may be provided in addition to other veteran and non-veteran services. This additional funding would target the provision of services to those who served in the military who live in Seattle and face barriers to accessing services.

The Mayor's 2026 Proposed Budget includes $50,000 of GF for this program. It will also receive $400,000 in funding from King County's Veteran, Seniors, & Humans Services Levy (VSHSL) in 2026.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Healthy Aging	00100-BO-HS-H6000	2026		$75,000

2026 COUNCIL BUDGET ACTION

V2

HSD-041-A

Increase HSD by $75,000 GF to support services for foster care youth and foster parents

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Debora Juarez, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(75,000)	
Total Budget Balance Effect	$(75,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $75,000 GF in ongoing funding to support services for foster care youth and foster parents. These services could include: peer counseling and services to assist youth transitioning out of foster care; and food and programs that strengthen families that are subject to federal funding reductions.

Council has identified the organization United Indians of All Tribes (UIAT) 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. The 2026 Proposed Budget includes $44,000 for UIAT. UIAT recruits Native foster parents, helps current Native foster families maintain their licenses, and offers ongoing support through monthly trainings, cultural family nights, and community events that strengthen cultural ties.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Preparing Youth for Success	00100-BO-HS-H2000	2026		$75,000

2026 COUNCIL BUDGET ACTION

V2

HSD-042-A

Increase HSD by $350,000 GF for historic building repairs and improvements to the behavioral health space at the Monterey Lofts building

SPONSORS

Debora Juarez, Rob Saka, Mark Solomon, Joy Hollingsworth, Dan Strauss, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(350,000)	
Total Budget Balance Effect	$(350,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $350,000 GF (one-time) to fund historic building repairs (including roof and boiler) and improvements to the behavioral health space at the Monterey Lofts building owned and operated by Chief Seattle Club. Council has identified the organization Chief Seattle Club 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$350,000

2026 COUNCIL BUDGET ACTION

V1

HSD-043-A

Increase HSD by $150,000 GF (one-time) for roof replacement at the Greenwood Senior Center owned and operated by the Phinney Neighborhood Association

SPONSORS

Dan Strauss, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(150,000)	
Total Budget Balance Effect	$(150,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $150,000 GF (one-time) to fund the roof replacement at the Greenwood Senior Center owned and operated by the Phinney Neighborhood Association. The roof is failing and needs to be replaced. The Greenwood Senior Center has served seniors since 1977. It offers services including: Medicare counseling, daily lunch program, financial services, support groups, and social connection programs.

Council has identified the Phinney Neighborhood Association 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$150,000

2026 COUNCIL BUDGET ACTION

V1

HSD-044-A

Increase HSD by $75,000 GF for the relocation of Villa Comunitaria's childcare center

SPONSORS

Rob Saka, Mark Solomon, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(75,000)	
Total Budget Balance Effect	$(75,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $75,000 GF (one-time) to support the relocation of Villa Comunitaria's childcare center. Villa Comunitaria's current childcare center is located at South Seattle Community College. The college is selling the property in 2027 and the childcare center needs to find a new location before 2027. City funds will be used to identify a new location for the childcare center and for lease payments and capital improvements. Council has identified the organization Villa Comunitaria 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$75,000

2026 COUNCIL BUDGET ACTION

V2

HSD-046-A

Increase HSD by $125,000 GF to support strategic planning for health services for African American Elders

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(125,000)	
Total Budget Balance Effect	$(125,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $125,000 GF (one-time) to support strategic planning for health services for African American Elders. This funding would support: community engagement regarding the design of care and services for African American Elders, and the development of specific programs for this population. The Tubman Center for Health & Freedom a black and indigenous community-led health justice organization based in South Seattle that is building a new model of care by and for this community would conduct this strategic planning effort. The Council has identified the organization Tubman Center for Health and Freedom 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

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Healthy Aging	00100-BO-HS-H6000	2026		$125,000

2026 COUNCIL BUDGET ACTION

V1

HSD-047-B

Increase HSD by $250,000 GF to expand services at city-funded senior centers

SPONSORS

Rob Saka, Dan Strauss, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF (one-time) to expand services at city-funded senior centers. Demand for aging services is growing. Senior centers provide programs that support this population including nutritious meals, health and wellness programs, case management and resource navigation, and social engagement and community building activities. The 2026 Proposed Budget includes $2.8 million to support city-funded senior centers. The additional funding included in this CBA would be distributed to all of the city-funded senior centers.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Healthy Aging	00100-BO-HS-H6000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V1

HSD-048-B

Increase HSD by $250,000 GF to support services and programs for black and LGBTQ+ communities

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF (one-time) to support services and programs for black and LGBTQ+ communities. The services to be funded include: health, wellness, and gender-affirming care services; community outreach and education; and community empowerment activities. These services would be provided by the Lavender Rights Project that serves black and LGBTQ+ individuals. Council has identified the Lavender Rights Project 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

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$250,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

HSD-049S-A

Request that HSD in collaboration with the Innovation and Performance team and the OH provide an inventory of human services and affordable housing in the city

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request the Human Services Department, in collaboration with the Innovation and Performance Team in the City Budget Office, and the Office of Housing (OH) to prepare an inventory of city-funded human services and affordable housing by geographic location in the city and to submit this inventory to the City Council. This inventory shall include a map that displays the location of the services and housing. City-funded human services to be covered by the inventory include, but are not limited to: public health, homeless services, drug treatment, food and food bank providers, youth programs, harm reduction programs, and hygiene centers. City-funded affordable housing projects to be covered by the inventory are those projects that receive city capital and/or operations funding.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: July 1, 2026

2026 COUNCIL BUDGET ACTION

V2

HSD-050-A

Increase HSD by $2.2 million GF for Seattle Indian Health Board's Thunderbird Treatment Center

SPONSORS

Debora Juarez, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(2,200,000)	
Total Budget Balance Effect	$(2,200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $2.2 million GF (one-time) for the Seattle Indian Health Board's Thunderbird Treatment Center project. The 2026 Proposed Budget allocates $1,800,000 for the Seattle Indian Health Board's Thunderbird Treatment Center as one-time funding.

The Thunderbird Treatment Center will offer expanded behavioral health services for those struggling with substance use disorders, with capacity for 92 beds for residential treatment as well as 15 dedicated beds for pregnant and parenting adults. Seattle Indian Health Board has purchased a new building and started renovation; the additional funding provided under this CBA would support renovations and construction for reopening in 2026. Total cost to complete the project is $45,436,262, and funding sources include capital campaign funds as well as federal, state, and private funds.

Previously, the City Council added $200,000 in one-time General Fund dollars to HSD's 2022 budget to help fund a survey to inform the design of the Thunderbird Treatment Center, and there was $800,000 in one-time funded included in HSD's 2023 budget which is included as carry forward in the 2026 Proposed Budget.

Council has identified the organization Seattle Indian Health Board 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$2,200,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

HSD-051-B

Increase HSD by $250,000 GF to fund food bank delivery service to the low income and affordable housing at Magnuson Park

SPONSORS

Maritza Rivera, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF (one-time) for the purpose of adding an additional day of food delivery service for the low income and affordable housing at Magnuson Park.

HSD partners with local organizations to increase city-wide food access including funding food banks. Food bank funding supports food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery.

The 2026 Proposed Budget includes a one-time appropriation of $3 million for food banks, bringing the total funding for food banks in the 2026 Proposed Budget to $6.5 million. This CBA would increase that by $250,000 for the purpose of providing additional food delivery service for low income and affordable housing at Magnuson Park. Council has identified two potential food banks to provide this service, Wallingford and University District Food Banks, and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V2

HSD-052-A

Increase HSD by $1.25 GF million to expand the ORCA POD program

SPONSORS

Maritza Rivera, Joy Hollingsworth, Dan Strauss, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(1,250,000)	
Total Budget Balance Effect	$(1,250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $1.25 million GF for expansion of the ORCA Patient Outreach Division (POD) program.

The 2026 Proposed Budget includes funding for the ORCA Center, which is part of DESC's Downtown Behavioral Health Clinic. The Center offers a safe space for people to recover after an overdose and/or art medications for opioid use disorder (MOUD). The 2026 Proposed Budget also includes ongoing funding for the ORCA POD, an outreach team that meets people on the street or wherever they are to start MOUD and provide follow-up care.

The intent of this CBA is to extend the geographical reach of the ORCA POD program into the neighborhoods beyond Downtown, such as the University District, Ballard, and Capitol Hill.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Public Health	00100-BO-HS-H7000	2026		$1,250,000

2026 COUNCIL BUDGET ACTION

V2

HSD-053-A

Increase HSD by $125,000 GF to resource Ballard Food Bank

SPONSORS

Dan Strauss, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(125,000)	
Total Budget Balance Effect	$(125,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $125,000 GF for expanded offerings at the Ballard Food Bank.

HSD partners with local organizations to increase city-wide food access including funding food banks. Food bank funding supports food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery. The proposed budget includes an increase of $3 million for food banks, bringing the total funding in HSD for food banks to $6.5 million.

The 2026 Proposed Budget includes $211,000 for the Ballard Food Bank. This Council Budget Amendment (CBA) would increase that by $125,000 for the purpose of hiring a social worker to assist clients at the food bank access housing and healthcare. Council has identified the organization Ballard Food Bank 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.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$125,000

2026 COUNCIL BUDGET ACTION

V2

HSD-054-A

Increase HSD by $250,000 GF for senior meals and impose a proviso

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF in 2026 (ongoing) for meals for seniors and impose a proviso.

The 2026 Proposed Budget adds $1 million (one-time) appropriation in HSD for meal programs and brings total funding in HSD for meal programs in the proposed budget to $2.9 million. Meal programs provide prepared meals to people of all ages, and funding supports food purchase, staffing, donated food procurement, and other program operations. HSD partners with local organizations in the Meals Partnership Coalition to increase city-wide food access through healthy, culturally responsive meals. HSD also funds food banks; the 2026 Proposed Budget includes an increase of $3 million for food banks, bringing the total funding in HSD for food banks to $6.5 million.

This CBA would impose the following proviso:
"Of the appropriation in the Human Services Department's 2026 budget for the Supporting Affordability and Livability Budget Summary Level (BO-HS-H1000), $250,000 is appropriated solely for contracting with community-based organizations for providing senior meals and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V1

HSD-060-A

Proviso $2.85 million GF in HSD for substance use disorder treatment and recovery services

SPONSORS

Sara Nelson, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $2.85 million GF in the Human Services Department (HSD) Promoting Public Health Budget Summary Level (HSD BO-HS-H7000) for specified substance use disorder treatment and recovery services. These funds are allocated for this same purpose in the Mayor's Proposed 2026 Budget and are planned to be competitively procured by HSD.

This Council Budget Action would impose the following proviso:
"Of the appropriations in the Human Services Department's 2026 budget for the Promoting Public Health Budget Summary Level (BSL) (HSD BO-HS-H7000), $2.85 million is appropriated solely for the following services and may be spent for no other purpose:

1) At least $500,000 for access to on-demand residential and intensive outpatient substance use disorder treatment such as those services funded in the comprehensive treatment pilot project. That pilot program allows for case managers and first responders to refer individuals seeking treatment to regional treatment centers such as Lakeside-Milam, Sea Mar Turning Point Treatment Center, Providence Substance Use Treatment and Recovery Services, Hotel California By the Sea, Valley Cities Recovery Place, Pioneer Human Services, Royal Life Center, Northpoint, and Washington Holman Recovery Center;

2) At least $250,000 for housing stipends for low-income individuals exiting residential substance use disorder treatment and seeking to continue their recovery in a supportive environment;

3) At least $500,000 to non-profits providing housing and substance use disorder treatment and other behavioral health supports such as those provided by Hope and Chance Integrated Health, Union Gospel Mission, and The Salvation Army;

4) The remaining funds will be distributed into the following three categories:
A. Enhancement of access to recovery-based services, such as Contingency Management, Medication for Opioid Use Disorder (MOUD), and counseling services, including but not limited to, services provided by programs such as Alcoholics Anonymous (AA) and Narcotics Anonymous (NA) within existing low-barrier permanent supportive housing;

2026 COUNCIL BUDGET ACTION

B. Supplement City funds to King County Crisis Commitment Services to provide further support for the work of Designated Crisis Responders (DCRs) operating within Seattle; and,
C. Supporting programs to expand the provision of long-lasting buprenorphine injections."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

HSD-061-A

Increase HSD by $500,000 GF for sexual assault services

SPONSORS

Robert Kettle, Mark Solomon, Maritza Rivera, Debora Juarez, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Human Services Department (HSD) by $500,000 GF (one-time) for services for survivors of sexual assault and associated program costs. Council has identified the King County Sexual Assault Resource Center 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$500,000

2026 COUNCIL BUDGET ACTION

V1

HSD-062-B

Increase HSD by $500,000 GF to expand Gender-Based Violence Survivor Services

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $500,000 GF to expand funding allocated for Gender-Based Violence Survivor Services. The Mayor's 2026 Proposed Budget would allocate $16.1 million GF to fund Gender-Based Violence Survivor Services, this CBA would increase that amount by $500,000.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$500,000

2026 COUNCIL BUDGET ACTION

V2

HSD-063-A

Increase HSD by $250,000 GF for refugee and immigrant women's supports

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF (one-time) for supportive community building and mental health services, such as community sewing programs, for refugee and immigrant women. Council has identified the Somali Family Safety Task Force 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V2

HSD-064-C

Increase HSD by $400,000 GF for supports for survivors of commercial sexual exploitation

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(400,000)	
Total Budget Balance Effect	$(400,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $400,000 GF (one-time) for supportive services for survivors of commercial sexual exploitation and/or domestic violence.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$400,000

2026 COUNCIL BUDGET ACTION

V2

HSD-065-A

Increase HSD by $250,000 GF for family-based youth violence prevention and mentoring

SPONSORS

Sara Nelson, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $250,000 GF (one-time) for family-based youth violence prevention and mentoring. Council has identified the organization Seattle CARES Mentoring Movement 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Preparing Youth for Success	00100-BO-HS-H2000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V2

HSD-066-A

Increase HSD by $43,000 GF for youth football programming

SPONSORS

Sara Nelson, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(43,000)	
Total Budget Balance Effect	$(43,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $43,000 GF in 2026 for youth football programming. Council has identified the organization Central Area Parents and Coaches Association CD Panthers Football Program 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.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Preparing Youth for Success	00100-BO-HS-H2000	2026		$43,000

2026 COUNCIL BUDGET ACTION

V2

HSD-068-A

Proviso $195,000 GF in HSD to fund a strategic advisor to develop a North Seattle Safety Hub

SPONSORS

Maritza Rivera, Rob Saka, Joy Hollingsworth, Debora Juarez, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $195,000 GF in the Human Services Department (HSD) to fund 1.0 FTE Strategic Advisor I to continue to develop a North Seattle Safety Hub, prioritizing at-risk youth and connecting them to community groups and support services. This role would support and maintain program development and build and maintain relationships across diverse stakeholders in North Seattle. This position was funded via a Council add in 2025, but funding for the role is proposed to be cut, retaining position authority, in the Mayor's 2026 Proposed Budget to address the General Fund deficit. HSD has indicated that they currently have a temporary employee in this role.

The CBA would impose the following proviso:
"Of the appropriation in the 2026 budget for the Human Services Department for the Supporting Safe Communities Budget Summary Level (HSD-BO-HS-H4000), $195,000 is appropriated solely for 1.0 FTE Strategic Advisor 1 to continue to develop a North Seattle Community Safety Hub, prioritizing at-risk youth and connecting them to community groups and support services. This role would support and maintain program development and build and maintain relationships across diverse stakeholders in North Seattle and may not be spent for any other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

HSD-069-A

Increase HSD by $25,000 GF for Youth Gun Violence Summit

SPONSORS

Maritza Rivera, Rob Saka, Joy Hollingsworth, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(25,000)	
Total Budget Balance Effect	$(25,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Human Services Department (HSD) by $25,000 GF (one-time) for a Youth Gun Violence Summit to be planned in partnership with Seattle City Council and the Crime and Community Harm Reduction Division of the Seattle Police Department. The 2026 Seattle Youth Gun Violence Summit should build off of the recommendations from the City Auditor's 2025 report ("Four Recommendations to Better Understand and Address Current Gun Violence Patterns in Seattle") and endeavor to convene national and regional experts on evidence-based gun violence prevention, such as the National Network for Safe Communities at John Jay College of Criminal Justice, to generate additional recommendations to successfully reduce youth gun violence in Seattle.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Safe Communities	00100-BO-HS-H4000	2026		$25,000

2026 COUNCIL BUDGET ACTION

V2

HSD-071-A

Increase HSD by $1.4 million GF for runaway and youth homelessness programs

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Joy Hollingsworth, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(1,364,815)	
Total Budget Balance Effect	$(1,364,815)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations in the Human Services Department (HSD) by $1.4 million to support programs for runaway and homeless youth. Funds would be administered by the King County Regional Homelessness Authority and deployed through a competitive RFP, to organizations such as YMCA, New Horizons, YouthCare, and ROOTS Young Adult Shelter. This funding would address rising operating costs, a decrease in private support since COVID, state budget cuts and changes in federal funding qualifications that have led to funding reductions.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Addressing Homelessness	00100-BO-HS-H3000	2026		$1,364,815

2026 COUNCIL BUDGET ACTION

V2

HSD-072-A

Increase HSD by $2 million GF to assist people living in vehicles enter shelter and impose a proviso

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(2,000,000)	
Total Budget Balance Effect	$(2,000,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase Human Services Department (HSD) appropriations by $2 million to assist people living in their vehicles enter shelter. The funding would be administered by the Human Services Department, not the King County Regional Homelessness Authority.

This Council Budget Action would impose the following proviso:
"Of the appropriations in Human Service Department's 2026 budget for the Addressing Homelessness BSL (HSD-BO-HS-H3000), $2 million is appropriated solely for storage of recreational vehicles and associated safe lots or safe storage of vehicles when tied to shelter; and assisting vehicles resident transitioning into shelter or housing and associated costs; and for recreational vehicle (RV) parking and storage associated with non-congregate shelter, and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Addressing Homelessness	00100-BO-HS-H3000	2026		$2,000,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

HSD-073S-A

Request that HSD prioritize the use of $7.8 million to sustain existing homelessness services and permanent supportive housing projects before funding new shelter beds, and submit a report on use of those funds

SPONSORS

Robert Kettle, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request that the Human Services Department (HSD) prioritize the use of the $7.8 million in the 2026 Proposed Budget to sustain existing homelessness services and permanent supportive housing (PSH) projects, and that investments in new shelter beds be made only if existing homelessness services and PSH projects can first be sustained, given federal funding uncertainty. The 2026 Proposed Budget adds $7.8 million of ongoing funding to cover start-up costs and three months of operating support for 155 new shelter units. HSD should submit a report to the Chair of the Housing and Human Services Committee, or successor committee, on the proposed use of the $7.8 million in funds prior to any awards being made.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: September 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

HSD-074S-A

Request that HSD provide more detailed information on the Community Solutions Initiative Pilot

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Joy Hollingsworth, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislation Intent (SLI) requests that the Human Services Department (HSD) provide more information on the proposed Community Solutions Initiative pilot to reduce unsheltered homelessness in downtown. Information requested includes:

1) Program budget, including funding for administration, shelter, housing stipends and services
2) A description of the final program design
3) Geographic focus area
4) The number of shelter beds, length and number of rental subsidies to be provided, and number of people to be served
5) How outcomes will be measured, including housing stability 6 months and 12 months after rental subsidies end
6) How the program will identify participants who are a good fit for short-term rental subsidies and who can demonstrate the capacity to remain stably housed once short-term rental subsidies end
7) How lessons learned from Partnership for Zero have been applied
8) The ramp down plan for the end of one-time funding, so people enrolled in the program do not return to unsheltered homelessness

The 2026 Proposed Budget contains $4.05 million in one-time GF for a new Community Solutions Initiative pilot to reduce unsheltered homelessness in downtown. The Downtown Seattle Association (DSA) will be the lead entity and will manage a subcontract with Purpose Dignity Action (PDA) to implement the program. The program, which is still being designed, will include shelter, services, outreach and short-term rental subsidies. Information should be provided prior to the execution of a contract between the City and the DSA.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: May 31, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

HSD-076S-B

Request that HSD provide a plan on addressing KCRHA's administrative shortfall

SPONSORS

Robert Kettle, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request that the Human Services Department (HSD) assess King County Regional Homelessness Authority's (KCRHA) administrative shortfall, identify if there is a need for additional funds and the amount necessary, and incorporate additional funds for KCRHA administration, if necessary, into the 2026 mid-year supplemental budget proposal. The assessment should include recommendations to reduce or eliminate KCRHA's interest expenses, including such options as regular and predictable cash advances from the City.

KCRHA has identified that they have a $5.6 million administrative shortfall in 2026. Their current administrative budget is $13.7 million across all fund sources, and they anticipate needing $19.5 million. KCRHA has stated that if this shortfall is not addressed, they will need to eliminate 22 FTEs out of their current 107 FTEs. They will also not be able to continue to update Salesforce to improve invoicing, contracting and reporting functions. KCRHA's current administrative budget, as a percent of its total budget, is 8.5% and has historically ranged from 5.7% to 7.6%.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: May 31, 2026

2026 COUNCIL BUDGET ACTION

V1

HSD-078-B

Increase HSD by $150,000 GF (one-time) for stipends to pay for rent in privately run recovery housing

SPONSORS

Sara Nelson, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(150,000)	
Total Budget Balance Effect	$(150,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase Human Services Department (HSD) appropriations by $150,000 GF (one-time) for stipends to help low-income individuals who are exiting in-patient residential treatment programs. The stipends will pay for rent in privately run recovery housing so that individuals can continue their recovery in a supportive environment. HSD does not currently fund this type of program.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Public Health	00100-BO-HS-H7000	2026		$150,000

2026 COUNCIL BUDGET ACTION

V1

HSD-079-A

Increase HSD by $2.9 million Low-Income Housing Fund and decrease HSD by $2.9 million GF for rental assistance

SPONSORS

Budget Chair

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$2,900,000	
Other Funds	$0	
Total Budget Balance Effect	$2,900,000	

CENTRAL STAFF SUMMARY

This one-time Council Budget Action (CBA) increases appropriation authority in the Human Services Department (HSD) by $2.9 million Low-Income Housing fund for homelessness prevention services and decreases HSD appropriations by $2.9 million GF for homelessness prevention services. This CBA also recognizes 2023 Housing Levy investment earnings in the Office of Housing's Low-Income Housing Fund. OH will execute a cash transfer from the Low-Income Housing Fund to the Human Services Fund in 2026 to support spending in HSD for this purpose.

The Seattle Housing Levy Administrative and Financial Plan for Program Years 2024-2026, adopted by Ordinance 127051, requires that investment earnings in Housing Levy Rental Production funds be used to support homelessness prevention programs that assist households at imminent risk of homelessness, and that such funds be administered by HSD. The 2026 Proposed Budget included $1.9 million in investment earnings, however the City Budget Office projects there will be $4.8 million in interest earnings. This CBA recognizes the additional $2.9 million.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Addressing Homelessness	00100-BO-HS-H3000	2026		$(2,900,000)
HSD	Addressing Homelessness	16200-BO-HS-H3000	2026		$2,900,000
HSD	Human Services Department - Revenue	16200-BR-HS-REVENUE	2026	$2,900,000	

2026 COUNCIL BUDGET ACTION

OH	Multifamily Housing	16400-BO-HU-3000	2026		$2,900,000
OH	Office of Housing - Revenue	16400-BR-HU-REVENUE	2026	$2,900,000	

2026 COUNCIL BUDGET ACTION

V1

HSD-080-A

Increase HSD by $375,000 GF (one-time) for food and homelessness support programs and identify specific organizations for such funding

SPONSORS

Joy Hollingsworth, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(375,000)	
Total Budget Balance Effect	$(375,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase appropriations to the Human Services Department (HSD) by $375,000 GF (one-time) for food and homelessness support programs. The Council has identified specific organizations for such 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.

- $100,000 for Eagle's Nest Community Kitchen for mobile delivery of food to low-income or vulnerable households, such as at Seattle Senior Centers and Seattle Public School sites.

- $100,000 for Eloise's Cooking Pot Food Bank for mobile delivery of food to low income or vulnerable households, such as at Seattle Senior Centers and Seattle Public School sites.

- $100,000 for Feeding Feasible Feasts for rescue of food from local grocery stores and distribution of such food to Seattle Senior Centers and other Seattle organizations serving low-income or vulnerable households.

- $25,000 for Curry Temple CME Church for weekly grocery distribution to low income or vulnerable households, and provision of food and supplies to people experiencing homelessness, such as clothing, first aid and diapers.

- $25,000 for Dignity for Divas for providing female head of household families who are exiting homelessness or shelter and moving into an apartment with supplies, clothing and furnishings.

- $25,000 for Upper Room Church for weekly grocery distribution to low income or vulnerable households.

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$375,000

2026 COUNCIL BUDGET ACTION

V1

HSD-081-A

Increase HSD by $225,000 GF (one-time) for programs serving families, youth, and seniors and identify specific organizations for such funding

SPONSORS

Joy Hollingsworth, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(225,000)	
Total Budget Balance Effect	$(225,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase appropriations to the Human Services Department (HSD) by $225,000 GF (one-time) for programs supporting parents, youth, and seniors. The Council has identified specific organizations for such 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.

- $75,000 for Northwest Black Pioneers to assist high school students to visit historically black colleges and universities and provide year-round programming for mentorship and college preparedness.

- $50,000 for BE Project to assist high school students to visit historically black colleges and universities.

- $50,000 for Pacific Northwest Black Pride for programming to bridge the gap between seniors and youth in the LBGTQIA+ community and hold events at Seattle Senior Centers and Pride events.

- $25,000 for Holgate Street Church for free classes for parents and free after school care.

- $25,000 for the Seattle/King County Martin Luther King Jr. Commemoration Committee for student success clinics, after school programs for children, and an annual community resource fair at Garfield High School.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Preparing Youth for Success	00100-BO-HS-H2000	2026		$225,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

HSD-082-A

Proviso $11.8 million GF in HSD to mitigate federal funding impacts to shelter and housing

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $11.8 million GF in the Human Services Department (HSD) for the purposes of increasing the reserve to mitigate potential federal funding impacts to shelter and housing programs, including Continuum of Care (CoC) funding administered by the federal Department of Housing and Urban Development (HUD). Total Continuum of Care funding across all of King County is $65 million; $24 million of which supports 28 brick and mortar projects in Seattle. The 2026 Proposed Budget adds $4 million of one-time funding for the Community Solutions Initiative pilot project to address unsheltered homelessness in the downtown area, and $7.8 million for start-up costs and three months of operating cost for 155 new non-congregate shelter units.

This CBA would proviso the total funding for both of these purposes to instead increase the HSD reserve related to mitigating federal funding impacts. The 2026 Proposed Budget already provides $9.3M in a reserve in HSD to mitigate federal funding impacts, and if approved this would bring the reserve to $21.1 million. The intent is for Council to reevaluate the need for the proviso after CoC Notice of Funding Opportunity results are released by HUD in 2026. If the Executive determines that some or all of the additional reserve will not be needed and could instead by directed to new programs, Council would need to lift the proviso by ordinance.

This Council Budget Action would impose the following proviso:
“Of the appropriations in the Human Service Department’s 2026 budget for the Addressing Homelessness BSL (BO-HS-H3000), $11.8 million is appropriated solely to mitigate federal funding impacts to shelter and housing programs and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

HXM-001-A

Increase HXM by $543,000 GF for replacement of the electronic case management system

SPONSORS

Dan Strauss, Mark Solomon, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(543,000)	
Total Budget Balance Effect	$(543,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of the Hearing Examiner (HXM) by $543,000 for replacement of the electronic case management system. The current system is at the end of its useful life and has limited upload, storage, search, and reporting capacity.

The total estimated cost of the system replacement is $1.5 million. Additional appropriations would be required in future years to fully implement a new system, which would be developed by Seattle IT.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HXM	Office of the Hearing Examiner	00100-BO-HX-V1X00	2026		$543,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

ITD-010S-A

Request that Seattle IT provide a series of reports on the City's investments in, and uses of, Artificial Intelligence

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Seattle Information Technology (Seattle IT) provide a series of reports on the usage of Artificial Intelligence (AI) across City departments, including pilot projects, integrations into existing technologies, and roadmaps for larger rollouts or distribution. The reports should also detail the financial costs for each of the AI initiatives (one-time and ongoing), any plans for partnerships, and significant lessons learned from prior testing and pilot projects.

The City has taken a deliberative approach to testing AI products over the past couple of years, and in 2024, Seattle IT established a strategy for the City to delay any major AI investments until late 2025 or early 2026. At this time, the majority of the AI initiatives have been cost-free or relatively inexpensive, resulting in the City having almost no ongoing AI liabilities.

Earlier this year, the City released its 2025–2026 AI Plan, which provides a guide for transitioning from an AI exploration phase into the strategic implementation of AI technologies. The Mayor has also established an IT Subcabinet AI Workgroup to steer AI investments, which is intended to ensure that proposed investments are aligned with priorities set by the Mayor and the Council, meet security and privacy requirements, and produce value through improved service delivery.

The Council requests that Seattle IT submit quarterly AI reports to the Council committee with oversight of Information Technology. Seattle IT should work with the chair of the committee to determine whether the reports should be submitted as written reports or should be presentations to the committee.

Responsible Council Committee(s): Parks, Public Utilities & Technology

DUE DATE: April 1, 2026

2026 COUNCIL BUDGET ACTION

V1

LEG-001-B

Increase LEG by $80,000 GF to hire a consultant to convene providers and create the framework for project specific Neighborhood Engagement and Mitigation Plans

SPONSORS

Robert Kettle, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(80,000)	
Total Budget Balance Effect	$(80,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase Legislative Department (LEG) appropriations by $80,0000 GF (one-time) for a consultant to create a framework for project-specific Neighborhood Engagement and Mitigation Plans for Permanent Supportive Housing (PSH) and human services programs where services are provided on-site at a physical location.

The purpose of the Neighborhood Engagement and Mitigation Plans would be to foster communication and collaboration between providers and the neighborhoods in which they serve. To further this, the consultant would:
1) Convene PSH and human services providers to understand their perspectives on challenges and opportunities in creating effective Neighborhood Engagement and Mitigation Plans.
2) Conduct a review of best practices of engagement with neighbors and impact mitigation related to the provision of human services in other jurisdictions.
3) Provide recommendations on the core components required for a Neighborhood Engagement and Mitigation Plan to be effective.
4) Provide recommendations on how to utilize 911 call data from the Seattle Police Department (SPD), the Seattle Fire Department (SFD), and the Community Assisted Response and Engagement (CARE) Department to develop effective Neighborhood Engagement and Mitigation Plans, and prioritize which sites might be in most need of such plans.
5) Identify what additional funding would be needed to implement the core recommended components.

Council will share the consultant report with the Office of Housing (OH), the Human Services Department (HSD), and the King County Regional Homelessness Authority (KCRHA). Council will collaborate with OH, HSD, and KCRHA to support the creation of Neighborhood Engagement and Mitigation Plans for City-funded PSH projects and City-funded human services programs where services are provided on-site at a physical location.

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
LEG	Legislative Department	00100-BO-LG-G1000	2026		$80,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

MO-001S-A

Request that the MO and OSE report on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the Mayor's Office (MO) and the Office of Sustainability and Environment (OSE) report to the Council on (1) the City's current structure, organization and process for the development of policies, regulations, and programs to achieve tree canopy coverage goals; (2) any needed reorganizations or consolidations of City service delivery and department jurisdictions; and (3) budgetary and staffing needs associated with any reorganizations or consolidations. The report should be developed in consultation with the Urban Forestry Commission, the urban forestry interdepartmental team, key constituents, and departments with a mission or portfolio that encompasses urban forestry management and regulation of development, such as the Seattle Department of Transportation, the Seattle Department of Construction and Inspections, the Office of Planning and Community Development, Seattle Public Utilities, Seattle Parks and Recreation, Seattle City Light, the Department of Finance and Administrative Services, and Seattle Center.

Responsible Council Committee(s): Sustainability, City Light, Arts & Culture

DUE DATE: August 3, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

MO-002S-A

Request that MO convene departments to study and report on noise enforcement to better address problem noise violations citywide

SPONSORS

Rob Saka, Mark Solomon, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the Mayor's Office (MO) lead a comprehensive policy review on the City's approach to regulation of excessive noise, including vehicle noise and disruptive noise occurring on sidewalks and rights of way in the stadium district and citywide. This SLI would request the MO work collaboratively with the Seattle Police Department, Department of Finance and Administrative Services, Seattle Department of Transportation, and Seattle Department of Construction and Inspections to evaluate current enforcement practices, interdepartmental coordination, and develop a coordinated interdepartmental strategy and implementation approach to more efficiently and effectively address excessive noise violations to include clear guidelines around enforcement, mitigation best practices, education, and interventions, along with roles and responsibilities of relevant City departments.

A report with findings and specific implementation recommendations to improve the City's noise enforcement approach should be submitted to the Public Safety Committee and the Central Staff Director by June 1, 2026.

Responsible Council Committee(s): Public Safety

DUE DATE: June 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

MO-003S-A

Request MO to lead a policy review on unpermitted food and merchandise vending

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Dan Strauss, Robert Kettle

CENTRAL STAFF SUMMARY

Council requests that the Mayor's Office (MO) lead a comprehensive policy review on the City's approach to licensing and enforcement of unpermitted vending. The Mayor's budget would include $1.8 million in new funding to support Joint Enforcement Team and unlicensed vending enforcement. To better understand the strategy for the use of these and existing resources, the MO is requested to evaluate current enforcement practices, interdepartmental coordination, and strategies for addressing public health and safety concerns related to unlicensed vending. Council further requests an understanding of how the Department of Transportation, Office of Economic Development, Seattle Police Department, Department of Finance & Administrative Services, Seattle Parks & Recreation, other critical City partners, and King County Public Health can best be coordinated to meet the needs this issue presents.

The review should include best practices from other cities and recommend policy options that balance enforcement with pathways to compliance for small business entrepreneurs and supports community well-being. The report should identify strategies for immediate implementation, which address potential accessibility, equity concerns and relevant barriers associated with unlicensed vending.

A report with findings and implementation recommendations that are immediately actionable should be submitted to the Transportation Committee of the City Council by April 30, 2026, in preparation for the 2026 FIFA World Cup.

Responsible Council Committee(s): Transportation

DUE DATE: April 30, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

MO-004S-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

Dan Strauss, Mark Solomon, Joy Hollingsworth

CENTRAL STAFF SUMMARY

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.

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
- 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.

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,

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

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 the following dates in 2026: February 13, May 15, August 14, and November 13. The report due February 13, 2026 should cover activities conducted from October 1 through December 31, 2025.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: February 13, 2026

2026 COUNCIL BUDGET ACTION

V2

OCR-010-A

Proviso $50,000 GF in OCR for an expanded reparations report

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $50,000 of General Fund in the Office for Civil Rights (OCR) to conduct an expanded reparations study. This funding was included in the 2026 Proposed Budget, and this proviso expands the scope of the anticipated work.

This Council Budget Action would impose the following proviso:
"Of the appropriations in the Office for Civil Rights 2026 budget for the Policy Budget Program (OCR-BO-CR-X1R10), $50,000 is appropriated solely for a housing reparations report that analyzes historical City laws, policies, and/or practices that were discriminatory towards descendants of Black slaves, those of Black lineage, and members of the African Diaspora, and resulted in quantifiable harm to these communities. This report will include an analysis of redlining, racially discriminatory housing covenants, and other biased housing policies. In addition to housing, this report shall include information on all impacts of historical discrimination that have some nexus to housing including culture, community, and commerce. As part of this work, OCR will also compile other local, state, federal, genealogical, and academic analyses on the impacts of racial discrimination towards descendants of Black slaves. These funds may be used to support external stakeholder engagement and related program costs. These funds may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OED-001-B

Proviso $1.5 million in OED for the Stabilize, Activate, and Invest Locally Fund to be used in Lake City

SPONSORS

Debora Juarez, Dan Strauss, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1.5 million in the Office of Economic Development (OED) for services in Lake City. The 2026 Proposed Budget includes $4 million (General Fund) for a "Stabilize, Activate, and Invest Locally" (SAIL) fund to provide intensive support and coordination of City investments to select neighborhoods. The SAIL Fund would fund activities executed across multiple departments. OED anticipates Little Saigon to be the first neighborhood to receive support, likely to be followed by Lake City. This proviso is intended to help ensure that significant funding reaches Lake City.

This CBA would impose the following proviso:

"Of the appropriations in the Office of Economic Development's 2026 budget for the Business Services Budget Summary Level (BSL BO-ED-X1D00), of which $4 million is intended to go towards the "Stabilize Activate and Invest Locally" (SAIL) Fund, $1.5 million is appropriated solely for SAIL fund services in the Lake City neighborhood, and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

OED-002-A

Proviso $50,000 in OED for expanded funding for a business incubator in Lake City

SPONSORS

Debora Juarez, Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $50,000 GF in the Office of Economic Development (OED) for a business incubator space in Lake City such as in the space that was previously occupied by the Aurora Rents business. OED's 2026 Proposed Budget includes other investments in the neighborhood, including $140,000 to maintain the Seattle Restored Program in Lake City.

This Council Budget Action (CBA) would impose the following proviso:

"Of the appropriations in the Office of Economic Development's 2026 budget for the Business Services BSL (BSL BO-ED-X1D00), $50,000 is appropriated solely for supporting a business incubator space in Lake City, and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OED-004-B

Increase OED by $300,000 GF for cleaning in downtown Ballard, the University District, and the Capitol Hill Pike/Pine Corridor

SPONSORS

Maritza Rivera, Joy Hollingsworth, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(300,000)	
Total Budget Balance Effect	$(300,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Economic Development (OED) by $300,000 GF (one-time) to support cleaning services in the downtown Ballard business core, the University District, and in Capitol Hill along the Pike/Pine Corridor. This CBA is intended to fund $100,000 for Capitol Hill, $100,000 for the University District, and $100,000 for Ballard.

The expanded cleaning services should, at a minimum, include pressure washing and address litter and garbage. This appropriation is intended to be provided to organizations with ties to the neighborhood business communities, such as the Ballard Alliance and U District Partnership. If an appropriate organization cannot be identified to provide cleaning services, the department may enter into an agreement with Seattle Public Utilities (SPU) to engage the Clean City program for this purpose.

In the 2026 Proposed Budget, SPU has approximately $19 million of appropriations for its Clean City suite of programs, which are GF-supported programs that address issues such as litter, illegal dumping, sharps collection, rodent abatement, and abandoned vehicles citywide.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Business Services	00100-BO-ED-X1D00	2026		$300,000

2026 COUNCIL BUDGET ACTION

V2

OED-005-A

Increase OED by $380,000 GF to support additional outreach for unhoused individuals in the business improvement areas of Ballard and the University District

SPONSORS

Maritza Rivera, Joy Hollingsworth, Dan Strauss, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(380,000)	
Total Budget Balance Effect	$(380,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Economic Development (OED) by $380,000 GF to fund one outreach worker each in Ballard and the University District, for outreach to unhoused individuals in the business improvement areas of each neighborhood. These workers would also help facilitate communication between businesses, service providers, City staff, residents, and unhoused individuals. This funding is intended to support the Ambassador programs in each business district and is intended to be provided to organizations that have experience administering an Ambassador program, such as the Ballard Alliance and the University District Partnership.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Business Services	00100-BO-ED-X1D00	2026		$380,000

2026 COUNCIL BUDGET ACTION

V3

OED-007-A

Proviso $250,000 in OED to support small businesses in the North Delridge area facing displacement

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Dan Strauss, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $250,000 in the Office of Economic Development (OED) for focused outreach and assistance to businesses facing displacement. The sponsor reports that businesses in North Delridge are facing ongoing challenges related to economic transition, industrial adjacency, and infrastructure projects. This proviso is intended to help stabilize and retain affected small businesses in that area.

OED has a number of programs designed to provide technical and financial assistance to small businesses that may apply to these impacted businesses, including but not limited to accounting and business consulting assistance and the Capital Access Program.

Any disbursement of funding shall not be executed until the Executive has ensured commensurate public benefits, which could include, but is not limited to:
• Jobs created and maintained;
• In-kind goods and services to the community with a focus on racial and social equity; and
• Activation and revitalization of the surrounding neighborhood.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Office of Economic Development, $250,000 is appropriated solely to support small businesses in North Delridge that are at risk of displacement, and for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

OED-008-A

Increase OED by $50,000 for Business Improvement Area Support in Capitol Hill

SPONSORS

Joy Hollingsworth, Rob Saka, Maritza Rivera, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(50,000)	
Total Budget Balance Effect	$(50,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Economic Development (OED) by $50,000 GF in 2026 (one-time) to provide additional support for developing a Capitol Hill Business Improvement Area, focused on the Pike/Pine corridor.

OED's 2026 Endorsed Budget contains $150,000 GF ongoing to provide support for the Capitol Hill neighborhood business district, to be provided to one or more organizations with ties to the Capitol Hill business community to assist with a variety of tasks, including but not limited to capacity building for the establishment or expansion of a business improvement area (BIA), engaging with businesses and property owners, visitor assistance, or outreach with unhoused neighbors. The one-time additional funding is intended to provide additional outreach efforts to help establish a BIA.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Business Services	00100-BO-ED-X1D00	2026		$50,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OED-009S-A

Request that OED and OWCPST, in coordination with the Mayor's Office, develop recommendations for how the City can better support small businesses located within station area planning zones for Sound Transit's West Seattle and Ballard Link Extension

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Dan Strauss, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Executive convene an interdepartmental team (IDT) led by the Office of Economic Development (OED) and the Office of the Waterfront, Civic Projects, and Sound Transit (OWCPST), in coordination with the Mayor's Office, to develop recommendations for how the City can better support small businesses located within station area planning zones for the Sound Transit West Seattle and Ballard Link Extension (WSBLE) project. This working group should assess existing and anticipated small business impacts related to light rail construction, displacement, and long-term redevelopment; review best practices from other jurisdictions; and identify policy, programmatic, and funding options for City-led or City-supported mitigation. The analysis should also consider how to improve coordination with Sound Transit and other regional partners to ensure equitable outcomes for small business communities affected by the WSBLE project. The Executive should submit a report with findings and recommendations outlining potential next steps, timelines, and resource implications.

Responsible Council Committee(s): Transportation

DUE DATE: June 15, 2026

2026 COUNCIL BUDGET ACTION

V1

OED-010-A

Increase OED by $400,000 GF to support a Maritime Innovation Center

SPONSORS

Dan Strauss, Mark Solomon, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(400,000)	
Total Budget Balance Effect	$(400,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Economic Development (OED) by $400,000 GF in 2026 (one-time) to support the Maritime Innovation Center, intended to be a hub for maritime entrepreneurship, providing shared labs, offices, and demonstration space where startups, researchers, and industry can collaborate.

Maritime Blue has secured $33 million from the Port of Seattle to construct the Maritime Innovation Center at Fisherman's Terminal, with the total project cost anticipated to be $37 million.

Any grant agreement shall not be executed until the Executive has negotiated a public benefit package, which could include, but is not limited to:
• Jobs created and maintained;
• In-kind goods and services to the community with a focus on racial and social equity; and
• Activation and revitalization of the surrounding neighborhood.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Business Services	00100-BO-ED-X1D00	2026		$400,000

2026 COUNCIL BUDGET ACTION

V1

OED-013-A

Proviso $200,000 in OED to support small businesses in Eastlake

SPONSORS

Joy Hollingsworth, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $200,000 in the Office of Economic Development (OED) for focused outreach and assistance to small businesses in Eastlake. Businesses in Eastlake are facing ongoing challenges related to economic transition and infrastructure projects. This proviso is intended to help stabilize and retain affected small businesses in that area.

OED has a number of programs designed to provide technical and financial assistance to small businesses that may apply to these impacted businesses, including but not limited to accounting and business consulting assistance and the Capital Access Program.

Any disbursement of funding shall not be executed until the Executive has ensured commensurate public benefits, which could include, but is not limited to:
• Jobs created and maintained;
• In-kind goods and services to the community with a focus on racial and social equity; and
• Activation and revitalization of the surrounding neighborhood.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Office of Economic Development, $200,000 is appropriated solely to support small businesses in Eastlake, and for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OED-015-A

Proviso $1.5 million in OED for services in Little Saigon and Chinatown-International District

SPONSORS

Dan Strauss, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1.5 million in the Office of Economic Development (OED) for services in Little Saigon and Chinatown-International District. This proviso is intended to help ensure that $1.1 million reaches Little Saigon or Chinatown-International District for programs related to the SAIL fund, $300,000 is provided to support the Chinatown-International District Ambassador Program, and $100,000 is distributed for Crime Prevention Through Environmental Design (CPTED) improvements in Little Saigon or Chinatown-International District.

The 2026 Proposed Budget includes $4 million (General Fund) for a “Stabilize, Activate, and Invest Locally” (SAIL) fund to provide intensive support and coordination of City investments to select neighborhoods. The SAIL Fund would fund activities executed across multiple departments. OED anticipates Little Saigon to be the first neighborhood to receive support, likely to be followed by Lake City.

The Chinatown-International District Ambassador Program was established in 2025, modeled after similar programs run by the Ballard Alliance and U District Partnership, to assist with a variety of tasks, including visitor assistance, outreach with unhoused neighbors, and engagement with businesses.

This CBA would impose the following provisos:

"Of the appropriations in the Office of Economic Development’s 2026 budget for the Business Services Budget Summary Level (BSL BO-ED-X1D00), of which $4 million is intended to go towards the "Stabilize Activate and Invest Locally" (SAIL) Fund, $1.1 million is appropriated solely for SAIL fund services in the Little Saigon or Chinatown-International District neighborhoods, and may be spent for no other purpose.”

"Of the appropriations in the 2026 budget for the Office of Economic Development, $300,000 is appropriated solely for an Ambassador program in the Chinatown-International District or Little Saigon neighborhoods, and may be spent for no other purpose.”

"Of the appropriations in the 2026 budget for the Office of Economic Development, $100,000 is

2026 COUNCIL BUDGET ACTION

appropriated solely for Crime Prevention Through Environmental Design (CPTED) improvements in Little Saigon or Chinatown-International District, and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OED-016-A

Increase OED by $50,000 GF to support workforce development and decrease ITD by $50,000 Information Technology Fund for the Permitting Accountability and Customer Trust (PACT) program

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to Office of Economic Development (OED) by $50,000 GF in 2026 (one-time) for an organization with experience in providing free, job-ready training programs in information technology skills that lead to well-paying careers, such as Americans 4 Equality, to help create a pilot program designed to provide free AI, cybersecurity, and entrepreneurship training to Seattle residents and small business owners.

The CBA would also decrease appropriations in ITD by $50,000 Information Technology (IT) Fund that was proposed to support the Permitting Accountability and Customer Trust (PACT) program. The 2026 Proposed Budget includes $800,000 and 1.0 FTE for the Mayor's PACT program. The program is designed to improve permitting processes and customer service, and it will focus on integrating artificial intelligence, enhancing data connections between departments, and modernizing customer-facing tools. Although the appropriations for the PACT program are provided in the IT Fund, the initiative is funded by a transfer of GF for 2026. According to the department, the 2026 funding serves as the initial step toward improving the City's permitting process, and an ongoing funding model will be developed as part of the 2027-2028 budget proposal.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Appropriation to Special Funds	00100-BO-FG-2QA00	2026		$(50,000)
ITD	Applications	50410-BO-IT-D0600	2026	$(50,000)	$(50,000)
OED	Business Services	00100-BO-ED-X1D00	2026		$50,000

2026 COUNCIL BUDGET ACTION

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OED-018S-A

Request that OED and DON assess neighborhood ambassador and public safety coordinator programs and make recommendations for continued investments

SPONSORS

Dan Strauss, Mark Solomon, Joy Hollingsworth

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Economic Development (OED) and the Department of Neighborhoods (DON) assess the strengths and challenges of the current neighborhood ambassador and public safety coordinator programs and make recommendations regarding improvements for how the City funds and assists such programs moving forward.

The City currently funds neighborhood ambassador programs in the University District, Ballard, and Chinatown-International District, all administered through the Business Improvement Area (BIA) organizations in those neighborhoods. Neighborhood ambassadors are assigned a variety of tasks, including visitor assistance, outreach and assistance with unhoused neighbors, and engagement with businesses on security issues. Public safety coordinators, funded by DON, support this work as well.

These investments are similar to, but distinct from, the Downtown Ambassador program run by the Downtown Seattle Association, which provides cleaning, safety and hospitality services in six center city neighborhoods, as well as oversight and activation of multiple urban parks and public spaces.

The assessment of neighborhood ambassador and public safety coordinator programs should include, but not be limited to, answers to the following questions:
• In the last three years of administering ambassador or safety coordinator positions, what has gone well and what needs improvement?
• What connection between departments exists or needs to strengthen to administer the safety coordinator position and ambassador contracts?
• Does the allocated time and funding for administering these contracts match the reality of administering the contracts?
• Are there changes that should be made within departments, between departments, or to the administration of these contracts?

This assessment should also include and be informed by, at a minimum, information from each organization contracting ambassadors to answer the following questions:
• How much time and funding is required for administration of the contract?
• Is the current number of people hired as ambassadors the correct level?
• Is the current geographic scope correct? Should it reduce or expand?
• If geography or staffing levels increase or decrease, what changes need to occur for the contracting organization?

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: June 30, 2026

2026 COUNCIL BUDGET ACTION

V1

OEM-001-B

Increase OEM by $200,000 GF for staff development

SPONSORS

Robert Kettle, Rob Saka, Mark Solomon, Joy Hollingsworth, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(200,000)	
Total Budget Balance Effect	$(200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Office of Emergency Management (OEM) by $200,000 GF on an ongoing basis for staff development, including but not limited to conferences, trainings, and proactive assistance to mutual aid jurisdictions that may not be able to afford reimbursement.

Earlier this year, a third-party independent review of OEM and other emergency management offices highlighted the importance of staff development. The City commissioned the review to evaluate OEM's funding, multi-jurisdictional framework, and organizational structure in comparison to peer cities, specifically those on the West Coast as well as nationwide. A key recommendation in the final report suggested enhancing proactive leadership and operational readiness to ensure that OEM staff are fully prepared to effectively operate the City's Emergency Operations Center. This CBA would fund a variety of learning opportunities to foster a culture where OEM staff understand and embrace their activation responsibilities. Additionally, this CBA would provide OEM additional capacity to identify and scope opportunities to build and strengthen the office's functions.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
OEM	Office of Emergency Management	00100-BO-EP-10000	2026		$200,000

2026 COUNCIL BUDGET ACTION

V2

OH-001-A

Increase OH by $5 million PET (one-time) and decrease FG by $5 million PET (one-time) for the Seattle Housing Authority's Northgate Commons project

SPONSORS

Debora Juarez, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Office of Housing (OH) by $5 million PET (one-time) and decrease appropriations to Finance General (FG) by $5 million PET one-time for Seattle Housing Authority's Northgate Commons project.

The 2026 Proposed Budget transferred $5 million PET from OH to FG for Northgate Commons, the first tranche of what will eventually be a $20 million award. Funding was transferred to FG because if OH administered the funding a direct allocation to SHA would not be allowed under the current Housing Funding Policies. This CBA allows OH to provide the same oversight for Northgate Commons as it would for any other City-funded affordable housing project. Additional legislative action will be needed in 2026 to allow a direct allocation to SHA, either by amending the Housing Funding Policies or by adopting an ordinance approving the contract between SHA and OH for Northgate Commons.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	14500-BO-FG-2QD00	2026		$(5,000,000)
OH	Multifamily Housing	14500-BO-HU-3000	2026		$5,000,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OH-003S-A

Request that OH update the Seattle Housing Investment Plan with additional information

SPONSORS

Robert Kettle, Rob Saka, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Dan Strauss, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) would request that the Office of Housing (OH) update the Seattle Housing Investment Plan (SHIP) submitted by OH in September 2025 with 1) more specific information on the potential housing production, between 2026-2030, of other external housing partners that do not receive OH funding; 2) Strategic recommendations on how much PET funding should be set aside annually for operating stabilization support between 2026-2030; and 3) recommendations on acquisition of properties as compared to construction of new properties. More details of the specific update requests are provided below.

1) Information on external partners should include, but not be limited to:
a. Seattle Social Housing Developer (SSHD). OH should engage with SSHD to understand, to the extent feasible, SSHD's plan to acquire and/or construct units between 2026-2030 and the anticipated affordability level for those units.
b. Seattle Housing Authority (SHA). OH should engage with SHA to understand what, affordable housing projects SHA anticipates developing or acquiring between 2026-2030, regardless of whether or not project is anticipated to receive OH funding.
c. King County Regional Homelessness Authority. OH should engage with KCRHA to understand what units have been created through master leases funded by the Washington State's Right of Way (ROW) program. OH should also understand the timeframe for those master leases and when funding ends for them. Outside of master leases created through the ROW program, KCRHA does not produce new affordable housing units.
d. Other. Although unlikely, OH should incorporate anticipated affordable housing with income and rent restricted units that will be developed between 2026-2030 that does not have any OH funding, if possible to determine.

2) Strategic recommendations on how much PET funding should be set aside annually for operating stabilization support between 2026-2030. This should include:
a. An assessment of remaining operating gaps after the $28 million in Operating Stabilization Funding is deployed
b. A breakdown of one-time operating shortfalls versus ongoing structural gaps that will need ongoing funding to address.
c. Quantifying the ongoing needs related to providing security at buildings.
d. Assessment of how vacancies rates are impacting operating stabilization needs.
e. Description of actions by other public funders to address the operating needs of affordable housing providers and OH's response to those actions

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

3. Recommendations on acquisition versus new construction. This should include:
a. The factors OH considers when assessing the acquisition of a new property
b. The cost differential between acquiring units as compared to constructing them
c. Other considerations for acquisition, such as durability of units and availability of family sized units.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 30, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OH-004S-B

Request that OH report on operating stabilization funding

SPONSORS

Maritza Rivera, Rob Saka, Joy Hollingsworth, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Office of Housing (OH) provide a report on the use of operating stabilization funding. The report should detail the use of:

1) The $28 million for operating stabilization for affordable housing providers
A Request for Qualifications will be released in November 2025 utilizing $10 million of 2025 Payroll Expense Tax (PET) and $18 million of 2026 PET. OH anticipates making awards by January 1, 2026. Expenses incurred between January 1, 2025 and June 30, 2027 will be eligible. The report should include:
a. The methodology used for distributing funds and the process for verifying the affordable housing provider's need before awarding funds.
b. Eligible uses of funding
c. The total amount of funding each affordable housing provider received.
d. The amount and percentage going to different uses, such as rent arrears, staffing costs, security costs, insurance costs, repairs, and administration, based on the submitted applications. OH should distinguish between what is ongoing asks versus one-time costs, as is feasible to determine from the application materials.

2) Stabilization support awards for projects in the OH portfolio, focused on debt restructuring to improve cash flow.
The $170 million 2025 Notice of Funding Availability included, for the first time, a category of "stabilization". Funds are intended to help restructure debt at OH-funded properties in order to improve cash flow. The report should include:
a. The total amount awarded for operating stabilization in the 2025 NOFA.
b. The projects funded and amount awarded to each project.
c. The process for verifying the affordable housing provider's need before awarding funds.
d. A description of how award will improve operational sustainability

3) Strategic recommendations on how much PET funding should be set aside annually for operating stabilization support between 2026-2030. This report should include:
a. An assessment of remaining operating gaps after the $28 million in Operating Stabilization Funding is deployed
b. A breakdown of one-time gaps versus ongoing structural gaps that will need ongoing funding to address.
c. Quantifying the ongoing needs related to providing security at buildings, including security infrastructure upgrades.

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

d. An assessment of how vacancy rates are impacting operating stabilization needs.
e. A description of actions by other public funders to address the operating needs of affordable housing providers and OH's response to those actions

4) A description of trade-offs needed to meet OH's recommendation on use of PET to meet operating stabilization needs between 2026-2030, including any impact to the production targets included in the Seattle Housing Investment Plan and Housing Levy goals.

Reports from Sections 1 and 2 are due March 31, 2026. Reports from Sections 3 and 4 are June 30, 2026.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 30, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OH-005S-A

Request that OH explore use of the non-profit Housing Connector, report on rental unit vacancies, and identify barriers to renting units to very low-income households

SPONSORS

Sara Nelson, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Office of Housing (OH):

1) Explore fully integrating with the non-profit Housing Connector organization so that every OH funded- building participates in the Housing Connector program (excluding Permanent Supportive Housing projects). This should include utilizing the Housing Connector's system to: match people in need with subsidized housing, collect data on vacancies and housing outcomes 1 and 2 years after placement, and provide advanced warning signs of rental instability.

2) Quantify the number of buildings with vacancy rates above the industry standard of 5 percent and quantify the number of units vacant by their cause, such as unit repairs or lack of demand.

3) Provide actionable recommendations on how to support buildings with high vacancy rates in order to reduce vacancy rates.

4) Identify the barriers to utilizing vacant units that are regulated at 30-60 percent Area Median Income (AMI) for people who would otherwise be in units regulated at 0-30 percent AMI, the area where need is greatest. Information to analyze includes the cost to provide rental subsidies, the types of services or other support required, and the cost to provide those services.

OH may need to convene providers to collect the above information. OH should issue a final report with finding from each of the areas listed above.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: September 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OH-006S-A

Request that OH provide additional data in its Annual Investment Report on status of awarded projects and progress on meeting affordable housing production goals

SPONSORS

Robert Kettle, Rob Saka, Maritza Rivera, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests the Office of Housing (OH) provide additional information in the Annual Investment Report submitted to City Council. The City Council requests that the Annual Investment Report include the following additional information.

More Information on Project Status
1) OH is already reporting on projects that have received an award or opened during the Annual Report Year. OH should supplement this information by also providing, for each project, the date of: loan closing, construction permit issuance, Certificate of Occupancy issuance, and final close out, meaning there is no balance of encumbered funds remaining. OH should provide this information for all projects that have been awarded, regardless of award year, that either have not yet opened or opened during the Annual Report year. The information should be provided in a single table, so that it is easy to see when the project was initial awarded and current status.
2) OH should provide an easy-to-read dashboard, with information similar to Slide 6 in the Office of Housing's presentation on the September 11, 2025 Governance, Accountability and Economic Development Committee.

Progress on achieving housing goals
OH should provide updated information on progress in achieving housing goals included in the Housing Investment Report, broken down by program, unit type and income level served. The Housing Investment Report articulates the City's affordable housing productions goals for 2024-2030 and gives an estimate of the number of units that will be provided with available city funds and programs over that time period. The City Council requested the Housing Investment Report through SLI OH-001S-A with the 2025 Adopted Budget. The Housing Investment Report was provided to Council in September 2025.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 30, 2026

2026 COUNCIL BUDGET ACTION

V1

OH-007-A

Proviso $5 million PET in OH until OCR and OPCD studies are complete

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $5 million Payroll Expense Tax (PET) in the Office of Housing (OH) until the Office of Civil Rights (OCR) and Office of Planning and Community Development (OPCD) studies are complete.

This CBA would impose the following proviso:

“Of the appropriation in the 2026 budget for the Office of Housing (OH), $5 million Payroll Expense Tax may not be spent until authorized by future ordinance. Council anticipates that such authority will not be granted until the Office of Civil Rights (OCR) completes a reparations study and the Office of Planning and Community Development (OPCD) evaluates the feasibility of distributing funds to support investments in housing, home ownership, culture, community, and commerce focusing on remedying historical injustices experienced by descendants of Black slaves, people of Black lineage, members of the African diaspora, and descendants of chattel slavery, and if feasible develops a proposal for the coordinated distribution of such funds."

ATTACHMENT: No

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OH-009S-A

Request that OH prioritize recovery housing projects in the 2026 Notice of Funding Availability process

SPONSORS

Sara Nelson, Maritza Rivera, Debora Juarez

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Housing (OH) prioritize recovery housing projects, if applications are received for such projects, in the 2026 Notice of Funding Availability (NOFA) process. Each year OH issues a competitive NOFA for its multi-family rental capital funds.

Recovery housing is housing that offers service delivery models to support recovery for those with substance abuse disorders. Recovery housing requires ongoing operating funding for services, so funding of recovery housing would be dependent upon not just available capital funds but also availability of ongoing operating funding, which may come from OH, Washington State, King County or the federal government. The availability of operating funding for new projects is uncertain, given uncertainty at the federal level about support for permanent housing with supportive services and projected budget deficits at the state level.

In the Housing Funding Policies for Program Years 2024-2026, as adopted by Ordinance 127051 in 2024, Council added recovery housing as one of the "general objectives and priorities" that should guide use of OH multi-family funding. In OH's 2025 NOFA, recovery housing was included as one of the objectives, consistent with the Housing Funding Policies. The types of projects funded in any NOFA process will depend on the applications submitted by affordable housing developers. In the 2025 NOFA process, no recovery housing applications were submitted.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: December 31, 2026

2026 COUNCIL BUDGET ACTION

V2

OIG-101-A

Increase OIG by $50,000 GF and 0.5 FTE to increase a Community Engagement Coordinator position to full time

SPONSORS

Robert Kettle, Mark Solomon, Maritza Rivera, Dan Strauss, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(50,000)	
Total Budget Balance Effect	$(50,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of the Inspector General for Public Safety (OIG) by $50,000 GF and add 0.5 FTE to increase from half-time to full-time OIG's Community Engagement Coordinator position.

The 2023 Mid-Year Supplemental Budget Ordinance (ORD 126876) increased appropriation authority by $49,000 GF in OIG to fund a 0.5 FTE Community Engagement Coordinator position to provide racial equity expertise in scoping work projects, as well as strategic engagement with community. The position is currently vacant, and OIG has indicated that a full-time position would better attract applicants with desired expertise and ability to develop and manage robust engagement opportunities between OIG and community, and liaise with the engagement teams of Office of Police Accountability (OPA), Community Police Commission (CPC), and the City.

This position will serve as the subject matter expert, advising OIG leadership and staff as engagement opportunities evolve. The Community Engagement specialist will build and maintain relationships with police accountability and community stakeholders by facilitating engagement with the public to better understand community needs and concerns. This position will also organize and participate in OIG-sponsored community engagement events, stakeholder roundtables, regularly scheduled community initiatives, as well as those sponsored by outside organizations.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
OIG	Office of Inspector General for Public Safety	00100-BO-IG-1000	2026		$50,000

2026 COUNCIL BUDGET ACTION

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
OIG	00100-BO-IG-1000	2026	Public Relations Specialist,Senior	1	1.0

2026 COUNCIL BUDGET ACTION

V1

OIRA-001-B

Make the $4 million one-time investment in OIRA for immigrant & refugee community support ongoing and sunset 3.0 FTE at the end of 2026

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would change $4 million (GF) in proposed appropriations for federal funding backfill within the Office of Immigrants & Refugee Affairs (OIRA) from a one-time to an ongoing investment and would sunset the 3.0 FTE roles supporting 2026 work. The 2026 Proposed Budget would have added $4 million to OIRA's budget in one-time funding backed by the proposed Seattle Shield Initiative changes to the Business and Occupation Tax to support 2.0 sunset FTE, 1.0 temporary FTE and to expand existing and new OIRA programming for the immigrant and refugee community.

This CBA proposes the $4 million investment for ongoing funding to be utilized for variety of programming necessary to respond to federal policy and funding changes. In 2026, the funding could be utilized for Rapid Response, Legal Defense, Immigrant Integration & Citizenship Support, Adult Immigrant Workforce Development & Ready to Work, Immigrant Youth Career Pathways Programs, OIRA Immigrant Safety Access Network, and Ethnic Media, and Translation & Community Advisors and the staffing needed to support these functions. To ensure the City is responsive to the needs of the community, which may evolve and change with time, this CBA is not intended to be prescriptive of spending in 2027 and beyond, which may differ from the categories listed.

This is a net neutral budget amendment in 2026; however, the change shifts this allocation to ongoing funding sources and would reduce the "federal funding backfill" reserve in future financial projections. This CBA also changes the temporary Grants & Contracts Specialist staffing to a sunset FTE and proposes 2.0 FTE Strategic Advisor 1 as general government, rather than exempt status and maintains the proposed positions to sunset at the end of 2026.

ATTACHMENT: No

TRANSACTIONS - ONGOING

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
OIRA	Office of Immigrant and Refugee Affairs	00100-BO-IA-X1N00	2026		$4,000,000

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OIRA	Office of Immigrant and Refugee Affairs	00100-BO-IA-X1N00	2026		$(4,000,000)

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
OIRA	00100-BO-IA-X1N00	2026	Grants and Contracts Specialist	1	1.0
OIRA	00100-BO-IA-X1N00	2026	Strategic Advisor 1, General Government	2	2.0
OIRA	00100-BO-IA-X1N00	2026	Strategic Advisor 1,Exempt	-2	-2.0

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OIRA-002S-A

Request OIRA to develop a report on the Seattle Immigrant and Refugee Commission

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Maritza Rivera

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests the Office of Immigrant & Refugee Affairs (OIRA) to develop a report on the status of, and plan to recruit members for the Seattle Immigrant and Refugee Commission (Commission). The work and contributions of the Commission are important because Seattle is home to many immigrant and refugee communities. The City seeks to strengthen the relationship between government and these communities because of the value of cultural diversity and their contribution to Seattle's civic and economic identity. Language and cultural barriers may compromise equal access to government services and programs. The Commission benefits the City by sharing its experience navigating the complex and dynamic issues impacting immigrant and refugee communities in Seattle, particularly at this time when policy and program changes are being made at the federal level. The Mayor and City Council have taken proactive steps to the address the challenges facing immigrant and refugee communities by investing in OIRA and through the creation of the Immigrant and Refugee Advisory Board in 2007, which is now known Seattle Immigrant and Refugee Commission since 2015.

The purpose of the Commission is to advise the Mayor and City Council on matters impacting immigrants and refugees living and working in Seattle, and it supports the City's goals of immigrant integration. The Commission is intended to reflect the diversity of Seattle's immigrant and refugee communities and has 15 seats (eight appointed by the Mayor and seven appointed by the City Council). Only one of the 15 seats is currently filled and that term expires August 31, 2026. The 2026 Proposed Budget increased OIRA's budget by 61 percent ($4 million) with one-time funding. The Council has proposed to make that funding ongoing to support a wide variety of programs addressing the current needs of immigrants and refugees. The Council is interested in engaging with the Commission on how best to enhance and improve access to City services and resources, as well as strengthening opportunities for this population to participate in civic life.

The Council requests that OIRA's report includes the following components:

1) Provides an overview of the current expectations, structure, and operations of the Commission;

2) Outlines the department's staffing of, and engagement with, the Commission, including the internal processes for receiving feedback and recommendations on program and policy development from the Commission;

3) Develops a clear ongoing recruitment and engagement strategy for Commissioners to ensure the seats are filled moving forward; and

4) Provides recommendations for potential new members for the City Council to consider for appointment for its seven seats and a timeline for appointment of the Mayor's eight seats.

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

Responsible Council Committee(s): Housing and Human Services

DUE DATE: May 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OIRA-003S-A

Request that OIRA report on a spending plan for $4 million in ongoing investment to respond to federal policy and funding changes, which reflects engagement with the Seattle Immigrant and Refugee Commission, organizational partners, and other stakeholders

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Maritza Rivera

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Immigrant and Refugee Affairs (OIRA) create a spending plan for $4 million in ongoing investments to support programming necessary to respond to federal policy and funding changes. This spending plan should reflect engagement with the Seattle Immigrant and Refugee Commission, organizational partners, and other stakeholders.

Council requests that, at a minimum, the report include a process for determining proposed expenditures, a breakdown of data and community engagement that informed the proposed spending plan, specific activities anticipated to be funded, and initial measurable goals or outcomes anticipated to be achieved with this funding.

Background

The 2026 Proposed Budget included a one-time appropriation of $4 million to OIRA, to respond to federal policy and funding changes. which could support rapid response efforts, legal defense, immigrant integration and citizenship support, adult immigrant workforce development programs, immigrant youth career pathways programs, the OIRA Immigrant Safety Access Network, communications and translation support, and the staffing needed to support these functions.

Council Budget Action OIRA-001-B-1 would change the $4 million one-time investment to an ongoing expenditure, to support programming necessary to respond to federal policy and funding changes.

Council intends for this SLI to inform spending in 2027 to support programming necessary to respond to federal policy and funding changes, and to reflect partnership and co-design with community stakeholders, including but not limited to the Seattle Immigrant and Refugee Commission.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: August 1, 2026

2026 COUNCIL BUDGET ACTION

V2

OLS-001-A

Increase OLS by $190,000 GF for immigrant small business outreach and support

SPONSORS

Sara Nelson, Rob Saka, Mark Solomon, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(190,000)	
Other Funds	$0	
Total Budget Balance Effect	$(190,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Labor Standards (OLS) by $190,000 GF (one-time) and would provide support for a non-profit organization savvy in working with immigrant business owners to support them to better learn Seattle's labor laws.

An organization like the Somali Independent Business Alliance (SIBA) or a similar organization dedicated to empowering refugees and immigrants through business training, mentorship, and leadership development would be well suited to educate Seattle's immigrant small business owners. This funding augments investments currently being made through the OLS Business Outreach and Education Fund (BOEF) which facilitates 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	Appropriation to Special Funds	00100-BO-FG-2QA00	2026		$190,000
OLS	Office of Labor Standards	00190-BO-LS-1000	2026	$190,000	$190,000

2026 COUNCIL BUDGET ACTION

V1

OPCD-001-B

Increase OPCD by $194,000 GF for long-range planning

SPONSORS

Maritza Rivera, Rob Saka, Mark Solomon

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(194,375)	
Total Budget Balance Effect	$(194,375)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $194,000 GF to restore funding for a vacant long-range planning position that would be defunded in the 2026 Proposed Budget.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Planning and Community Development	00100-BO-PC-X2P00	2026		$194,375

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

OPCD-002S-A

Request that OPCD report on community outreach related to zoning changes

SPONSORS

Dan Strauss, Rob Saka, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Planning and Community Development (OPCD) report on policies and procedures to effectively conduct outreach regarding changes to zoning. During the public outreach regarding zoning changes related to the One Seattle Plan Comprehensive Plan update, Council heard from many residents that more effective outreach needed to be done. This SLI asks OPCD to report on effective outreach and engagement tools, particularly mailers. In particular, it asks OPCD to respond to the following questions:

1. What policies should be in place to effectively conduct outreach regarding zoning changes? What approaches work better if the change is to the text of the land use code? What approaches work better if the change is to the zoning map?

2. OPCD's primary tool for conveying information about its projects is the OPCD website. What brings people to use the OPCD website? How do members of the public currently learn about new projects?

3. How do people attending OPCD meetings learn about the meetings? Are there known gaps in who is informed about OPCD events, or who attends events? What could be done to reach those people who are not able to attend OPCD's events?

4. What are best practices from other large cities for outreach and engagement on major planning projects? What do their outreach and engagement budgets look like?

5. If the City were to mail notices regarding zoning changes:
a. What would the cost be to send mailers to the entire city?
b. What would the cost be to send mailers to everyone within a typical neighborhood center?
c. What would the cost be to send mailers to everyone in a single Council district?
d. What would the cost be to send mailers to everyone in a specific zip code?

Responsible Council Committee(s): Land Use

DUE DATE: June 30, 2026

2026 COUNCIL BUDGET ACTION

V1

OPCD-003-A

Increase OPCD by $100,000 GF for outreach and engagement and extend the term of an outreach and engagement position

SPONSORS

Dan Strauss, Rob Saka, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $100,000 GF for outreach and engagement, including $50,000 for outreach by mail, and it would extend the term of a term-limited Planning and Development Specialist, Senior-BU position from January 31, 2027 to January 31, 2028.

The Planning and Development Specialist, Senior position (10007407) was added in the 2022 Adopted Budget to support OPCD's work on outreach and engagement related to the Comprehensive Plan update. Work on regulations implementing the Comprehensive Plan is anticipated to continue at least through 2027.

This CBA would maintain OPCD's staff capacity for outreach and engagement through the next stages of the Comprehensive Plan update process and would increase OPCD's financial capacity to undertake outreach and engagement on major planning projects over time through strategies identified under Statement of Legislative Intent OPCD-002S-A-1.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Planning and Community Development	00100-BO-PC-X2P00	2026		$100,000

2026 COUNCIL BUDGET ACTION

V3

OPCD-005-A

Proviso $200,000 JumpStart Fund in OPCD to expand the scope of a reparations program

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $200,000 JumpStart Fund in the Office of Planning and Community Development (OPCD) to expand the scope of a reparations program. The 2026 Proposed Budget includes $200,000 JumpStart Fund in the Equitable Development BSL to "develop a process for the administration of an Equity Housing Fund focusing on remedying historical injustices for descendants of Black slaves." The funds would be used for consultants with related expertise and related program costs.

Work on this study is intended to commence after the Office of Civil Rights completes a reparations study, and it is intended to influence the Office of Housing's (OH's) allocation of funds as part of a four-year initiative to allocate OH housing funds to a series of investments that will benefit descendants of Black slaves.

This proviso is intended to broaden the scope of analysis beyond housing investments, and to ask OPCD to look at a collection of investments around all historical impacts of discrimination touching on culture, community, and commerce. Impacts to be addressed should focus on descendants of slaves, Black lineage, African diaspora, and chattel slavery. Examples of community investments include support for clinics; black churches, and other hubs of historical gathering; informational sharing; and resource sharing. See also OCR-010-A and OH-007-A-1 for related budget actions.

This CBA would impose the following proviso:

"Of the appropriations in the Office of Planning and Community Development (OPCD) 2026 budget for the Equitable Development Initiative Budget Summary Level (OPCD - BO-PC-X2P40), $200,000 is appropriated solely to develop a proposal for administration of coordinated funds to support investments in housing, culture, community and commerce focusing on remedying historical injustices experienced by descendants of Black slaves, people of Black lineage, members of the African diaspora, and descendants of chattel slavery and may be used for no other purpose. OPCD should work with the Office of Civil Rights, the Office of Housing, and the Department of Neighborhoods on this project."

2026 COUNCIL BUDGET ACTION

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OPCD-007-C

Increase OPCD by $2 million GF for a community clinic in Rainier Beach

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(2,000,000)	
Total Budget Balance Effect	$(2,000,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $2 million GF (one-time) to support a new community health clinic in Rainier Beach, such as the Tubman Health Center Project. The Tubman Center for Health and Freedom has previously been granted $2.1 million in funds through the Equitable Development Initiative. This CBA would support infrastructure improvements such as street, sidewalk and utility upgrades, or neighborhood improvements informed by community input.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Equitable Development Initiative	00100-BO-PC-X2P40	2026		$2,000,000

2026 COUNCIL BUDGET ACTION

V1

OPCD-008-B

Increase OPCD by $1 million GF for a public market project

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(1,000,000)	
Total Budget Balance Effect	$(1,000,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $1,000,000 GF (one-time) to increase funding for a public market in the Highland Park community, such as the African Community and Housing Development International Public Market project. Previously the International Public Market project has been granted $5 million through the Equitable Development Initiative.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Equitable Development Initiative	00100-BO-PC-X2P40	2026		$1,000,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OPCD-009S-A

Request that OPCD report on the design and cost of a pilot project to increase access to healthy food in underserved areas

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Joy Hollingsworth, Debora Juarez, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Planning and Community Development (OPCD) work in conjunction with the Office of Sustainability and Environment (OSE) and the Office of Economic Development (OED) to report on the design of a pilot project to explore new models for increasing access to healthy food retail in underserved areas and costs to implement the project. This pilot project is outlined in OPCD's response to SLI OPCD-003S-A (Clerk File 323511) and would involve collaboration between public and private partners to pursue joint development opportunities and establish a limited number of neighborhood-based food markets throughout the city. The goal as described in that response would be to develop a replicable framework that aligns with Seattle's regulatory environment and funding landscape while offering real-world insights that inform future food access strategies. This work may be in conjunction with the Mayor's Executive Order 2025-10, which directs city departments including OPCD, OSE, and OED to identify potential property acquisition in food deserts to support grocery stores (or pharmacies) in partnership with the private sector.

Responsible Council Committee(s): Land Use

DUE DATE: June 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OPCD-010S-A

Request that OPCD update the Neighborhood Snapshots demographics

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Debora Juarez, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Office of Planning and Community Development (OPCD) update the Neighborhood Snapshots (Snapshots) demographics profiles in 2026, expand the collection of Snapshots to cover all neighborhoods in Seattle, and include demographic data by Council District. Each Council District Snapshot should include demographics data with comparisons to citywide averages, statewide averages, and nationwide averages.

Background:
The Neighborhood Snapshots are a collaboration between the Department of Neighborhoods (DON) and OPCD that have been historically hosted on DON's website. In the third quarter of 2023, DON published an updated webpage and series of Neighborhood Snapshots covering 33 areas of Seattle. The snapshots were published as print-friendly, one-page PDFs, with a map and basic demographics for each area covered. A consultant produced the snapshots and OPCD and the Office of Immigrant and Refugee Affairs (OIRA) assisted DON with data and advised on contents.

Going forward, OPCD will lead the design and production of the Neighborhood Snapshots and OPCD will host the future snapshot updates on OPCD's webpage. OPCD will collaborate with DON and OIRA to ensure the snapshots continue to be useful for all three departments and community stakeholders, and they will continue to work together to build awareness of the availability of the snapshots and other resources. The plan is for OPCD to update the snapshots and begin hosting them on the OPCD website in 2026.

Responsible Council Committee(s): Libraries, Education & Neighborhoods

DUE DATE: June 30, 2026

2026 COUNCIL BUDGET ACTION

V1

OPCD-011-A

Increase OPCD by $250,000 GF for the Northern Lights Initiative

SPONSORS

Dan Strauss, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Office of Planning and Community Development (OPCD) by $250,000 GF (one-time) to expand the Northern Lights initiative. The Northern Lights initiative is working to enhance neighborhoods around Aurora Avenue North. The 2026 Proposed Budget includes $250,000 for an external business liaison for community support and activation, a design contest for City-owned property at N 130th Street and Aurora, and $15,000 for placemaking improvements. This CBA would increase funding for the Northern Lights initiative by $250,000, of which $150,000 is allocated to safety improvements, including a fence, at community-serving facilities along Aurora Avenue N, such as Aurora Commons, and $100,000 would be for long-range planning.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Planning and Community Development	00100-BO-PC-X2P00	2026		$250,000

2026 COUNCIL BUDGET ACTION

V1

OPCD-012-A

Increase OPCD by $100,000 GF for a Rainier Beach community health clinic

SPONSORS

Mark Solomon, Rob Saka, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $100,000 GF (one-time) for a community health clinic in Rainier Beach. Funding would be added to funding provided under OPCD-007-C-1, which would add $2 million to OPCD's budget to support the development of infrastructure investments around a new clinic in Rainier Beach, such as the Tubman Health Center. The business climate assessment funding is intended to fund a review of "the City's laws, regulations, taxes, levies, fees and practices applicable to businesses and analyze how the City compares to other regional, national, and international municipalities."

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OPCD	Equitable Development Initiative	00100-BO-PC-X2P40	2026		$100,000

2026 COUNCIL BUDGET ACTION

V1

OSE-001-A

Increase OSE by $75,000 GF for Georgetown Neighborhood Center Planning to Support Climate Resilience

SPONSORS

Rob Saka, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(75,000)	
Total Budget Balance Effect	$(75,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Sustainability and Environment (OSE) by $75,000 in 2026 (one-time) to support planning for a neighborhood center in Georgetown as part of Georgetown's climate resilience strategies.

In 2024, OSE partnered with MAKERS architecture and urban design, Environmental Works, and Georgetown community members to develop a building design program for a new, community-owned and operated neighborhood center in Georgetown. Additional funding is proposed in 2026 to follow up on design and community engagement for the project. Approximately $60,000 would fund a consultant for this work, and $15,000 is anticipated to fund outreach.

OSE leads Seattle's Duwamish Valley Program (DVP) - an interdisciplinary, collaborative effort in partnership with 18 other departments to advance the City's environmental justice goals, and promote equitable development in the Duwamish Valley, with an emphasis in South Park and Georgetown. The 2026 Proposed Budget includes $1.35 million in ongoing baseline for this work in OSE, and includes youth leadership development, small business supports, tree planting, and green stormwater infrastructure.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OSE	Office of Sustainability and Environment	00100-BO-SE-X1000	2026		$75,000

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

OSE-002-A

Increase OSE by $200,000 GF to support farmers markets in food deserts, and impose a proviso

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(200,000)	
Total Budget Balance Effect	$(200,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Sustainability and Environment (OSE) by $200,000 in 2026 to provide support to farmers markets in neighborhoods with food deserts, which may include but not be limited to: Georgetown, Delridge, Beacon Hill, Highland Park, South Park, Sand Point, and Rainier Beach.

OSE's 2026 Proposed Budget includes one-time funding of $127,000 for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. Additional funding for the Lake City Farmers Market is being held in reserve, with a total commitment of $317,000 over three years.

In 2025, OSE contracted with the Georgetown Merchants Association for $50,000 to support neighborhood activation, including a community event series and a pilot Georgetown seasonal farmers market. In 2024, African Community Housing Development received an award of $100,000 from the Department of Neighborhoods' Food Equity Fund to expand the Delridge Farmer's Market to a new, larger location for the market's fifth anniversary season in 2025.

This CBA would impose the following proviso:

"Of the appropriation in the 2026 budget for the Office of Sustainability and Environment, $200,000 is appropriated solely for supporting farmers markets in neighborhoods with food deserts, and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OSE	Office of Sustainability	00100-BO-SE-X1000	2026		$200,000

2026 COUNCIL BUDGET ACTION

	and Environment				

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

OSE-003S-A

Request that OSE study trees and parking in Tree Canopy Equity and Resilience Plan

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Joy Hollingsworth, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent requests the Office of Sustainability and Environment (OSE) to include evaluation of replacing parking in the City's right-of-way with trees in the development of OSE's Tree Canopy Equity and Resilience Plan (Plan) with such factors as estimates of capital and operating costs, trade-offs in terms of vehicle movement and parking capacity, strategies for reducing conflicts with utility infrastructure, and identification of locations in Seattle most suited/ready for replacing parking with trees.

This SLI requests that OSE's Urban Forestry Team collaborate with City departments (Seattle Public Utilities, Seattle City Light, Seattle Parks and Recreation, Seattle Department of Transportation, Seattle Department of Construction and Inspections, and Finance and Administrative Services) to consider measures akin to those proposed by the City of Paris, France. The 2024-2030 Paris Climate Plan set a goal of replacing 60,000 parking spaces with street trees.

Responsible Council Committee(s): Sustainability, City Light, Arts & Culture

DUE DATE: April 1, 2026

2026 COUNCIL BUDGET ACTION

V1

OSE-004-A

Increase OSE by $100,000 GF (one time) to support reporting on the City's policy, regulatory, and organizational approach to achieving urban tree canopy coverage goals

SPONSORS

Maritza Rivera, Rob Saka, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Office of Sustainability and Environment (OSE) by $100,000 GF (one-time) to provide resources for consultant or internal staff support for the reporting requested in Statement of Legislative Intent MO-001S-A.

MO-001S-A would request that the MO and the Office of Sustainability and Environment (OSE) report to the Council on (1) the City's current structure, organization and process for the development of policies, regulations, and programs to achieve tree canopy coverage goals; (2) any needed reorganizations or consolidations of City service delivery and department jurisdictions; and (3) budgetary and staffing needs associated with any reorganizations or consolidations. The report should be developed in consultation with the Urban Forestry Commission, the urban forestry interdepartmental team, key constituents, and departments with a mission or portfolio that encompasses urban forestry management and regulation of development, such as the Seattle Department of Transportation, the Seattle Department of Construction and Inspections, the Office of Planning and Community Development, Seattle Public Utilities, Seattle Parks and Recreation, Seattle City Light, the Department of Finance and Administrative Services, and Seattle Center.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OSE	Office of Sustainability and Environment	00100-BO-SE-X1000	2026		$100,000

2026 COUNCIL BUDGET ACTION

V1

SCL-001-A

Proviso $100,000 in SCL for outreach for apprenticeships

SPONSORS

Joy Hollingsworth, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action would impose the following proviso:

"Of the appropriations in Seattle City Light's (SCL) 2026 budget for the Leadership and Administration Budget Summary Level (BO-CL-ADMIN), $100,000 is appropriated solely for contracting with one or more vendors with existing capacity and community connections, such as Byrd Barr Place, to conduct outreach and recruitment to potential candidates in under-resourced communities for SCL's apprenticeship program and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDCI-001-B

Increase SDCI by $500,000 GF to partially restore reductions to tenant services contracts

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Seattle Department of Construction and Inspections (SDCI) by $500,000 GF on an ongoing basis to partially restore funding for tenant services grants and contracts to 2024 levels.

The 2024 Adopted Budget appropriated $2.4 million to SDCI for contracts and grants with tenant services organizations that provide education for landlords and tenants on the City's regulations, outreach, case management, eviction legal defense, and other services for tenants and landlords. The 2026 Proposed Budget would appropriate approximately $1.6 million for tenant services grants and contracts. These grants and contracts are distinct from appropriations to the Human Services Department (HSD) for rental assistance, for which the 2026 Proposed Budget would appropriate $11.4 million.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SDCI	Compliance	00100-BO-CI-U2400	2026		$500,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDCI-003S-A

Request that SDCI and OPCD report on process and schedule for prioritizing mandatory regulatory changes

SPONSORS

Mark Solomon, Rob Saka, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Construction and Inspections (SDCI) and the Office of Planning and Community Development (OPCD) provide a report to the Council that identifies how current and future legislation for mandated changes to regulations will be prioritized, developed, and transmitted to the Council for action prior to statutory deadlines.

OPCD and SDCI share responsibility for developing changes to land use regulations to respond to state and federal mandates. Generally, SDCI develops regulations related to regulatory programs administered by the department, such as Design Review; technical code changes that facilitate administration, such as changes contained in the biannual land use code omnibus bill; and changes to environmental regulations, such as the Shoreline Code and Environmentally Critical Areas Ordinance. OPCD, generally, develops regulations related to area-wide planning efforts and broad Growth Management Act-based mandates, such as implementation of the middle housing requirements.

In recent years, both departments have failed to meet statutorily imposed deadlines for state and federal mandates. For example, the Mayor and OPCD did not transmit legislation to amend the Comprehensive Plan and implement the requirements of HB 1110, related to middle housing, until three months after the December 31, 2024, deadline for action on the Comprehensive Plan by the City. Similarly, SDCI has yet to transmit permanent legislation implementing the requirement of HB 1293, which requires that local design review programs meet state requirements. The state deadline for implementation of that mandate was June 30, 2025. Some delays have been caused by factors outside of either department's control, such as SEPA appeals to the City Hearing Examiner. Others appear to reflect prioritization decisions by the Executive that ignore state-mandated deadlines.

Failure to meet deadlines for mandatory changes to regulations can create confusion for applicants and the public, who may detrimentally rely on the current requirements in the City's Land Use Code without knowing that some may have been statutorily preempted. Additionally, the State Legislature has increasingly included provisions in its legislation that include penalties for jurisdictions that do not meet the legislated timeline. Not meeting these deadlines may carry legal or financial risks to the City.

Responsible Council Committee(s): Land Use

DUE DATE: March 31, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDCI-004S-A

Request that SDCI report quarterly on the health of the Construction and Inspections Fund

SPONSORS

Mark Solomon, Rob Saka, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislation Intent (SLI) requests that the Seattle Department of Construction and Inspections (SDCI) report quarterly on permit volumes, construction values, workload, and reserve fund balances. Where information is available, reports should distinguish permit revenue, staffing, and reserve balances by cost center. The Council intends to make future fee adjustments based on workload and the health of the Construction and Inspections Fund, including its reserves.

SDCI's 2026 Proposed Budget relies on an approximately 18 percent fee increase, which would be applicable to construction and land use permits. The proposed increase is estimated to generate approximately $8.2 million in revenue to the Construction and Inspections Fund in 2026. That revenue would help maintain staffing levels to ensure timely permit review and maintenance of regulatory services. Generally, past fee increases have reflected inflationary adjustments and increased labor costs associated with approved labor contracts, not adjustments to maintain core services.

SDCI's budget for permitting services relies almost exclusively on revenue from fees charged for those services. To address construction volatility, SDCI relies on two structural budgetary mechanisms: (1) contingent Budget Authority, which allows the department to increase staffing without first getting Council authorization, up to an approved limit, when permit application volumes increase; and (2) a core staffing reserve to maintain trained staff and institutional knowledge when permit application volumes and value decrease.

The financial plan for the Construction and Inspections Fund indicates that SDCI has a core staffing reserve of $22 million in 2025. That reserve, even with the proposed fee increase, would be drawn down to $12 million in 2026 and $7 million in 2027. Without the fee, the core staffing reserve would be nearly completely drawn down in 2026, which, depending on economic conditions, could force SDCI to lay-off core staff during the year.

Responsible Council Committee(s): Land Use

DUE DATE: March 31, 2026

2026 COUNCIL BUDGET ACTION

V1

SDCI-005-A

Decrease SDCI by $750,000 GF and increase SDCI by $750,000 Construction and Inspections Fund for AI permitting improvements

SPONSORS

Budget Chair

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$750,000	
Other Funds	$(750,000)	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would decrease proposed GF appropriations by $750,000 for the purchase and on-going subscription for an AI permitting tool and increase appropriations from the Construction and Inspections Fund by $750,000 for the same purchase and ongoing subscription.

The 2026 Proposed Budget includes appropriations of $750,000 GF for the purchase and on-going subscription for an AI permitting tool. The one-time cost of the tool is $500,000. The remainder would be an ongoing $250,000 cost for subscriptions and integration with the City's Accella permitting software. Software purchases, ongoing license costs, and other technology costs for process improvements are eligible Construction and Inspections Fund expenditures and, if revenue is available, do not have to be borne by the General Fund.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SDCI	Technology Investments	00100-BO-CI-U2900	2026		$(250,000)
SDCI	Technology Investments	48100-BO-CI-U2900	2026		$250,000

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure

2026 COUNCIL BUDGET ACTION

SDCI	Technology Investments	00100-BO-CI-U2900	2026		$(500,000)
SDCI	Technology Investments	48100-BO-CI-U2900	2026		$500,000

2026 COUNCIL BUDGET ACTION

V1

SDCI-006-A

Increase SDCI by $400,000 GF to restore reductions to tenant services contracts

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(400,000)	
Total Budget Balance Effect	$(400,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Seattle Department of Construction and Inspections (SDCI) by $400,000 GF on an ongoing basis to restore funding for tenant services grants and contracts to 2024 levels.

The 2024 Adopted Budget appropriated $2.4 million to SDCI for contracts and grants with tenant services organizations that provide education for landlords and tenants on the City's regulations, outreach, case management, eviction legal defense, and other services for tenants and landlords. The 2026 Proposed Budget would appropriate approximately $1.6 million for tenant services grants and contracts. These grants and contracts are distinct from appropriations to the Human Services Department (HSD) for rental assistance, for which the 2026 Proposed Budget would appropriate $11.4 million. This CBA in conjunction with SDCI-001-B would increase appropriations to SDCI for contracts and grants with tenant services organizations by $900,000 over the 2026 Proposed Budget.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SDCI	Compliance	00100-BO-CI-U2400	2026		$400,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDHR-001S-A

Request that SDHR report on new programs for City employees subject to layoff

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Human Resources (SDHR) report on actions taken to enhance and implement programs and rule changes in 2026 that are supportive of City employees subject to layoff. These offerings should support employees to continue their service with the City in new roles or help them to secure employment elsewhere.

Given the programs SDHR currently administers, the Council requests a report on actions taken to benefit workers subject to layoff, such as:
- Extending the Project Hire job referral program for civil service employees from 12 months to 24 months after layoff, while making the program availability transparent and eligibility automatic. At the same time, explore the removal of the prohibition of the referral of jobs that would be a promotion (if the employee passes the appropriate qualifications audit).
- Reinstating paid safe and sick leave time if laid off staff are rehired within 24 months, rather than the current 12-month period.
- Allowing for laid off or otherwise terminated staff to compete for 'internal hiring processes' for 24 months after separation from the City.
- Ensuring that information for workers explaining current SDHR programs and non-City offerings supporting workers to find new jobs are posted on SDHR's external website. As well, boosting the accessibility and visibility of SDHR's Inweb pertaining to the same information. Increasing the visibility and notice of layoff programs and career transition resources on both internal and external pages. Please include information regarding how staff can learn new skills (e.g. LinkedIn Learning available through Seattle Public Library and King County Library), about successful job search tools, and other opportunities available to workers.

This Statement of Legislative Intent (SLI) requests SDHR to further develop and enhance programs for City employees subject to layoff in 2025 and early in 2026, and:
(1) Submit a report to Council containing a timeline, recommended changes, and implementation plan by April 10, 2026, and
(2) Submit a report to Council on actions taken to implement the recommended changes including accompanying policies or legislation, as appropriate by June 1, 2026.

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: April 10, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

2026 COUNCIL BUDGET ACTION

V1

SDOT-001-B

Increase SDOT by $150,000 Transportation Fund for urban design and pedestrian improvements in the Admiral Junction

SPONSORS

Rob Saka, Dan Strauss, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(150,000)	
Total Budget Balance Effect	$(150,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations in the Seattle Department of Transportation (SDOT) by $150,000 Transportation Fund (one-time) for urban design and pedestrian safety improvements in the Admiral Junction that have been sought after by the community. The intent is to enhance walkability, accessibility, and neighborhood vitality through targeted investments in infrastructure such as curb ramps, crosswalks, and pedestrian-scale lighting. This CBA would also amend the SDOT 2026-2031 Capital Improvement Program within Urban Design Capital Projects (MC-TR-C120).

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility-Capital	13000-BC-TR-19003	2026		$150,000

ATTACHMENT A

Urban Design Capital Projects

Project No:	MC-TR-C120	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project funds periodic capital improvements made to SDOT infrastructure, including streetscape projects, adaptive streets, public realm projects and other efforts that improve the livability of the urban environment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	229	-	-	-	-	-	-	229
CRS Misc Revenues	-	2,420	-	-	-	-	-	-	2,420
Federal Grant Funds	199	1,228	-	-	-	-	-	-	1,427
Landscape Conservation & Local Infrastructure Program	373	627	-	-	-	-	-	-	1,000
Real Estate Excise Tax I	-	-	2,000	-	-	-	-	-	2,000
Real Estate Excise Tax II	-	21	-	-	-	-	-	-	21
Sound Transit Funds	72	-	-	-	-	-	-	-	72
State Grant Funds	-	300	-	-	-	-	-	-	300
Street Use Fees	92	28	-	-	-	-	-	-	120
Vehicle License Fees (2021)	2	178	-	-	-	-	-	-	180
Use of Fund Balance	-	-	150	-	-	-	-	-	150
Total:	**738**	**5,031**	~~**2,000**~~ **2,150**	**-**	**-**	**-**	**-**	**-**	~~**7,769**~~ **7,919**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	-	-	2,000	-	-	-	-	-	2,000
REET II Capital Fund	-	21	-	-	-	-	-	-	21
Transportation Benefit District Fund	2	178	-	-	-	-	-	-	180
Transportation Fund	737	2,183	150	-	-	-	-	-	~~**2,919**~~ **3,069**
Transportation Levy Fund	-	229	-	-	-	-	-	-	229
Unrestricted Cumulative Reserve Fund	-	2,420	-	-	-	-	-	-	2,420
Total:	**738**	**5,031**	~~**2,000**~~ **2,150**	**-**	**-**	**-**	**-**	**-**	~~**7,769**~~ **7,919**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

* Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars

2026 COUNCIL BUDGET ACTION

V2

SDOT-004-A

Proviso $250,000 in SDOT for freight planning in the BINMIC area

SPONSORS

Dan Strauss, Rob Saka, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $250,000 in appropriations for the Seattle Department of Transportation (SDOT) for freight planning and design charrettes in the Ballard-Interbay Northend Manufacturing and Industrial Center (BINMIC). The funding would support design charrettes and planning efforts to improve freight routes connecting Mixed Manufacturing and Logistics (MML) zones to regional freight corridors such as I-5 and SR-99. The intent is to ensure that freight infrastructure supports industrial activity while minimizing conflicts with other modes of transportation.

This CBA would impose the following proviso:
"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), $250,000 is appropriated solely for SDOT-led freight mobility planning in the BINMIC area and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SDOT-005-A

Proviso $250,000 in SDOT for freight planning in the Greater Duwamish Manufacturing/Industrial Center

SPONSORS

Dan Strauss, Rob Saka, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $250,000 in the Seattle Department of Transportation (SDOT) budget for freight planning in the Greater Duwamish Manufacturing/Industrial Center. The funding would support design charrettes and planning efforts to improve freight access to and from Port of Seattle facilities and major highways. The goal is to enhance freight efficiency and safety while supporting industrial land use and economic development.

This CBA would impose the following proviso:
"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), $250,000 is appropriated solely for freight mobility planning in the Greater Duwamish Manufacturing/Industrial Center and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SDOT-006-A

Proviso $1 million in SDOT for 6th Avenue NW Greenway improvements

SPONSORS

Dan Strauss, Rob Saka, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1,000,000 in the Seattle Department of Transportation (SDOT) budget for improvements to the 6th Avenue NW Greenway between NW 58th and NW 73rd Streets. This CBA would direct funding to support the completion of improvements along the 6th Avenue NW Greenway. The funding would support design and construction of safety and accessibility enhancements, including traffic calming, signage, and pedestrian crossings. The community has advocated for these improvements to support safe, multimodal transportation in the neighborhood.

This CBA would impose the following proviso:
"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Neighborhood Greenways (MC-TR-C063) project in the 2026-2031 Capital Improvement Program, $1,000,000 is appropriated solely for improvements to the 6th Ave NW Greenway between NW 58th and NW 73rd Streets and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SDOT-007-A

Proviso $1 million in SDOT for 8th Ave NW safety improvements

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1,000,000 in the Seattle Department of Transportation (SDOT) budget for safety improvements at multiple intersections along 8th Ave NW. By restricting the use of existing budget this CBA seeks to reserve funding for safety improvements at NW 70th, 53rd, 51st, and 49th Streets along 8th Ave NW. These intersections have been identified by the community as high-priority locations for pedestrian and cyclist safety enhancements. The funding would support design and implementation of traffic calming, signal upgrades, and crossing improvements.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Safe Streets and Roads for All project (MC-TR-C125) in the 2026-2031 Capital Improvement Program, $1,000,000 is appropriated solely for safety improvements along 8th Avenue NW and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SDOT-008-A

Proviso $250,000 in SDOT for initial design of 14th Ave NW corridor

SPONSORS

Dan Strauss, Rob Saka, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $250,000 in the Seattle Department of Transportation (SDOT) budget for the initial design of improvements along 14th Ave NW from NW Market Street to the Ship Canal. The corridor currently includes deteriorated pavement and disused rail infrastructure. The funding would support planning for multimodal improvements to enhance safety and connectivity in the area.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the People Streets and Public Spaces Capital project (MC-TR-C147) in the 2026-2031 Capital Improvement Program, $250,000 is appropriated solely for support of early design work for improvements to 14th Ave NW and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SDOT-009-A

Increase SDOT by $1,000,000 Transportation Fund (one-time) for removable safety barriers at farmers markets and impose a proviso

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(1,000,000)	
Total Budget Balance Effect	$(1,000,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Seattle Department of Transportation (SDOT) budget one-time by $1,000,000 Transportation Fund and proviso those funds for removable safety barriers at year-round farmers markets. Installation of the appropriate removable safety barriers, such as manually collapsible bollards, should fit the locations of the farmers markets hosted in Ballard, Fremont, University District, Capitol Hill, and West Seattle, per consultation with the relevant local community and farmers market operators and vendors. The intent is to first study implementation of safety barriers to ensure, upon implementation, that they improve pedestrian safety and prevent vehicle intrusion during market hours. The funding would support planning, design, procurement, and installation of the barriers in coordination with market operators and community stakeholders. This CBA would amend SDOT Capital Improvement Program Urban Design Capital Projects (MC-TR-C120) project.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Urban Design Capital Projects (MC-TR-C120) project in the 2026-2031 Capital Improvement Program, $1,000,000 is appropriated solely for the planning, design, and installation of removable safety barriers at some year-round farmers markets and may be spent for no other purpose."

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility-Capital	13000-BC-TR-19003	2026		$1,000,000

2026 COUNCIL BUDGET ACTION

ATTACHMENT A

Urban Design Capital Projects

Project No:	MC-TR-C120	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project funds periodic capital improvements made to SDOT infrastructure, including streetscape projects, adaptive streets, public realm projects and other efforts that improve the livability of the urban environment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	229	-	-	-	-	-	-	229
CRS Misc Revenues	-	2,420	-	-	-	-	-	-	2,420
Federal Grant Funds	199	1,228	-	-	-	-	-	-	1,427
Landscape Conservation & Local Infrastructure Program	373	627	-	-	-	-	-	-	1,000
Real Estate Excise Tax I	-	-	2,000	-	-	-	-	-	2,000
Real Estate Excise Tax II	-	21	-	-	-	-	-	-	21
Sound Transit Funds	72	-	-	-	-	-	-	-	72
State Grant Funds	-	300	-	-	-	-	-	-	300
Street Use Fees	92	28	-	-	-	-	-	-	120
Vehicle License Fees (2021)	2	178	-	-	-	-	-	-	180
Use of Fund Balance	-	-	1,000	-	-	-	-	-	1,000
Total:	**738**	**5,031**	~~**2,000**~~ **3,000**	**-**	**-**	**-**	**-**	**-**	~~**7,769**~~ **8,769**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	-	-	2,000	-	-	-	-	-	2,000
REET II Capital Fund	-	21	-	-	-	-	-	-	21
Transportation Benefit District Fund	2	178	-	-	-	-	-	-	180
Transportation Fund	737	2,183	1,000	-	-	-	-	-	~~**2,919**~~ **3,919**
Transportation Levy Fund	-	229	-	-	-	-	-	-	229
Unrestricted Cumulative Reserve Fund	-	2,420	-	-	-	-	-	-	2,420
Total:	**738**	**5,031**	~~**2,000**~~ **3,000**	**-**	**-**	**-**	**-**	**-**	~~**7,769**~~ **8,769**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

* Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars

2026 - 2031 Proposed Capital Improvement Program

2026 COUNCIL BUDGET ACTION

V2

SDOT-010-A

Increase SDOT by $75,000 Transportation Fund (one-time) for a SODO Transit Study and impose a proviso

SPONSORS

Rob Saka, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(75,000)	
Total Budget Balance Effect	$(75,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Seattle Department of Transportation (SDOT) budget one-time by $75,000 Transportation Fund and impose a proviso to restrict the use of those funds for a SODO Transit Study, similar to a 2017 SODO Transportation Needs Assessment Survey completed by King County Metro with SDOT's collaboration. The new study should evaluate and address transit operational needs in the context of transportation challenges, such as 2026 FIFA World Cup events and pending future construction by Sound Transit of the West Seattle and Ballard Link Extensions. The study would assess current and future transit service needs in the SODO district and develop actionable recommendations to maintain and improve access to jobs, services, and businesses during a period of significant infrastructure disruption.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), $75,000 is appropriated one-time solely to create a SODO Transit Study and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility Operations	13000-BO-TR-17003	2026		$75,000

2026 COUNCIL BUDGET ACTION

V1

SDOT-011-B

Proviso $500,000 in SDOT for a Golden Gardens transit service pilot

SPONSORS

Dan Strauss, Rob Saka, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $500,000 Seattle Transportation Benefit District Fund in the Seattle Department of Transportation (SDOT) budget for a summer transit pilot to Golden Gardens Park in Ballard. The intent of this CBA is to set aside funds to run public or private transportation service to Golden Gardens Park from connecting bus stops such as the Ballard terminus at 15th Ave NW and NW Market St during summer weekends in 2026, similar to the Trailhead Direct or Dial-A-Ride Transit programs run by King County Metro or the Downtown Waterfront Shuttle. Currently, there is no direct public transit access to Golden Gardens Park, which is one of Seattle's largest parks with beachfront on Puget Sound.

SDOT initially estimates that, for the cost of bus service for approximately two months, July 1 - September 1, at 12-hour days on the weekends, about $100,000 is needed. However, providing this service may require capital investments to implement bus infrastructure along Seaview Avenue including installation of new bus stops, safe bus turnarounds, and improvements or additional maintenance to the pavement conditions. SDOT has no estimates for these costs at this time. A service provider would need to be identified and negotiated as this route is not included in Metro's long-term plan (Metro Connects) or SDOT's Seattle Transportation Plan.

This CBA is dependent on budget legislation to allow the use of the Seattle Transit Measure (STM) funds for this purpose.

This CBA would impose the following proviso:
"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), $500,000 Seattle Transportation Benefit District Fund is appropriated solely to implement a summer transit or passenger transportation service pilot to Golden Gardens and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-012S-B

Request SDOT, DON & City Archivist to inventory and catalog historic street names for preservation

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth, Debora Juarez, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) work with the Department of Neighborhoods (DON) in coordination with the City Archivist of the Seattle Municipal Archives within the Office of City Clerk to inventory and catalog historic street names no longer in use for historic preservation.

This inventory should identify and document historic street names, particularly in areas annexed by Seattle before 1907, including West Seattle, Georgetown, Southeast Seattle, Columbia City, Town of Ravenna, and Ballard. Additionally, the departments are requested to inventory any street name mosaics, like those installed by Benson Shaw in Ballard, or other physical street name markers and integrate all of the information compiled into the City's public GIS maps.

The Council requests that SDOT present a progress report of this work to the Transportation Committee by September 4, 2026.

Responsible Council Committee(s): Transportation

DUE DATE: September 4, 2026

2026 COUNCIL BUDGET ACTION

V1

SDOT-014-B

Increase SDOT by $15,000 GF (one-time) for Hidden Beach at E. Harrison St End Park

SPONSORS

Joy Hollingsworth, Rob Saka, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(15,000)	
Total Budget Balance Effect	$(15,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase the Seattle Department of Transportation (SDOT) budget one-time by $15,000 GF to support efforts to activate East Harrison Street Shoreline Street End Park, also known as 'Hidden Beach'. The proposed funding could be used to undertake trash pickups, install new fencing, provide welcome signage or provide other amenities that would support the park's activation and contribute to the safety of those using this space.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	ROW Management	00100-BO-TR-17004	2026		$15,000

2026 COUNCIL BUDGET ACTION

V1

SDOT-015-A

Proviso $1.4 million in SDOT for Sand Point Way NE Improvements

SPONSORS

Maritza Rivera, Joy Hollingsworth, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1,400,000 in the Seattle Department of Transportation (SDOT) budget for improvements along Sand Point Way NE, from 40th Avenue NE to NE 65th Street. The funding would support design and construction of traffic calming and mitigation enhancements, including treatments such as, but not limited to, speed cushions or humps, or other methods to prevent unsafe speeding and street racing. The community has advocated for these improvements to support safe transportation in the neighborhood.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Vision Zero project (MC-TR-C064) in the 2026-2031 Capital Improvement Program, $1,400,000 is appropriated solely for improvements to Sand Point Way NE between 40th Avenue NE and NE 65th Street and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-021-A

Increase SDOT by $20,000 Transportation Fund (one-time) for pedestrian safety in Madison Park

SPONSORS

Joy Hollingsworth, Rob Saka, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(20,000)	
Total Budget Balance Effect	$(20,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Seattle Department of Transportation (SDOT) by $20,000 Transportation Fund (one-time) to improve and/or complete projects intended to improve pedestrian safety in Madison Park, such as crosswalk painting on 43rd Avenue E where the pedestrians cross between the playground and the beach. This CBA would also amend SDOT Capital Improvement Project Vision Zero (MC-TR-C064) to add the appropriations.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility-Capital	13000-BC-TR-19003	2026		$20,000

ATTACHMENT A

Vision Zero

Project No:	MC-TR-C064	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

Seattle's Vision Zero initiative is aimed at ending traffic deaths and serious injuries on city streets by 2030 through street design, education, engagement, and partnership. At the core of the international Vision Zero movement is the belief that no loss of life is acceptable; that humans make mistakes; and that cities should design a system that accounts for imperfection so that when a crash occurs, it doesn't result in death or injury. This program approaches the challenge of fatal and serious injury crashes from the angle of redesigning streets to emphasize safety, predictability, multimodal mobility, and the potential for human error. In addition, Vision Zero is focused on taking a proactive, systemwide approach to move toward a safer system for all.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	8,608	8,624	8,788	8,876	8,965	9,055	17,000	69,915
Commercial Parking Tax	2,340	157	2,874	2,900	2,900	2,900	2,900	2,987	19,958
Federal Grant Funds	2,818	4,291	-	-	-	-	-	-	7,109
General Fund	548	-	-	-	-	-	-	-	548
Partnership - WSDOT	-	450	-	-	-	-	-	-	450
Partnership Funds	(1)	1	-	-	-	-	-	-	-
Real Estate Excise Tax I	2,837	1,063	-	350	-	-	-	-	4,250
Real Estate Excise Tax II	2,401	1,301	531	205	574	574	574	591	6,751
State Gas Taxes - City Street Fund	29	-	-	-	-	-	-	-	29
State Grant Funds	1,936	323	-	-	-	-	-	-	2,259
Transportation Funding Package - Lid Lift	62	-	-	-	-	-	-	-	62
Transportation Move Seattle Levy - Lid Lift	22,297	3	-	-	-	-	-	-	22,300
Transportation Sales Tax	1,389	-	1,026	-	-	-	-	-	2,415
Vehicle License Fees (2021)	7,185	1,449	1,069	1,117	1,156	1,197	1,239	1,276	15,689
Vehicle License Fees (2023)	-	-	-	-	431	431	431	444	1,737
Use of Fund Balance	-	-	20	-	-	-	-	-	20
Total:	**43,841**	**17,645**	~~**14,124**~~ **14,134**	**13,360**	**13,937**	**14,067**	**14,199**	**22,298**	~~**153,472**~~ **153,492**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	62	-	-	-	-	-	-	-	62
General Fund	548	-	-	-	-	-	-	-	548
Move Seattle Levy Fund	22,291	3	-	-	-	-	-	-	22,294
REET I Capital Fund	2,837	1,063	-	350	-	-	-	-	4,250
REET II Capital Fund	2,401	1,301	531	205	574	574	574	591	6,751
Transportation Benefit District Fund	8,573	1,449	2,095	1,117	1,587	1,628	1,670	1,720	19,840
Transportation Fund	7,128	5,222	~~2,874~~ 2,894	2,900	2,900	2,900	2,900	2,987	29,811
Transportation Levy Fund	-	8,608	8,624	8,788	8,876	8,965	9,055	17,000	69,915
Total:	**43,841**	**17,645**	~~**14,124**~~ **14,134**	**13,360**	**13,937**	**14,067**	**14,199**	**22,298**	~~**153,472**~~ **153,492**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDOT-022S-A

Request SDOT to report on bus lanes, safety and reliability

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Debora Juarez

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request the Seattle Department of Transportation (SDOT) to report on accomplishments, spending, and planning intended to improve reliability of bus travel on the following major corridors and Metro Bus routes:

Denny Way and Route 8
Aurora Avenue and RapidRide E
Rainier Avenue and Route 7 and future RapidRide R

At a minimum, the report's findings should address: bus lanes and bus travel prioritization; improvements to access, safety, and pedestrian crossings; and the deployment of automatic speed cameras. The Council intends to inform potential budgetary choices and code changes with the findings of this report in collaboration with SDOT, advocates, and other partners.

Responsible Council Committee(s): Transportation

DUE DATE: June 15, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDOT-023S-A

Request that SDOT report on the performance and deployment of automatic traffic safety cameras

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent requests the Seattle Department of Transportation (SDOT), with support from the Seattle Police Department (SPD), to report to the Council on the performance and deployment of automated traffic safety cameras (ATSC). The report should include the following information:

1) Clarification of annual SDOT and SPD reporting responsibilities for ATSC deployment, citations, collisions, and infraction fees as provided in Seattle Municipal Code (SMC) 5.82.010.D;
2) Reports per item 1 for 2024 and 2025; and
3) The results of the review and evaluation of the 10 new locations of ATSC authorized by SMC 11.50.570.A, as called for in Ordinance 127213, Section 7, namely:

A. Alki Ave SW between 63rd Ave SW and Harbor Ave SW.
B. Harbor Ave SW between Alki Ave SW and SW Spokane St.
C. West Marginal Way SW between SW Spokane St and 2nd Ave SW.
D. Sand Point Way NE between 38th Ave NE and NE 95th St.
E. NE 65th St between Sand Point Way NE and Magnuson Park.
F. Roadways inside Magnuson Park including, but not limited to, NE 65th St and Lake Shore Dr NE.
G. Seaview Ave NW between Golden Gardens Park and 34th Ave NW.
H. 3rd Ave NW between Leary Way NW and N 145th St.
I. Martin Luther King Jr Way S between S Massachusetts St and S Henderson St.
J. Rainier Ave S from S Jackson St south to the city limits.

Responsible Council Committee(s): Transportation

DUE DATE: June 15, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDOT-025S-A

Request that SDOT report on the City's measurement of transportation project impacts

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Joy Hollingsworth, Dan Strauss, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent requests that the Seattle Department of Transportation (SDOT) report on how SDOT tracks the collective impact of transportation projects and how these projects impact vehicle miles traveled, road-source air and noise pollution, estimates of health disparities correlated by transportation, and other environmental justice and equity indicators.

The report should include the Office of Sustainability and Environment's and other City departments' efforts to report on these issues, as well as the Commute Trip Reduction program and other outreach and public engagement programs. The Council intends that the findings of this report will inform policy and budgetary decisions aimed to improve Seattle's environmental justice and transportation equity.

Responsible Council Committee(s): Transportation

DUE DATE: April 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-027S-B

Request SDOT to provide Seattle Transit Measure renewal options, including funding for new sidewalk construction

SPONSORS

Rob Saka, Mark Solomon, Debora Juarez

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide the Council with options for a potential renewal of the Seattle Transit Measure (STM). The Council requests that the options for the STM renewal include funding for new sidewalk construction to ensure pedestrian access to transit. Council intends that new investments in sidewalk construction would be in addition to new investments in transit service.

Background:
The current voter-approved STM expires on April 1, 2027, and renewal of the sale tax collections would require approval by the voters in the November 2026 election. Under the authority of the Seattle Transportation Benefit District (STBD), the Council may consider asking the voters to approve up to a 0.3% sales tax (generating up to approximately $112 million per year) and/or up to a $50 vehicle license fee (generating up to approximately $22 million per year).

Responsible Council Committee(s): Transportation

DUE DATE: April 15, 2026

2026 COUNCIL BUDGET ACTION

V1

SDOT-028-B

Increase SDOT by $602,000 GF (one-time) and $648,000 Unrestricted Cumulative Reserve Fund (one-time) for development of Leary Triangle and impose a proviso

SPONSORS

Dan Strauss, Rob Saka, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(602,000)	
Other Funds	$(648,000)	
Total Budget Balance Effect	$(1,250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Seattle Department of Transportation (SDOT) by $602,000 GF (one-time) and $648,000 Unrestricted Cumulative Reserve Fund (CRS-U) (one-time) for the Urban Design Capital Projects (MC-TR-C120) Capital Improvement Program (CIP) project for development of the Leary Triangle and impose a proviso.

The Leary Triangle refers to a small property bordered by Leary Way NW, 9th Avenue NW, and NW 48th Street in District 6. As the community has long sought to improve this space, the City has engaged in community surveys for potential uses, including but not limited to developing the property for art installations and creating an open space for community gatherings or business outdoor dining. If SDOT determines that implementing such improvements is more appropriate for another department, such as Seattle Parks and Recreation (SPR), then SDOT could propose a transfer of jurisdiction to SPR for Council's consideration.

This CBA would impose the following proviso:
"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Urban Design Capital Projects (MC-TR-C120) in the 2026-2031 Capital Improvement Program, $1.25 million is appropriated solely for development of the Leary Triangle, bordered by Leary Way NW, 9th Avenue NW, and NW 48th Street, and may be spent for no other purpose."

The impact of this CBA on the Urban Design Capital Projects CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure

2026 COUNCIL BUDGET ACTION

SDOT	Mobility-Capital	00100-BC-TR-19003	2026		$602,000
SDOT	Mobility-Capital	00164-BC-TR-19003	2026		$648,000

Attachment A

Urban Design Capital Projects

Project No:	MC-TR-C120	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project funds periodic capital improvements made to SDOT infrastructure, including streetscape projects, adaptive streets, public realm projects and other efforts that improve the livability of the urban environment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	229	-	-	-	-	-	-	229
CRS Misc Revenues	-	2,420	648	-	-	-	-	-	3,068 ~~2,420~~
Federal Grant Funds	199	1,228	-	-	-	-	-	-	1,427
General Fund	-	-	602	-	-	-	-	-	602
Landscape Conservation & Local Infrastructure Program	373	627	-	-	-	-	-	-	1,000
Real Estate Excise Tax I	-	-	2,000	-	-	-	-	-	2,000
Real Estate Excise Tax II	-	21	-	-	-	-	-	-	21
Sound Transit Funds	72	-	-	-	-	-	-	-	72
State Grant Funds	-	300	-	-	-	-	-	-	300
Street Use Fees	92	28	-	-	-	-	-	-	120
Vehicle License Fees (2021)	2	178	-	-	-	-	-	-	180
Total:	**738**	**5,031**	**3,250** ~~**2,000**~~	**-**	**-**	**-**	**-**	**-**	**9,019** ~~**7,769**~~

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	-	-	602	-	-	-	-	-	602
REET I Capital Fund	-	-	2,000	-	-	-	-	-	2,000
REET II Capital Fund	-	21	-	-	-	-	-	-	21
Transportation Benefit District Fund	2	178	-	-	-	-	-	-	180
Transportation Fund	737	2,183	-	-	-	-	-	-	2,919
Transportation Levy Fund	-	229	-	-	-	-	-	-	229
Unrestricted Cumulative Reserve Fund	-	2,420	648	-	-	-	-	-	3,068 ~~2,420~~
Total:	**738**	**5,031**	**3,250** ~~**2,000**~~	**-**	**-**	**-**	**-**	**-**	**9,019** ~~**7,769**~~

O&M Impacts: Operating and Maintenance impacts will be addressed for each improvement as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

2026 COUNCIL BUDGET ACTION

V1

SDOT-029-A

Proviso $600,000 in SDOT for traffic and pedestrian safety at Rainier Avenue S and Cornell Avenue S

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $600,000 in the Seattle Department of Transportation (SDOT) for improvements to traffic and pedestrian safety at the intersection of Rainier Avenue S and Cornell Avenue S. The funding would support the advancement of project design to 30 percent for the improvements including consideration of traffic signals, crosswalks, roundabouts and sidewalks to coincide with the planned Taylor Creek restoration improvements.

This Council Budget Action would impose the following proviso:

"Of the appropriation in Seattle Department of Transportation's 2026 budget for the Vision Zero project (Project ID MC-TR-C064) in the 2026-2031 Capital Improvement Program, $600,000 is appropriated for the design and construction of traffic and pedestrian safety improvements at the Intersection of Rainier Avenue S and Cornell Avenue S and may be used for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-030-A

Proviso $80,000 in SDOT for speed humps on Waters Avenue S

SPONSORS

Mark Solomon, Rob Saka, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $80,000 in the Seattle Department of Transportation for the for the design, as necessary, and installation of speed humps/cushions on Waters Avenue S between 64th Avenue S and S Thayer Street.

This Council Budget Action would impose the following proviso:

“Of the appropriation in Seattle Department of Transportation’s 2026 budget for the Vision Zero project (Project ID MC-TR-C064) in the 2026-2031 Capital Improvement Program, $80,000 is appropriated for for the design, as necessary, and installation of speed humps/cushions on Waters Avenue S between 64th Avenue S and S Thayer Street and may be used for no other purpose."

ATTACHMENT: No

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-032S-A

Request that SDOT report on maintenance of street trees

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Joy Hollingsworth

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Seattle Department of Transportation (SDOT) report on the resources that would be required for SDOT to assume maintenance of all street trees in the City's right-of-way (ROW). While SDOT approves permits for all trees in the right of way, SDOT maintains only a portion of those trees. Maintenance for the majority of street trees in the ROW is the responsibility of adjacent property owners.

The report should support Council's consideration of SDOT assuming maintenance of all street trees in the ROW with the intention of better protecting investments in planted trees and creating a more equitable distribution of healthy street trees throughout Seattle.

Council intends this SLI to be complimentary with request articulated in CBA OSE-003S-A-2.

Responsible Council Committee(s): Transportation

DUE DATE: April 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-033S-A

Request that SDOT provide Seattle Transit Measure renewal options, including funding for new transit capital projects

SPONSORS

Alexis Mercedes Rinck, Mark Solomon, Joy Hollingsworth

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide the Council with options for a potential renewal of the Seattle Transit Measure (STM). The Council requests that the options for the STM renewal include funding for new transit capital project construction such as RapidRide R and such other essential projects.

Background:
The current voter-approved STM expires on April 1, 2027, and continuation of sales tax collections to support transit service enhancements would require approval by the voters in the November 2026 election. Under the authority of the Seattle Transportation Benefit District (STBD), the Council may consider asking the voters to approve up to a 0.3% sales tax (generating up to approximately $112 million per year) and/or up to a $50 vehicle license fee (generating up to approximately $22 million per year).

Responsible Council Committee(s): Transportation

DUE DATE: April 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-034S-A

Request that SDOT develop plan for micromobility corrals

SPONSORS

Rob Saka, Joy Hollingsworth, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) report on factors significant for the implementation of micromobility corrals in Seattle and would request that SDOT develop a comprehensive plan for corrals based on the report. The report should include at least a review of industry best-practices, staffing capacity, design, and best uses of street and sidewalk right-of-way.

Council intends for the plan emphasize high-use areas and to address at least the following: shifting micromobility whenever possible from sidewalks to streets; the costs and benefits of free-floating parking and mandatory parking for e-bikes and e-scooters; improvements the permitting process; sufficiency of current SDOT resources; and the potential of external partnerships to support micromobility corrals. The scope of the plan should encompass Council's intention for SDOT to implement 600 micromobility corrals in 2026 in addition to the estimated 237 SDOT is also set to complete next year.

Responsible Council Committee(s): Transportation

DUE DATE: September 15, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-035S-A

Request that SDOT report on safety improvements for Belmont Ave E, E Roy St, Harvard Ave E, and E Olive Way

SPONSORS

Joy Hollingsworth, Dan Strauss, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent would request that Seattle Department of Transportation report on the timeline, resources, costs, and recommendations for necessary safety improvements including pedestrian safety, driver visibility, and traffic calming for two areas:

1. Belmont Avenue E & E Roy Street and
2. Harvard Avenue E between E Olive Way and E Roy Street

Responsible Council Committee(s): Transportation

DUE DATE: August 3, 2026

2026 COUNCIL BUDGET ACTION

V1

SDOT-041-B

Increase SDOT by $275,000 Seattle Transit Measure and add 1.0 FTE Chief Transit Security and Safety Officer, and reduce SDOT by $275,000 Seattle Transit Measure for transit service purchases

SPONSORS

Rob Saka, Mark Solomon, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Seattle Department of Transportation (SDOT) by $275,000 Seattle Transit Measure and add 1.0 FTE Chief Transit Security and Safety Officer. This proposal is offset by a $275,000 Seattle Transit Measure reduction in SDOT's transit service purchases.

The Chief Transit Security and Safety Officer would be a new position in SDOT responsible for:
- Coordinating transit security and response with appropriate public safety jurisdictions and transit agencies.
- Advising transit agencies and City departments on capital improvements and operations to improve security and safety for passengers and operators while riding transit, waiting at transit stations, and accessing transit services.
- Implementing recommendations of the King County Regional Transit Safety Task Force.
- Advising the Mayor, City Council, and City departments on transit safety and security policies.
- Reporting annually on efforts to improve transit safety and on reported or suspected transit safety and security incidents, broken out by quarter, and broken out by the type of security and safety incident such as drug violations, harassment/threats, assaults, robbery/theft, and non-destination riders.
- Maintaining a public-facing dashboard of reported or suspected transit security and safety incidents, and providing public access to annual reports.

The Chief Transit Security and Safety Officer is proposed as a Strategic Advisor 3, General Government position. The $275,000 would fund salary and benefits ($225,000 for a full year) and consultant services ($50,000). This CBA utilizes funding from the Seattle Transit Measure and reduces SDOT's transit service purchases by $275,000 to offset these costs. The 2026 Proposed Budget includes $46.8 million for transit service purchases utilizing Seattle Transit Measure revenues. The Seattle Transit Measure expires in April 2027.

To utilize Seattle Transit Measure revenue for this purpose, this CBA is dependent on Council's approval

2026 COUNCIL BUDGET ACTION

of legislation authorizing spending for this purpose, under the provisions of the Seattle Transportation Benefit District's material change policy. A draft of this legislation is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility Operations	19900-BO-TR-17003	2026		

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
SDOT	19900-BO-TR-17003	2026	Strategic Advisor 3, General Government	1	1.0

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

..title
AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for transit security.
..body
WHEREAS, City of Seattle Ordinance 123397 established the Seattle Transportation Benefit District (STBD) for preserving and maintaining transportation infrastructure; implementing elements of the Seattle Transportation Strategic Plan and other planning documents; investing in bicycle, pedestrian, freight mobility, and transit enhancements; and providing people with choices to meet their mobility needs; and

WHEREAS, Revised Code of Washington (RCW) 36.73.160 requires the STBD to adopt a policy to address material changes to a project's cost, scope, and schedule; and

WHEREAS, in STBD Resolution 3, the Governing Board of the STBD approved a material change policy that addresses the procedures for approving changes to project cost, scope, and schedule; and

WHEREAS, in STBD Resolution 12, the Governing Board of the STBD submitted a ballot measure ("STBD Proposition 1") to the qualified electors of the STBD to authorize up to a 0.1 percent sales and use tax, and an annual vehicle license fee of up to an additional $60 per registered vehicle with a $20 rebate for low-income individuals, for the purposes of funding King County Metro Transit service in Seattle; and

WHEREAS, on November 4, 2014, STBD Proposition 1 was approved by a majority of qualified electors of the STBD; and

WHEREAS, by Ordinance 125070, The City of Seattle (City) assumed the rights, powers, immunities, functions, and obligations of the STBD as authorized under RCW 36.74.030; and

WHEREAS, on June 25, 2018, by Ordinance 125606, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to provide transit passes to Seattle Public School students and authorizing funding for capital improvements that improve transit speed and reliability; and

WHEREAS, in Ordinance 126115, the City submitted a ballot measure ("the Seattle Transit Measure") to the qualified electors of the City of Seattle to authorize a sales and use tax increase for the purposes of supporting transit service benefitting Seattle residents, including frequent transit network maintenance and associated capital improvements; low-income fare programs; and transportation needs related to COVID-19 recovery and the West Seattle Bridge closure; and

WHEREAS, on November 3, 2020, City of Seattle Proposition 1 (the Seattle Transit Measure) was approved by a majority of qualified electors, and its tax expires April 1, 2027; and

WHEREAS, on November 21, 2024, by Ordinance 127138, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to support staffing resources necessary for implementation of the Sound Transit 3 program and potential third-party funding contributions to deliver the City of Seattle's Preferred Alternative for the West Seattle Link Extension and Ballard Link Extension projects; and

WHEREAS, on December 18, 2024, King County Metro Bus Operator Shawn Yim (Operator 21882) was murdered on duty, while operating the Route 70 through the University District; and

WHEREAS, the King County Regional Transit Safety Task Force was created to confront urgent safety challenges on transit and deliver a unified, countywide effort; and

WHEREAS, The City of Seattle is a stakeholder and regional partner in safety of the King County Regional Transit Safety Task Force; and

WHEREAS, the Seattle City Council wishes to improve the safety and security of the regional public transit system, and utilize Seattle Transit Measure funding to support a Chief Transit Security Officer; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Pursuant to the material change policy adopted by Seattle Transportation Benefit District (STBD) Resolution 3, later subsumed by The City of Seattle, the scope of the project authorized by the Seattle Transit Measure is expanded to allow its revenues to fund:

A. Staffing resources and consultant services to advance and support transit safety and security efforts, including coordination with public safety jurisdictions and public transit operators, and implementing recommendations of the King County Regional Transit Safety Task Force.

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SDOT-042S-A

Request that SDOT provide a legislative proposal to implement Washington State's Shared Streets legislation for Council's consideration

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide a legislative proposal to implement Washington State's Shared Streets legislation (SB 5595, effective July 27, 2025) for Council's consideration. This State legislation allows local jurisdictions to designate shared streets where pedestrians, bicyclists, and vehicular traffic share a portion or all of the same street. The State legislation allows for pedestrians to have right-of-way priority over bicycles, for bicycles to have right-of-way priority over vehicular traffic, and for a 10 miles per hour speed limit to be established for shared streets. Under this State authority, the SDOT Traffic Engineer will need to propose implementation procedures for Council's consideration and approval through legislation. Such implementation procedures may require environmental review.

This SLI requests that SDOT provide a legislative proposal for shared streets implementation in January 2026.

Responsible Council Committee(s): Transportation

DUE DATE: January 1, 2026

2026 COUNCIL BUDGET ACTION

V1

SDOT-901-A

Increase SDOT revenues by $1.6 million to recognize October Forecast Update

SPONSORS

Budget Committee

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$1,635,915	
Total Budget Balance Effect	$1,635,915	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would decrease revenues to the Seattle Department of Transportation (SDOT) by $1.6 million to recognize the impacts to transportation funds from the Office of Economic and Revenue Forecasts (Forecast Office)/City Budget Office (CBO) October 2025 forecast update. The forecast update's implications for the General Fund and other City funds are included in FG-901-A-1. 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 2026 impacts from the October revenue forecast update for transportation related revenues are listed below by fund:

• Transportation Fund (13000): This change increases Transportation Fund revenues by $1.6 million, due to projected increases in commercial parking tax revenues.

• Automated Traffic Safety Camera Fund (ATSC) Fund (18500): This change decreases ATSC Fund revenues by $6,000 due to projected decreases in traffic safety camera revenues.

• Transportation Benefit District (TBD) Fund (19900): This change increases TBD Fund revenues by $57,000 due to projected increases in Seattle Transit Measure sales taxes slightly offsetting decreases in TBD vehicle fee revenues.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Seattle Department of Transportation - Revenue	13000-BR-TR-REVENUE	2026	$1,585,377	

2026 COUNCIL BUDGET ACTION

SDOT	Seattle Department of Transportation - Revenue	18500-BR-TR-REVENUE	2026	$(6,239)	
SDOT	Seattle Department of Transportation - Revenue	19900-BR-TR-REVENUE	2026	$56,777	

2026 COUNCIL BUDGET ACTION

V3

SFD-030-A

Increase SFD by $572,000 GF and 2.0 FTE Firefighters for expansion of Health One, increase HSD by $153,000 GF and 1.0 FTE Sr. Counselor for a case manager for Health One expansion in SFD

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(725,031)	
Other Funds	$0	
Total Budget Balance Effect	$(725,031)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations in the Seattle Fire Department (SFD) by $572,000 GF and 2.0 FTE for expansion of the Mobile Integrated Health Program Health One activities by one unit. Funding would be used to support necessary staff, operations, and vehicle costs for this expansion in SFD. Staff costs in SFD would be a combination of the addition of 2.0 FTE Firefighter Administrative positions, and the use of overtime to transfer existing firefighters to the Mobile Integrated Health Program until new hires proposed elsewhere in the budget come on board. Overtime costs in SFD may be necessary to implement this expansion, beyond those funds currently identified in this CBA.

This CBA would also increase appropriations to the Human Services Department (HSD) by 153,000 GF and 1.0 FTE for an additional case manager in HSD to support expansion of SFD's Health One program.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Public Health	00100-BO-HS-H7000	2026		$153,031
SFD	Operations	00100-BO-FD-F3000	2026		$462,000

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure

2026 COUNCIL BUDGET ACTION

FAS	Fleet Capital Program	50321-BO-FA-FLEETCAP	2026	$110,000	$110,000
SFD	Operations	00100-BO-FD-F3000	2026		$110,000

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
HSD	00100-BO-HS-H7000	2026	Counselor,Senior	1	1.0
SFD	00100-BO-FD-F3000	2026	Firefighter Administrative-80 Hrs	2	2.0

2026 COUNCIL BUDGET ACTION

V4

SFD-102-A

Increase SFD by $1.4 million GF and 5.0 FTE Firefighters for one 12-hour, peak time aid car

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(1,447,000)	
Other Funds	$0	
Total Budget Balance Effect	$(1,447,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Seattle Fire Department (SFD) by $1.4 million GF and add 5.0 FTE Firefighters for the addition of a 12-hour, peak time aid car.

This CBA would add $392,000 GF one-time to provide overtime funding to staff the aid car between July-December 2026, $535,000 GF to fund five firefighter recruits in the July recruit class, $520,000 GF one-time to add a vehicle, and add 5.0 FTE Firefighter positions to provide ongoing staffing for the aid car. In 2027, the cost to fund the new FTE will increase to $766,000 GF.

Background: SFD has seven aid cars: five available for deployment 24/7 and two 12-hour cars deployed during peak 911 call hours. If an aid car is not available for deployment, SFD will provide Basic Life Support (BLS) services by deploying an engine or ladder company. The department prefers to deploy aid cars whenever feasible as deployment of engines and ladders for BLS calls is inefficient, costly, and reduces the resources available for fire-related deployments.

The number of 911 medical calls that could receive an aid car response has generally increased in recent years. SFD needs additional aid cars to ensure the most efficient use of resources when answering BLS medical calls.

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SFD	Operations	00100-BO-FD-F3000	2026		$535,000

2026 COUNCIL BUDGET ACTION

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FAS	Fleet Capital Program	50321-BO-FA-FLEETCAP	2026	$520,000	$520,000
SFD	Operations	00100-BO-FD-F3000	2026		$912,000

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
SFD	00100-BO-FD-F3000	2026	Firefighter-90.46 Hrs	5	5.0

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SFD-103S-A

Request SFD to report on strategies for strengthening the City's response to firefighter injury claims

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Dan Strauss, Robert Kettle, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests the Seattle Fire Department (SFD), in consultation with the Seattle Department of Human Resources (SDHR), union partners, and other relevant entities, to report on strategies for strengthening the City's response to firefighter injury claims with the objective of returning injured employees to work sooner, improving employee health outcomes, and achieving cost savings.

Firefighter absences due to injury and related claims have a significant impact on SFD's operations and budget. In 2024, the City spent approximately $17.7 million on SFD claims. Of this amount, SFD reimbursed $14.2 million in workers' compensation claim costs to the City's self-insured claims fund and separately incurred an additional $7.3 million for associated labor costs (e.g., backfill overtime costs when firefighters are on occupational leave). Trends show that such costs are rising due to an increase in claims related to injuries and exposures covered by a recent expansion of the state presumptive coverage law, economic trends (e.g., recession, inflation), COVID-19 treatment delays in 2020 through 2022 that complicated recovery and extended claim duration, an aging workforce, and claim specific factors.

Additionally, firefighters report that musculoskeletal injuries can be especially problematic for time loss due to difficulty obtaining quick access to medical care (e.g., scheduling doctor appointments and procedures) and navigating insurance requirements. Musculoskeletal injuries (e.g., strains and sprains, spinal injuries, fractures and dislocations) are typically the most common type of injury among firefighters.

SFD continues to experience a high vacancy rate and firefighter absences due to injury reduce the department's ability to meet minimum staffing levels. In turn, this can lead to unit outages and increased overtime costs. The majority of SFD's overtime is to maintain minimum staffing levels due to unfilled positions or firefighters out on leave (e.g., sickness, vacation, paid parental leave, military, disability). Returning injured firefighters to work sooner would decrease these costs and help the department meet minimum staffing levels.

This SLI requests SFD to collaborate with internal and external partners to consider the challenges that injury claims present for firefighters, SFD, and SDHR's administration of the City's workers' compensation program. SFD is encouraged to consider a wide variety of program enhancements that could comprise a comprehensive approach to strengthening the City's response to injury claims for the overall benefit of City operations and the community.

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

Responsible Council Committee(s):

DUE DATE: May 4, 2026

2026 COUNCIL BUDGET ACTION

V2

SPD-101-A

Increase SPD by $2.1 million GF for Parking Enforcement Officer salaries and impose a proviso

SPONSORS

Maritza Rivera, Rob Saka, Debora Juarez, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Seattle Police Department (SPD) by $2.1 million GF for the salaries and benefits of 18 Parking Enforcement Officer (PEO) positions and would impose a proviso.

The Parking Enforcement unit is made up of a Parking Enforcement Manager, two Parking Enforcement Operations Managers, 12 PEO Supervisors and 104 PEOs. In recent years, the City has had difficulty staffing the PEO positions in this unit and has been carrying 18 long-term vacancies. Historically, the 18 long-term PEO vacancies have been one of SPD's largest sources of civilian salary savings, amounting to $2.1 million on an annual basis.

The 2026 Proposed Budget would reduce SPD's civilian salary budget by $2.8 million to capture the salary savings that the department expects to accrue from vacant positions. This reduction effectively eliminates the salary and benefit funding that SPD would need if it were to fill its 18 long-term PEO vacancies.

This CBA would add back salary and benefit funding for the 18 PEO positions and would not impact General Fund balancing. If the positions are able to be filled, each PEO writes enough infractions/ tickets in one year to create $200,000 in fine revenue, while only costing the city $115,000 in salary and benefits.

The $2.1 million GF fine revenue shown below is a 1-to-1 offset for the $2.1 million GF expenditure. The offset is included for Council's budget balancing purposes. If SPD were to fill all 18 long-term vacancies, the City would realize $3.6 million in new revenue. Council Central Staff will review PEO hiring throughout 2026 and advise Councilmembers whether to release some or all of the provisoed funding, and to assume an appropriate amount of revenue in the 2026 Year-end Supplemental Budget.

This CBA imposes the following proviso:

"Of the appropriation in the Seattle Police Department's 2026 budget for the for the Special Operations Budget Summary Level (SPD - BO-SP-P3400), $2.1 million is appropriated solely for the salaries and

2026 COUNCIL BUDGET ACTION

benefits for Parking Enforcement Officer positions and may be spent for no other purpose. Furthermore, none of the money so appropriated may be spent until authorized by future ordinance."

ATTACHMENT: No

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SPD	Special Operations	00100-BO-SP-P3400	2026	$2,100,000	$2,100,000

2026 COUNCIL BUDGET ACTION

V3

SPD-102-A

Proviso $1.1 million GF in SPD for civilian outreach positions

SPONSORS

Robert Kettle, Rob Saka, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1.1 million GF in the Seattle Police Department (SPD) for salary and benefit funding of ongoing, City-funded, civilian outreach positions.

SPD budget staff have indicated that the department does not plan to fill all of its ongoing, City-funded, vacant civilian outreach positions until the 2026 budget outlook is known. If not filled, the salary and benefits funding for any vacant position would help SPD meet its $2.8 million Civilian Vacancy Rate Reduction or free up funding for other uses in the department. Funded civilian outreach positions are listed below. Not all of these positions are City-funded or ongoing.

6.0 FTE – Crime Prevention Coordinators (CPC)
2.0 FTE – Grant-funded CPC
1.0 FTE – CID Liaison – Planning and Development Specialist, Sr
1.0 FTE – Temporary African American / Central District Liaison – Planning and Development Specialist, Sr (set to expire in 2025)

In 2026, the City's General Fund would provide $1.1 million for the salaries and benefits for 6.0 FTE CPCs and 1.0 FTE Planning and Development Specialist Sr. to serve as a CID Liaison.

This CBA imposes the following proviso:

“Of the appropriation in the Seattle Police Department's 2026 budget for the Collaborative Policing Budget Summary Level (SPD - BO-SP-P4000), $1.1 million is appropriated solely for the salaries and benefits for 6.0 FTE Crime Prevention Coordinator positions and 1.0 FTE Planning and Development Specialist, Sr position to serve as a CID Liaison and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

SPD-104-B

Proviso $137,000 GF in SPD and add 1.0 FTE Planning & Development Specialist for a Central District Liaison

SPONSORS

Sara Nelson, Joy Hollingsworth, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would proviso $137,000 GF in the Seattle Police Department (SPD) and add 1.0 FTE Planning & Development Specialist to serve as a Central District (CD) Liaison.

SPD currently uses a temporary position to employ a CD Liaison. The temporary position is set to expire in December 2025. SPD's CD Liaison provides the following services:

(1) Offers technical and policy expertise on issues involving and encompassing the Central District and African American communities;
(2) Helps SPD to reimagine public safety through community engagement, and designs and creates new crime impact programs and training; and
(3) Supports the Before the Badge (BTB) program with staffing assistance and recommendations for opportunities for community engagement for new recruits.

This CBA would proviso funding and add position authority necessary to hire a permanent CD Liaison.

This CBA imposes the following proviso:

“Of the appropriation in the Seattle Police Department's 2026 budget for the Collaborative Policing Budget Summary Level (SPD - BO-SP-P4000), $137,000 is appropriated solely for the salary and benefits for 1.0 FTE Planning & Development Sr. position to serve as a CD Liaison and may be spent for no other purpose."

ATTACHMENT: No

POSITIONS

2026 COUNCIL BUDGET ACTION

Dept	BCL	Year	Position Title	Positions	FTE
SPD	00100-BO-SP-P4000	2026	Planning and Development Specialist,Senior	1	1.0

2026 COUNCIL BUDGET ACTION

V2

SPD-105-B

Increase SPD by $385,000 GF and 2.0 FTE Mental Health Professionals for the Crisis Response Unit and impose a proviso

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(385,000)	
Other Funds	$0	
Total Budget Balance Effect	$(385,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Seattle Police Department (SPD) by $385,000 GF and add 2.0 FTE Mental Health Professionals (MHP) to ensure that each police precinct can deploy a Crisis Response Team (CRT).

SPD's CRTs consist of a unit staffed by a police officer and an MHP. The teams provide a holistic approach to law enforcement encounters with persons experiencing behavioral health issues. The CRT's also work on cases involving Extreme Risk Protection Orders (ERPO), pursuant to Washington's Red Flag law, allowing law enforcement to temporarily remove firearms from someone who poses a danger to themselves or others. SPD currently deploys one CRT in each of its North, West and East precincts. The South and SW Precincts share a CRT unit. SPD has noted that regular vacation, leave and sick leave use can occasionally leave insufficient MHP staffing to fully deploy all CRTs.

This CBA would provide the equipment and MHPs necessary to ensure full CRT coverage at all police precincts. This CBA includes $96,000 GF one-time for the purchase of a vehicle and equipment, and $289,000 GF ongoing for MHP salary and benefit costs.

This CBA imposes the following proviso:

"Of the appropriation in the Seattle Police Department's 2026 budget for the Collaborative Policing Budget Summary Level (SPD - BO-SP-P4000), $385,000 is appropriated solely for the salaries, benefits and equipment for a new crisis response team, to include two Community Crisis Responder positions and may be spent for no other purpose."

ATTACHMENT: No

TRANSACTIONS - ONGOING

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
SPD	Collaborative Policing	00100-BO-SP-P4000	2026		$289,000

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FAS	Fleet Capital Program	50321-BO-FA-FLEETCAP	2026	$85,000	$85,000
SPD	Collaborative Policing	00100-BO-SP-P4000	2026		$96,000

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
SPD	00100-BO-SP-P4000	2026	Community Crisis Responder II	2	2.0

2026 COUNCIL BUDGET ACTION

V2

SPD-106-B

Increase SPD by 1.0 FTE Strategic Advisor 2 for the 30x30 workgroup and impose a proviso

SPONSORS

Maritza Rivera, Rob Saka, Mark Solomon, Joy Hollingsworth, Debora Juarez, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase position authority in the Seattle Police Department (SPD) by 1.0 FTE Strategic Advisor 2 to support SPD's 30x30 workgroup and impose a proviso on $155,000 GF to fund the position and $50,000 for programming costs consistent with the 30x30 Initiative.

In the 2025 Adopted Budget, the Council added a 1.0 FTE Strategic Advisor 3 position to oversee SPD's participation in the 30x30 Initiative (see SPD-102-A-2-2025). The Council intended for the position to work in furtherance of the 30x30 Initiative's goals, and to strengthen public safety by increasing representation of women in policing. The position was to assist with the coordination and support of department goals for Phase III of its 30x30 plan, including establishment of a mentorship program, identifying flexible shift options and launching a professional development program that provides training and career advancement opportunities for female officers. The position expires at the end of 2025.

The Department has indicated that a Strategic Advisor 2 position is most appropriate for the duties that will be assigned to the 30x30 coordinator. This CBA would proviso $155,000 to fund the position for three-quarters of 2026.

This CBA would also proviso $50,000 GF to support the expenses of the 30x30 Workgroup, including materials necessary to support workgroup events and other activities targeted at recruiting female officers.

This CBA imposes the following proviso:

“Of the appropriation in the Seattle Police Department's 2026 budget for the Chief of Police Budget Summary Level (SPD - BO-SP-P1000), $205,000 is appropriated solely for the salary and benefits for Strategic Advisor 2 for the SPD 30x30 Initiative and to support programming for the 30x30 workgroup and may be spent for no other purpose."

2026 COUNCIL BUDGET ACTION

ATTACHMENT: No

POSITIONS

Dept	BCL	Year	Position Title	Positions	FTE
SPD	00100-BO-SP-P1000	2026	Strategic Advisor 2, Exempt	1	1.0

2026 COUNCIL BUDGET ACTION

V2

SPD-107-A

Proviso $26.0 million GF in SPD for new sworn staffing

SPONSORS

Robert Kettle, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $26.0 million GF in the Seattle Police Department (SPD) for the salaries, benefits, equipment and support necessary to add new officers.

The 2026 Proposed Budget adds $26.0 million to ensure that sworn salary funding reflects anticipated staffing levels for recruits, student officers, fully trained officers, and the addition of new officers, including new officer equipment and training.

This CBA imposes the following proviso:

“Of the appropriation in the 2026 budget for the Seattle Police Department, $26.0 million is appropriated solely to hire, retain and equip officers, including but not limited to the costs for academy training, recruitment and administrative support or indirect costs for officer hires and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V2

SPD-108-A

Proviso $4.9 million GF in SPD for the Technology Assisted Crime Prevention Program

SPONSORS

Robert Kettle, Mark Solomon, Maritza Rivera, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $4.9 million GF in the Seattle Police Department (SPD) for the equipment, services and other costs associated with SPD's pilot Technology Assisted Crime Prevention Program (TACPP).

The TACPP, started in 2024, is designed to address gun violence, human trafficking, and other persistent felony crimes where it is geographically concentrated. The pilot program deploys Closed Circuit Television (CCTV) cameras at specific locations, accesses SDOT traffic camera feed and upgrades the capabilities and staffing of the Real Time Crime Center (RTCC) to triage and coordinate emergency responses and support criminal case investigations. SPD expects to spend $4.9 million on TACPP activities in 2026.

This CBA imposes the following proviso:

""Of the appropriation in the 2026 budget for the Seattle Police Department, $4.9 million is appropriated solely for Technology Assisted Crime Prevention Program and related activities and may be spent for no other purpose."

ATTACHMENT: No

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPD-109S-A

Request that SPD provide quarterly reports on staffing, overtime, and performance metrics

SPONSORS

Robert Kettle, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Dan Strauss, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

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) When available, 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-108S-A-2-2025. 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 20, the report should include the 2025 year-end staffing data requested in the first item (1) above. By April 24 and July 17, the reports should address all items (1-3) above. If data for all items (1-3) are not available by the due date, then SPD staff should send on a piecemeal basis any data that is available.

Responsible Council Committee(s): Public Safety

DUE DATE: February 20, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPD-110S-A

Request that SPD report on implementation of a customer service line

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Police Department (SPD) provide a report to the Public Safety Committee on the services that might be offered through an SPD customer service line, and the associated cost of providing the services.

The City's Customer Service line currently transfers to SPD requests for information on the following topics:
• Options to file a police report, including general reporting of crime or criminal activity;
• Options to file a Missing Persons report;
• Narcotics related reporting, including reporting of crime and individuals who would fit the criteria for a CARE team response;
• Vehicle collision reports;
• Lost and found items or retrieval of items held for evidence;
• Criminal history background checks;
• A request for Welfare Check on an individual; and
• Inquiries about SPD's Ride-along program.

SPD should explore the potential of establishing a direct customer service line to address the above requests for information, as well as to provide general direction to callers on how to follow up on police reports and in-progress criminal investigations, and how to navigate SPD's online or in-person reporting systems.

To develop recommendations, scope and costs for implementing a customer service line, SPD should perform the following activities:

• Evaluate and potentially deconflict existing customer service contact options (e.g., Non-Emergency Line, City of Seattle Customer Service Bureau, front counter, public website, Public Disclosure Portal, online reporting, Office of Professional Accountability, etc.);
• Research and assess technology options to enhance current service options, including but not limited to: chatbot, smart queue (auto-call back) for non-emergency calls;
• Identify updates and enhancements to the SPD online reporting system;
• Establish business hours, location, and potential infrastructure needs; and
• Determine existing personnel or new personnel that can accommodate needs for 24-7 staffing or regular business hours staffing.

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

SPD should submit the report to the Public Safety Committee and Central Staff Director on July 1, 2026.

Responsible Council Committee(s): Public Safety

DUE DATE: July 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPD-111S-A

Request that SPD report on federal immigration enforcement policies

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Dan Strauss, Robert Kettle

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that the Seattle Police Department (SPD) provide a report to the Public Safety Committee on the implementation plan for Executive Order (EO) 2025-07 – City of Seattle Response to Potential National Guard Deployment, and EO 2025-08 - Strengthening Seattle's Response to Federal Threats to Immigration and Refugee Communities, to include:

(1) A description of the process used to develop the Directive noted in EO 2025-8 Section 3.C., and whether Seattle's police accountability partners participated in its development: the Community Police Commission, Office of the Inspector General for Public Safety and Office of Police Accountability;

(2) Indicating whether the department will incorporate into the SPD Policy Manual the practices, procedures and policies outlined in the Directive referenced in EO 2025-8, and whether Seattle's accountability partners will review such policies as required by the Accountability Ordinance (ORD 125315) section 3.29.410.C.;

(3) Outlining how the department will ensure that its line level officers and patrol supervisors are trained for, and know how to quickly access department policies on, interactions with federal Immigration and Customs Enforcement (ICE) officers that may include:

a. An ICE officer requesting immediate, on-scene assistance with an arrest or detention that ICE characterizes as enforcement against criminal activity per federal code restricting illegal entry or prior deportation;

b. ICE officers requesting immediate, on-scene assistance with immigration enforcement operations that result in a need for peacekeeping activities such as crowd control or traffic management;

c. ICE officers who use excessive force during an arrest or detention, such that an SPD officer becomes compelled to comply with RCW 10.93.190 Peace Officer Duty to Intervene;

d. Individuals who appear to potentially be, or are acting in a manner that creates the perception that they are ICE officers involved in immigration enforcement activities, but are not identifiable as federal agents, and who may be concealing their identities using masks; and

e. ICE officers or officials who attempt to compel SPD assistance in securing physical evidence or sharing data captured during an ICE enforcement operation or at a city event that could include residents' exercising their First Amendment rights.

(4) Indicating whether the Executive and SPD plan to work with the City Attorney's Office to develop a plan for defending the City against legal actions that would compel the City to share physical evidence,

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

data or information that may assist ICE with immigration enforcement, including enforcement characterized as criminal under federal immigration code.

SPD should submit the report to the Public Safety Committee and Central Staff Director on March 1, 2026. SPD may be requested to appear before the Committee in January 2026 to provide a status update on its efforts to implement EO 2025-07 and EO 2025-08.

Responsible Council Committee(s): Public Safety

DUE DATE: March 1, 2026

2026 COUNCIL BUDGET ACTION

V2

SPR-001-A

Increase SPR by $250,000 GF for graffiti abatement services performed by community-based organization

SPONSORS

Sara Nelson, Rob Saka, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to Seattle Parks and Recreation (SPR) by $250,000 GF (one-time) for a contract with a community-based organization, such as Uplift Northwest, for graffiti abatement services. The City has contracted with Uplift Northwest since 2023 to provide graffiti abatement services on private property that supplements the work performed by the City's graffiti abatement staff. The proposed funding would be in addition to the $700,000 included in the 2026 Proposed Budget for contracting with a community organization for graffiti abatement services, bringing the total funding for this purpose to $950,000 in 2026.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Parks and Facilities Maintenance and Repairs	00100-BO-PR-10000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V1

SPR-002-B

Increase SPR by $50,000 Park and Recreation Fund for improvements at Seven Hills Park and impose a proviso

SPONSORS

Joy Hollingsworth, Rob Saka, Debora Juarez, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(50,000)	
Total Budget Balance Effect	$(50,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $50,000 Park and Recreation Fund (one-time) for improvements at Seven Hills Park for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project and impose a proviso.

Seven Hills Park is a small park (i.e., less than one acre) in District 3 that features a lawn area, BBQ pits, benches and tables. SPR closed the park in September 2025 due to safety concerns. This funding is intended for park renovations, including installation of additional fencing and other improvements to address the damage caused by inappropriate use of this park in recent years. The proviso would restrict use of these funds to this intended purpose.

This CBA would impose the following proviso:
"Of the appropriations in Seattle Parks and Recreation's 2026 Budget for the Major Maintenance and Asset Management (MC-PR-41001) project in the 2026-2031 Capital Improvement Program, $50,000 is appropriated solely for improvements at Seven Hills Park and may be spent for no other purpose."

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	10200-BC-PR-40000	2026		$50,000

2026 COUNCIL BUDGET ACTION

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	-	-	-	-	-	-	630
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	236 ~~186~~	-	-	-	-	-	1,422 ~~1,372~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**25,717** **~~25,667~~**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**384,939** **~~384,939~~**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	-	-	-	-	-	-	630
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	2,036 ~~1,986~~	-	-	-	-	-	30,509 ~~30,459~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105

Total:	**132,932**	**104,294**	**25,717** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**384,989** ~~**384,939**~~

2026 COUNCIL BUDGET ACTION

V2

SPR-003-A

Increase SPR by $250,000 GF for BIPOC youth sports programs

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Maritza Rivera, Debora Juarez, Robert Kettle, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $250,000 GF (one-time) to support youth sports programs for Black, Indigenous, and People of Color and other historically underserved youth in elementary through high school.

The funding is intended to support contracts with community organizations, such as Rise Above, The Future, and ReJoyce Academy; and increase resources for SPR's Hope for Youth Grants Program that provides small grants for youth sports organizations serving marginalized and economically distressed communities. Examples of funded programs could include after school athletic opportunities, mentorship and skill building activities, after-hours engagement during the school year, and summer camps.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Recreation Facility Programs	00100-BO-PR-50000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V2

SPR-005-A

Increase SPR by $150,000 GF for completion of Garfield Super Block Project

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Dan Strauss, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(150,000)	
Total Budget Balance Effect	$(150,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $150,000 GF (one-time) for capital costs necessary to complete the Garfield Super Block Project for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project. The Garfield Super Block Project is a full renovation project that addresses the unfinished portion of the 2005 Garfield Super Block Master Plan. City and grant funding from multiple sources cover $11 million of the planned project.

In the 2025 Adopted Budget, SPR received additional funding ($700,000 Park District Fund) for a redesigned “front porch” plaza with picnic shelter(s), 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. This CBA is intended to fill the funding gap that is necessary to complete these projects, providing positive activation that aids in physical and mental health and increases the diversity of activities at the site.

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	00100-BC-PR-40000	2026		$150,000

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	150 ~~630~~	-	-	-	-	-	780 ~~630~~
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	186	-	-	-	-	-	1,372
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**25,817** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,089** ~~**384,939**~~

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	150 ~~630~~	-	-	-	-	-	780 ~~630~~
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	1,986	-	-	-	-	-	30,459
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105
Total:	**132,932**	**104,294**	**25,817** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,089** ~~**384,939**~~

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPR-006S-A

Request that SPR report on rebuilding Camp Long and prioritizing this project in the Seattle Park District Cycle 3 funding plan

SPONSORS

Rob Saka, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests Seattle Parks and Recreation (SPR) to report on the potential costs, timeline, and funding sources for rebuilding the historic Camp Long Lodge (Camp Long) and how this project would align with the department's funding priorities for Seattle Park District (Park District) Cycle 3 funding plan for 2029-2034.

In November 2024, Camp Long closed after sustaining significant fire damage due to arson. SPR has allocated insurance proceeds (approximately $2.6 million) toward funding stabilization efforts, a pre-design study, and other pre-construction costs. The pre-design study will determine the final funding needed to restore the building to an occupiable condition, including preservation of historic elements, accessibility updates, and full decarbonization. SPR anticipates that the construction bidding process for this project will occur no earlier than 2028 due to the design, review, and permitting realities of a major historical renovation following significant fire damage.

Although the insurance proceeds are sufficient for stabilization and planning/design efforts, there is no identified funding source for the renovation of the building which could cost between $18 to $30 million. SPR reports that the department is actively considering options for funding the construction phase, including public and private partnerships.

The Seattle Park District Cycle 3 funding plan could provide a potential funding source for this project. In 2026, SPR will start developing a comprehensive, community-oriented process to determine spending priorities for the Cycle 3 funding plan and corresponding revenue needs. The proposed Cycle 3 funding plan is due to the Park District Board in early 2028. The Park District Board, after considering recommendations from the community and the Board of Park and Recreation Commissioners, will ultimately determine the spending levels and updated projects, programs, and services to include in the next six-year funding cycle.

This SLI request SPR to provide a report with a comprehensive timeline for rebuilding Camp Long including but not limited to costs, milestone dates, identification of potential timeline impacts, and plans to mitigate delays. Additionally, the report would identify how the department is prioritizing this project in preparation for the proposed Seattle Park District Cycle 3 funding plan for 2029-2034.

Responsible Council Committee(s):

DUE DATE: September 1, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

2026 COUNCIL BUDGET ACTION

V1

SPR-007-B

Increase SPR by $800,000 Park and Recreation Fund for operating and capital improvements at Lake Union Park

SPONSORS

Robert Kettle, Mark Solomon, Joy Hollingsworth, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(800,000)	
Total Budget Balance Effect	$(800,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Park and Recreation (SPR) by $800,00 Park and Recreation Fund (one-time) for operating and capital improvements at Lake Union Park as follows: $250,000 for increased maintenance; and $550,000 for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project for capital investments.

Lake Union Park is an urban park in District 7 that is close to the center of downtown with access to green space and water activities. In preparation for FIFA World Cup events in 2026, SPR has already made some repairs to the irrigation system and boardwalks; and restored planter beds (including weeding and planting). SPR also plans to replace failing trees along Valley Street, install bistro furnishings, ensure the cleanliness of the boat pond, and continue to monitor/address graffiti issues.

This CBA intends to supplement these efforts to prepare the park for FIFA World Cup events and also enhance the long-term usability of the park. The additional funds for operating expenses would facilitate targeted maintenance activities, including a comprehensive goose management plan to disrupt and disperse goose activity and address contamination issues. SPR has signaled the possibility of creating an out-of-class maintenance lead role for January through July 2026 and contracting with external vendors to support this work. The additional funds for capital investments would support more extensive lawn renovations, boardwalk repairs, boat pond improvements, and furnishings; and facilitate resurfacing areas for informal play activities and a formalized bocce court.

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	10200-BC-PR-40000	2026		$550,000
SPR	Parks and Facilities Maintenance and Repairs	10200-BO-PR-10000	2026		$250,000

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	-	-	-	-	-	-	630
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	736 ~~186~~	-	-	-	-	-	1,922 ~~1,372~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**26,467** **~~25,667~~**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,739** **~~384,939~~**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	-	-	-	-	-	-	630
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	2,536 ~~1,986~~	-	-	-	-	-	31,009 ~~30,459~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105
Total:	**132,932**	**104,294**	**26,217** **~~25,667~~**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,489** **~~384,939~~**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

2026 COUNCIL BUDGET ACTION

V1

SPR-008-B

Increase SPR by $700,000 Park and Recreation Fund for a skatedot at Morgan Junction Park and impose a proviso

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(700,000)	
Total Budget Balance Effect	$(700,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase appropriations to Seattle Parks and Recreation (SPR) by $700,000 Park and Recreation Fund (one-time) for the New Park Development (MC-PR-21003-K730308) Capital Improvement Program (CIP) project for construction of a skatedot (i.e., small skatepark) as part of the Morgan Junction Park Addition project and impose a proviso.

The Morgan Junction Park Addition project, budgeted at $7.5 million, started in 2014 with acquisition of an additional half-acre property to expand the park and provide more open space for the high-density neighborhood. SPR placed the project on hold in 2020 as part of COVID-related Citywide budget reallocations and restarted development efforts in 2023. After completing acquisition and remediation efforts, about $1.84 million remains for park development, including construction, sales tax, mobilization, and associated costs such as design, project management, engagement, permit fees, and inspections. This amount of funding scales back the original vision for the project (i.e., removes plans for a community stage, play features, monument seat wall, sun shelf, view shed and other improvements) and does not include construction of the skatedot which is estimated to cost between $750,000-$850,000. SPR reports that if sufficient funding becomes available for the skatedot, the project could be included in the 2026 bid package for contractors and construction could begin in early 2027.

This CBA intends to provide funding to enable the skatedot to be included in the 2026 bid package. This CBA also anticipates that SPR will design and implement a plan to expedite and accelerate construction of the skatedot given that the project has been in development for over a decade.

This CBA would impose the following proviso:
"Of the appropriations in Seattle Parks and Recreation's (SPR's) 2026 Budget for the New Park Development (MC-PR-21003-K730308) project in the 2026-2031 Capital Improvement Program, $700,000 is appropriated solely for development and construction of a skatedot (i.e., small skatepark) as part of the Morgan Junction Park Addition project and may be spent for no other purpose. Furthermore, none of the money so appropriated may be spent until SPR develops an implementation

2026 COUNCIL BUDGET ACTION

plan that is posted on the Morgan Junction Park Addition project webpage. The implementation plan shall address outstanding technical and permitting challenges and describe SPR's plans to expedite and accelerate construction of the skatedot."

The impact of this CBA on the New Park Development CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Building For The Future	10200-BC-PR-20000	2026		$700,000

Attachment A

New Park Development

Project No:	MC-PR-21003	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project develops new parks on land-banked sites, new acquisition sites, and partnership development sites. Depending on the size, location, and type of park, new elements could include trees and landscaping, paths, plazas, a play area, site furniture, lighting, and other related improvements. Each newly developed park will improve the neighborhood and will have environmental benefits. Funding for this project will also be used to make short-term enhancements to sites with a longer development timeline to reduce the risk of adverse activity and increase the benefit of the site to the surrounding community. This project was formerly known as "Develop 14 New Parks at Land-Banked Sites."

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
King County Funds	500	185	-	-	-	-	-	-	685
Miscellaneous Revenues	626	444	-	-	-	-	-	-	1,070
Park and Recreation Fund	2,293	1,207	700	-	-	-	-	-	4,200 ~~3,500~~
Real Estate Excise Tax II	-	-	-	-	-	2,264	-	-	2,264
Seattle Park District Revenues	17,244	10,335	2,022	2,102	2,186	2,274	2,365	2,459	40,988
State Grant Funds	1,290	670	-	-	-	-	-	-	1,960
Total:	**21,954**	**12,841**	**2,722** ~~**2,022**~~	**2,102**	**2,186**	**4,538**	**2,365**	**2,459**	**51,167** ~~**50,467**~~

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	4,710	2,506	700	-	-	-	-	-	7,916 ~~7,216~~
REET II Capital Fund	-	-	-	-	-	2,264	-	-	2,264
Seattle Park District Fund	17,244	10,335	2,022	2,102	2,186	2,274	2,365	2,459	40,988
Total:	**21,954**	**12,841**	**2,722** ~~**2,022**~~	**2,102**	**2,186**	**4,538**	**2,365**	**2,459**	**51,167** ~~**50,467**~~

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

2026 COUNCIL BUDGET ACTION

V1

SPR-010-B

Increase SPR by $450,000 Park and Recreation Fund for studies and community outreach necessary for developing a future Portal Park

SPONSORS

Robert Kettle, Joy Hollingsworth, Dan Strauss

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(450,000)	
Total Budget Balance Effect	$(450,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $450,000 Park and Recreation Fund (one-time) for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project for studies and community outreach necessary to develop a future Portal Park at 1st Avenue and Battery Street in District 7.

The properties comprising a future Portal Park include a 60,000 square foot parcel owned by the Seattle Department of Transportation (SDOT) that is the site of the former opening for the Battery Street Tunnel; a 7,200 square foot parcel owned by Seattle City Light (SCL) that is being used as a parking lot; and a multi-family parcel owned by a community-based organization.

The City has already developed a section of the SDOT parcel as “Portal Porch,” an 1,800 square foot public plaza at the norther corner of the wider Battery Street Tunnel portal site. The remainder of the SDOT parcel to the southwest of Portal Porch is fenced off and maintained as a grass slope for the interim.

In the 2025 Adopted Budget, SPR received funds to conduct a geotechnical investigation to initially evaluate the site’s opportunities and constraints. The results of this report indicated that while it is feasible to develop a park, there will be challenges due to depth of contaminated soils and associated grading due to the topography. These challenges will limit what can be built on the site and may increase costs.

This CBA is intended to fund additional studies and community outreach to inform park development, including design option analyses of how the site could be used for park and recreation purposes given the constraints, and community engagement on the placement of accessibility features (e.g., the placement of an ADA ramp and stairs to minimize the amount of soil disturbance requiring remediation). These studies should coordinate with interdepartmental efforts (i.e., SPR, SDOT, SCL, and City Attorney's Office) to transfer the City properties to SPR's jurisdiction, including resolving right-of-way status and legal requirements on the historic use of transportation and utility funds for property

2026 COUNCIL BUDGET ACTION

acquisition.

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	10200-BC-PR-40000	2026		$450,000

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	-	-	-	-	-	-	630
King County Funds	274	8,306	-	-	-	-	-	-	8,580
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Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	636 ~~186~~	-	-	-	-	-	1,822 ~~1,372~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
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State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**26,117** **~~25,667~~**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,389** **~~384,939~~**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	-	-	-	-	-	-	630
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	2,436 ~~1,986~~	-	-	-	-	-	30,909 ~~30,459~~
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105

Total:	**132,932**	**104,294**	**26,117** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,389** ~~**384,939**~~

2026 COUNCIL BUDGET ACTION

V1

SPR-012-B

Increase SPR by $75,000 GF and SPU by $75,000 Drainage and Wastewater Fund for a plan to restore Schmitz Preserve Park

SPONSORS

Alexis Mercedes Rinck, Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(75,000)	
Other Funds	$(75,000)	
Total Budget Balance Effect	$(150,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $75,000 GF (one-time) for the Urban Forestry Green Seattle Partnership (MC-PR-41012) Capital Improvement Program (CIP) project to develop a restoration plan for Schmitz Preserve Park in District 1. The CBA would also increase appropriations to Seattle Public Utilities (SPU) by $75,000 Drainage and Wastewater Fund (one-time) for a related hydrological study.

The combined funding in this CBA would fund a one-time seed investment toward restoring Schmitz Preserve Park, including a feasibility analysis, preliminary design study, and hydrologic study of the creek basin, climate resilience, and sediment flow. The feasibility analysis would evaluate logistical, environmental, and economic factors to ensure the restoration is practical and beneficial to the community. A preliminary design study would provide conceptual layouts and cost estimates, enabling informed decision-making and stakeholder engagement. The hydrological study would facilitate understanding of water flow, drainage, and flood risks—key elements for long-term resilience and ecological health.

Together, these foundational assessments are intended to determine the viability, scope, and sustainability of the restoration project. The long-term goal is to restore the old growth forest, daylight salmon habitat, and enhance trails.

The impact of this CBA on the Urban Forestry Green Seattle Partnership CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	00100-BC-PR-40000	2026		$75,000
SPU	Utility Service and Operations	44010-BO-SU-N200B	2026		$75,000

Attachment A

Urban Forestry - Green Seattle Partnership

Project No:	MC-PR-41012	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project is a collaborative effort between the City of Seattle, local community organizations, and thousands of volunteers working to restore and actively maintain forested park lands in Seattle. Restoration for each acre typically occurs over multiple years and includes clearing invasive plants, replanting the area with native plants, caring for the plants through establishment, and other related work.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	588	-	-	-	-	-	-	-	588
General Fund	-	-	75	-	-	-	-	-	75
King County Funds	140	117	-	-	-	-	-	-	257
Miscellaneous Revenues	25	100	-	-	-	-	-	-	125
Real Estate Excise Tax I	7,255	-	-	-	-	-	-	-	7,255
Real Estate Excise Tax II	14,764	1,228	1,700	1,700	1,700	1,700	1,700	1,700	26,191
Seattle Park District Revenues	1,979	1,049	1,091	1,135	1,180	1,227	1,276	1,328	10,265
State Grant Funds	391	-	-	-	-	-	-	-	391
Total:	**25,141**	**2,494**	**2,866** ~~**2,791**~~	**2,835**	**2,880**	**2,927**	**2,976**	**3,028**	**45,147** ~~**45,072**~~

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	75	-	-	-	-	-	75
Park And Recreation Fund	372	217	-	-	-	-	-	-	589
REET I Capital Fund	7,255	-	-	-	-	-	-	-	7,255
REET II Capital Fund	14,764	1,228	1,700	1,700	1,700	1,700	1,700	1,700	26,191
Seattle Park District Fund	1,979	1,049	1,091	1,135	1,180	1,227	1,276	1,328	10,265
Unrestricted Cumulative Reserve Fund	772	-	-	-	-	-	-	-	772
Total:	**25,141**	**2,494**	**2,866** ~~**2,791**~~	**2,835**	**2,880**	**2,927**	**2,976**	**3,028**	**45,147** ~~**45,072**~~

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

2026 COUNCIL BUDGET ACTION

V2

SPR-013-B

Increase SPR by $500,000 GF for planning/design of a turf conversion at Rogers Playground

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Debora Juarez, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $500,000 GF (one-time) for planning/design of a turf conversion at Rogers Playground for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project.

Rogers Playground in District 3 has one playfield, approximately 43,000 square feet, that is a youth-only grass/dirt field without lights. This CBA would add funding in 2026 for planning/design to convert this playfield from grass/dirt to synthetic turf with anticipation that funding in subsequent budget legislation would enable construction in 2027 or 2028. The planning/design should include associated improvements, including lighting, dugout and backstop upgrades, and accessibility updates. The turf conversion is intended to increase playing options for youth sports and support safe, accessible, and quality play for users on a year-round basis, including during inclement weather.

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in Attachment A.

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	00100-BC-PR-40000	2026		$500,000

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	500 ~~630~~	-	-	-	-	-	1,130 ~~630~~
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	186	-	-	-	-	-	1,372
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**26,167** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,439** ~~**384,939**~~

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	500 ~~630~~	-	-	-	-	-	1,130 ~~630~~
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	1,986	-	-	-	-	-	30,459
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105
Total:	**132,932**	**104,294**	**26,167** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,439** ~~**384,939**~~

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

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SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V1

SPR-014S-B

Request that SPR report on turf conversions at Judkins Park, Riverview Park, Bar-S Playground, and Maple Leaf Reservoir Park

SPONSORS

Joy Hollingsworth, Rob Saka, Mark Solomon, Debora Juarez, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests Seattle Parks and Recreation (SPR) to report on the costs, timeline, and feasibility of turf conversions for five playfields: one playfield at Judkins Park, two playfields (i.e., upper fields one and two) at Riverview Park, one playfield at Bar-S Playground in District 1, and one playfield at Maple Leaf Reservoir Park. Turf conversions are intended to increase playing options for youth sports and support safe, accessible, and quality play for users on a year-round basis, including during inclement weather.

Judkins Park in District 3 is adjacent to Washington Middle School and includes one playfield that is owned by the Seattle Public Schools (SPS) and managed by SPR through a lease. In 2022, the Seattle Park District Board adopted Resolution 51 requesting SPR to explore installing turf at Judkins playfield and SPR approached SPS to explore the feasibility of this project. SPS conveyed that turfing the playfield was a high priority but postponed collaboration to retain flexibility for developing the entire site (including neighboring Washington Middle School) as the district considered projects for the BEX VI capital levy proposal. Although voters approved the levy proposal in February 2025, the capital project plan did not include Washington Middle School and there is likely opportunity to reinitiate these discussions. This SLI requests a report for turfing the entirety of this playfield.

Riverview Park in District 1 has eight playfields; the upper fields are sized for baseball/softball and the smaller lower fields are sized for softball. This SLI requests a report on turfing the entirety of upper fields one and two.

Bar-S Playground in District 1 has two playfields that are the same size. This SLI requests a report on turfing the entirety of one of these fields.

Maple Leaf Reservoir Park in District 4 has two playfields, the Will Stacey Fields. This SLI requests a report on turfing the infield of Will Stacey Field 2.

SPR's report should identify the full range of costs and project considerations for the full or infield (as noted) turf conversion of each identified field. The cost estimate should include associated site improvements such as lighting, fencing, additional updates to the dugouts and backstops, and accessibility improvements.

Responsible Council Committee(s):

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

DUE DATE: August 3, 2026

2026 COUNCIL BUDGET ACTION

V1

SPR-016-A

Increase SPR by $250,000 GF for Late Night Teen Programs at High Point Community Center

SPONSORS

Rob Saka, Mark Solomon, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(250,000)	
Total Budget Balance Effect	$(250,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Parks and Recreation (SPR) by $250,000 GF (one-time) for a pilot Late Night Program for teens at High Point Community Center. SPR's Late Night Programs provide a recreation-based, safe, and supportive environment for youth ages 13-19. The Late Night Programs operate from 7 pm to 12 am and are aligned with the City's Race and Social Justice Equity framework, offering education and employment readiness programs, social recreation, and other activities. SPR currently operates Late Night Programs at eight community centers throughout the city, including on Fridays at the Southwest Teen Life Center.

These funds would enable SPR to expand Late Night Programs to include High Point Community Center on Saturdays from spring break (i.e., mid-April) through the end of the year and on Thursdays for the summer (i.e., June through August). This one-year pilot is intended to activate a historically neglected neighborhood that continues to experience gun violence by providing a diversity of experiences for teens that support physical and mental health. The sponsor reports that the community has identified increased youth programming in the area as a high priority to help address gun violence.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Recreation Facility Programs	00100-BO-PR-50000	2026		$250,000

2026 COUNCIL BUDGET ACTION

V2

SPU-002-A

Increase SPU by $100,000 GF for additional community cleanup services through community partners

SPONSORS

Rob Saka, Joy Hollingsworth, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Seattle Public Utilities (SPU) by $100,000 GF to fund additional community cleanup services through community partners.

SPU operates and funds community cleanup activities through its Adopt-a-Street program, a grassroots effort where volunteers commit to cleaning up litter along specific street segments. The program supports volunteer cleaning activities by providing litter pickup tools, gloves, safety vests, trash bags and paper compost bags, sharps containers, and brooms and dustpans.

The program also sponsors a cleanup series known as the All Hands Neighborhood Cleanup, which is a community-driven initiative to beautify neighborhoods through organized community cleanup events. In 2025, the series will have a total of 10 cleanup events in six neighborhoods between March and November.

The 2026 Proposed Budget includes approximately $468,000 of appropriations for the Adopt-a-Street program and the community cleanup activities.

The funding provided by this CBA is intended to support additional neighborhood cleanup events and activities through established community partners, such as A Cleaner Alki in West Seattle, that have a proven track record of collaborating with City departments and are in the community performing services on a weekly basis. The funding is also intended to support the launch of a new pilot program to fund volunteer cleaning ambassadors and periodic neighborhood cleanups located in Morgan Junction, Alaska Junction, and Admiral Junction.

The intent is for SPU to contract with community organizations to provide cleanup and maintenance services in City parks, greenbelts, and rights-of-way, including litter pickup, vegetation management, and beautification projects. The funding may also be used for cleaning supplies and disposal services, coordination of community cleanup events, and data collection on litter volumes and types.

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

TRANSACTIONS - ONGOING

Dept	BSL	BCL	Year	Revenue	Expenditure
SPU	Utility Service and Operations	00100-BO-SU-N200B	2026		$100,000

2026 COUNCIL BUDGET ACTION

V2

SPU-004-A

Increase SPU by $100,000 GF for the purchase of one shower trailer for the Public Hygiene Program

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$(100,000)	
Total Budget Balance Effect	$(100,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations in Seattle Public Utilities (SPU) by $100,000 GF (one-time) to fund the purchase of one shower trailer for the Public Hygiene Program.

The Public Hygiene Program in SPU operates three stationary shower trailers: one in West Seattle (Camp Second Chance), one in Uptown (157 Roy St.), and one in South Seattle (Rainier Warehouse). Each of the shower trailers operates seven days per week and includes a combination of standard showers and ADA-accessible showers along with bathroom facilities. The City owns two of the shower trailers, but rents the third trailer for an annual cost of approximately $74,000.

This CBA would provide sufficient funding for the purchase of one shower trailer, allowing SPU to replace the annual rental costs with a one-time purchase. The Public Hygiene Program would continue to operate three shower trailers in total, and this shift from a rented trailer to a City-owned trailer should not impact the operations or maintenance of the facilities.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPU	Utility Service and Operations	00100-BO-SU-N200B	2026		$100,000

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPU-010S-A

Request that SPU provide a status report on its sea level rise adaptation work in the Duwamish Valley

SPONSORS

Rob Saka, Joy Hollingsworth, Maritza Rivera, Dan Strauss, Robert Kettle, Alexis Mercedes Rinck

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Seattle Public Utilities (SPU) provide a status report on its sea level rise adaptation work in the Duwamish Valley, including progress on planning and design efforts, engagement with community organizations, and future project plans and funding opportunities.

In 2016, the City launched the Duwamish Valley Program, an interdisciplinary effort among City departments to advance environmental justice goals and promote equitable development in the Duwamish Valley, with an emphasis on South Park and Georgetown. The collaborative effort, which is led by the Office of Sustainability and Environment (OSE), released the Duwamish Valley Action Plan in 2018, a City-community vision that identifies strategies and actions to deliver measurable health and wellbeing outcomes.

Since the release of that plan, the City has received grant funding to advance visioning for climate and community resilience, including for sea level rise adaptation. Additionally, the South Park neighborhood experienced significant flooding caused by overtopping of the Duwamish River during king tides in 2022, leading SPU to engage in extensive, yearly emergency flood preparedness with the community.

The ten-year comprehensive plan update, currently under consideration by the Council, also recognizes that sea levels are projected to rise across Seattle's shorelines in the coming decades and that flooding is expected to become more intense and frequent. In recognition of this, the plan contains a policy to develop a citywide sea level rise adaptation plan.

SPU will be leading the next phase of water resilience planning in the South Park and Georgetown neighborhoods through its new Duwamish Valley Water Resilience section within the Drainage and Wastewater line of business. In the coming months, SPU and OSE expect to release a report on the work to date, including a high-level vision, phased approach, potential solutions, and sequencing of projects to manage sea level rise in both the residential and industrial portions of those neighborhoods. In 2026, SPU plans to utilize existing grant funding to continue planning work with early technical analysis and high-level cost estimating.

The Council supports the sea level rise adaptation planning efforts and is interested in accelerating the work and exploring multiple-benefit solutions, such as nature-based approaches, to meet the urgent needs of communities most at-risk of experiencing flooding impacts. Additionally, the Council requests that SPU and its partner departments within the City prioritize engagement with community leaders and organizations, such as the Duwamish River Community Coalition, on City-led efforts in the

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

Duwamish Valley.

The requested status update could be in the form of a written report or a presentation to the relevant Council committee.

Responsible Council Committee(s): Parks, Public Utilities & Technology

DUE DATE: August 14, 2026

SEATTLE CITY COUNCIL

2026 STATEMENT OF LEGISLATIVE INTENT

V2

SPU-012S-A

Request that SPU report on rate impacts of expanding eligibility and participation in utility discounts and assistance programs of SPU and SCL

SPONSORS

Dan Strauss, Rob Saka, Mark Solomon, Joy Hollingsworth, Maritza Rivera, Debora Juarez, Robert Kettle, Alexis Mercedes Rinck, Sara Nelson

CENTRAL STAFF SUMMARY

This Statement of Legislative Intent (SLI) requests that Seattle Public Utilities (SPU), in cooperation with Seattle City Light (SCL) and the Human Services Department (HSD), evaluate the impacts on utility rates of maintaining existing utility assistance programs and expanding the eligibility for the Utility Discount Program (UDP) to people making 70 percent or 80 percent of area median income at a lower discount. Additionally, SPU's study should describe progress to date and any budgetary or policy steps necessary to:

1) accomplish long-sought system improvements to the UDP to increase participation rates;
2) decrease hurdles faced by seniors accessing the program, among other things;
3) ensure people are pre-qualified for UDP if they are enrolled in other City and county affordability programs, such as Fresh Bucks, Multi-Family Tax Exemption housing, and King County property tax exemptions.

Responsible Council Committee(s): Parks, Public Utilities & Technology

DUE DATE: February 14, 2026

2026 Budget Adoption Ordinance (CB 121116)
Amendment Group B: Potential Substitutions Amendment Package

	CBA/SLI #	Title	Sponsor*	Pg.
1	FG-008-A-1	Increase FG by $250,000 GF for repairs and renovations to inclusive, neighborhood gathering places and decrease OED by $250,000	Saka	2
2	HSD-030-A-1	Increase HSD by $35,000 GF to support strategic planning for The Center for Active Living and reduce OED by $35,000 GF from the Stabilize, Activate, and Invest Locally (SAIL) Fund	Saka	3
3	HSD-056-A-1	Increase HSD by $125,000 GF for West Seattle Food Bank and decrease HSD by $125,000 for the Community Solutions Unsheltered Homelessness Pilot Initiative	Saka	5
4	HSD-083-A-1	Increase HSD by $50,000 GF for renovations to a building owned by the non-profit Cultivate South Park and decrease OED by $50,000 GF for the Business Climate Assessment.	Saka	7
5	OED-011-A-1	Increase OED by $100,000 GF in 2026 to support businesses facing displacement in North Delridge and decrease OED by $100,000 GF in 2026 for the Stabilize, Activate, and Invest Locally Fund	Saka	8
6	OPCD-013-A-1	Increase OPCD by $500,000 GF (one-time) for a public market project and decrease HSD by $500,000 GF (one-time) for federal a response reserve	Saka	9

*Primary Sponsor

2026 COUNCIL BUDGET ACTION

V1

FG-008-A

Increase FG by $250,000 GF for repairs and renovations to inclusive, neighborhood gathering places and decrease OED by $250,000

SPONSORS

Rob Saka, Mark Solomon, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to Finance General (FG) by $250,000 GF (one-time) to support construction and renovation of buildings and structures serving diverse communities that provide inclusive, neighborhood gathering places such as the Highland Park Improvement Club. The Council anticipates receiving public benefits in return for this funding such as hosting neighborhood meetings, arts and cultural events, emergency preparedness activities, food distribution sites and mutual aid efforts.

This CBA would balance the increased appropriations in FG with a decrease of $250,000 GF (one-time) in the Office of Economic Development (OED) that would have supported a business climate assessment.

The increased appropriations in this CBA would be in addition to the appropriations to FG by $500,000 GF (one-time) in CBA FG-005-A-1 for the same purpose. If Council approved both, the total increase would be $750,000 GF for this purpose.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
FG	General Purpose	00100-BO-FG-2QD00	2026		$250,000
OED	Leadership and Administration	00100-BO-ED-ADMIN	2026		$(250,000)

2026 COUNCIL BUDGET ACTION

V1

HSD-030-A

Increase HSD by $35,000 GF to support strategic planning for The Center for Active Living and reduce OED by $35,000 GF from the Stabilize, Activate, and Invest Locally (SAIL) Fund

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Human Services Department (HSD) by $35,000 GF (one-time) for The Center for Active Living to support planning for place-based services that could be provided in the Delridge, Highland Park, and other neighborhoods in West Seattle. The Center for Active Living is the only senior center serving one of the largest neighborhoods in Seattle. City funds would be matched by other donors to support this plan. The sponsor reports the proposed funding has been sought after by the community. Council has identified the organization The Center for Active Living 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.

This proposal is off-set by reducing appropriations to the Office of Economic Development (OED) by $35,000 GF (one-time) for the creation of the Stabilize, Activate, and Invest Locally (SAIL) Fund. The 2026 Proposed Budget includes $4 million GF (one-time) for the SAIL Fund, a new investment in short and long-term strategies to address cleanliness, safety, and economic realization at specific neighborhoods, initially focusing on Little Saigon and possibly Lake City. The place-based approach contemplates use of law enforcement, increased street cleaning, and funding to support physical environment changes to prevent crime and support activation.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Promoting Healthy Aging	00100-BO-HS-H6000	2026		$35,000
OED	Business Services	00100-BO-ED-X1D00	2026		$(35,000)

2026 COUNCIL BUDGET ACTION

2026 COUNCIL BUDGET ACTION

V1

HSD-056-A

Increase HSD by $125,000 GF for West Seattle Food Bank and decrease HSD by $125,000 for the Community Solutions Unsheltered Homelessness Pilot Initiative

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Human Services Department (HSD) by $125,000 GF for the West Seattle Food Bank and decrease appropriations to HSD by $150,000 for the Community Solutions Unsheltered Homelessness Pilot Initiative.

HSD partners with local organizations to increase city-wide food access including funding food banks. Food bank funding supports food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery. The proposed budget includes an increase of $3 million for food banks, bringing the total funding in HSD for food banks to $6.5 million.

The 2026 Proposed Budget includes $54,000 for the West Seattle Food Bank. This Council Budget Amendment (CBA) would increase that by $125,000 for the purpose of assisting the Food Bank in moving the Clothes Line, a program providing free clothing for food bank clients that requires relocation. The sponsor reports that the community expressed a strong need for additional funding to assist in the relocation.

The 2026 Proposed Budget also includes $4 million GF (one-time) for a low-barrier shelter, housing navigation, and aftercare services pilot. These funds would support a contract with the Downtown Seattle Association (DSA) and the Purpose Dignity Action (PDA) to provide outreach, navigation, and aftercare that connect individuals experiencing homelessness to shelter and housing resources. This CBA would decrease the appropriation by $125,000.

Council has identified the organization West Seattle Food Bank 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.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

2026 COUNCIL BUDGET ACTION

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$125,000
HSD	Addressing Homelessness	00100-BO-HS-H3000	2026		$(125,000)

2026 COUNCIL BUDGET ACTION

V1

HSD-083-A

Increase HSD by $50,000 GF for renovations to a building owned by the non-profit Cultivate South Park and decrease OED by $50,000 GF for the Business Climate Assessment.

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action would increase appropriation authority in the Human Services Department (HSD) by $50,000 GF (one-time) for renovations to a building owned by the non-profit organization Cultivate South Park, and would decrease the Office of Economic Development (OED) by $50,000 GF (one-time) for the Business Climate Assessment. The building owned by Cultivate South Park is located on 14th Avenue in the main section of the South Park Business district. Cultivate South Park seeks to refurbish the building to allow multiple uses, including a community kitchen to prepare free community meals, storage for their food bank, and an open third place for community use. The sponsor reports the proposed funding has been sought after by the South Park community. The 2026 Proposed Budget includes $500,000 GF (one-time) for a Business Climate Assessment, to review the City's laws, regulations, taxes, levies, fees and practices applicable to businesses and analyze how the City compares to other regional, national, and international municipalities.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Supporting Affordability and Livability	00100-BO-HS-H1000	2026		$50,000
OED	Leadership and Administration	00100-BO-ED-ADMIN	2026		$(50,000)

2026 COUNCIL BUDGET ACTION

V1

OED-011-A

Increase OED by $100,000 GF in 2026 to support businesses facing displacement in North Delridge and decrease OED by $100,000 GF in 2026 for the Stabilize, Activate, and Invest Locally Fund

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to Office of Economic Development (OED) by $100,000 GF (one-time) for focused outreach and assistance to small businesses in North Delridge facing displacement, and decrease proposed appropriations to OED by $100,000 GF (one-time) for the Stabilize, Activate, and Invest Locally (SAIL) Fund.

OED has a number of programs designed to provide technical and financial assistance to small businesses that may apply to these impacted businesses, including but not limited to accounting and business consulting assistance and the Capital Access Program.

Any disbursement of funding shall not be executed until the Executive has ensured public benefits for this expenditure, which could include, but is not limited to:
• Jobs created and maintained;
• In-kind goods and services to the community with a focus on racial and social equity; and
• Activation and revitalization of the surrounding neighborhood.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
OED	Business Services	00100-BO-ED-X1D00	2026		

2026 COUNCIL BUDGET ACTION

V1

OPCD-013-A

Increase OPCD by $500,000 GF (one-time) for a public market project and decrease HSD by $500,000 GF (one-time) for federal a response reserve

SPONSORS

Rob Saka, Mark Solomon, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase proposed appropriations to the Office of Planning and Community Development (OPCD) by $500,000 GF (one-time) to increase funding for a public market in the Highland Park community, such as the African Community and Housing Development International Public Market project. This CBA would also decrease proposed appropriations to the Human Services Department (HSD) by $500,000 GF (one-time) to decrease funding for a business and occupations tax backed reserve for federal impacts to shelter supports and emergency housing. This CBA would represent an incremental increase to OPCD-008-B-1, which includes $1 million GF for this purpose in 2026.

ATTACHMENT: No

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
HSD	Addressing Homelessness	00100-BO-HS-H3000	2026		$(500,000)
OPCD	Equitable Development Initiative	00100-BO-PC-X2P40	2026		$500,000

2026 Budget Adoption Ordinance (CB 121116)
Amendment Group C: Stand-Alone Amendments

	CBA/SLI #	Title	Sponsor*	Pg.
1	HSD-057-A-1	Proviso HSD appropriations to preclude any City support for the purchase or distribution of supplies for the consumption of illegal drugs, with the exception of needles.	Nelson	2
2	MO-005-A-1	Proviso $29.9 million in seven different departments for Unified Care Team activities	Saka	3
3	OED-014-A-1	Proviso $200,000 in OED for neighborhood business districts that are unlikely to form Business Improvement Areas soon, including Georgetown	Saka	5
4	OH-002-B-1	Proviso OH by $6 million for rental assistance to tenants in OH-funded non-profit affordable housing buildings	Nelson	7
5	SDOT-002-B-1	Proviso $4.3 million in SDOT for pothole repair program implementation	Saka	9
6	SDOT-003-B-1	Proviso $250,000 in SDOT for 30% design of SW Roxbury Street improvements	Saka	10
7	SDOT-017-A-1	Proviso $1 million in SDOT for SW Admiral Way safety improvements	Saka	11
8	SDOT-031-A-1	Increase SDOT by $200,000 Transportation Fund for micro-mobility corrals, decrease SDOT by $200,000 Transportation Fund for crossing improvements, and impose a proviso	Saka	12
9	SPR-017-A-1	Increase SPR by $500,000 King County Parks Levy Fund for installation of freestanding, prefabricated restroom models and a study on vandalism-resistant restroom options; and impose a proviso	Saka	14

*Primary Sponsor

2026 COUNCIL BUDGET ACTION

V1

HSD-057-A

Proviso HSD appropriations to preclude any City support for the purchase or distribution of supplies for the consumption of illegal drugs, with the exception of needles.

SPONSORS

Sara Nelson, Maritza Rivera, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on appropriations to the Human Services Department (HSD) to preclude any City support for the purchase or distribution of supplies such as pipes and foil for the consumption of illegal drugs. Funding from several sources is currently allocated to Public Health of Seattle King County (PHSKC) and, through the contract with that agency, sub-program J.1, Community Access to Medications for Opioid Use Disorder & Harm Reduction Services. Several sub-contracts within this program distribute "safe consumption supplies" such as pipes and foil, and this proviso would prevent any city dollars, including opioid settlement and General Fund dollars, from funding such supply purchase and distribution. (Needle exchange programs are unaffected by this proviso.)

HSD is directed to ensure no City investment goes to PHSKC for distribution of pipes or foil for illegal drug consumption.

This CBA would impose the following proviso:
"None of the money appropriated in the 2026 budget for the Human Services Department may be spent on the purchase or distribution of supplies for the consumption of illegal drugs, with the exception of needles."

2026 COUNCIL BUDGET ACTION

V1

MO-005-A

Proviso $29.9 million in seven different departments for Unified Care Team activities

SPONSORS

Rob Saka, Robert Kettle, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose provisos on $29.9 million across seven different departments for funding for Unified Care Team (UCT) activities. The UCT is a cross-department effort to address encampments and keep public spaces open and accessible. This CBA would proviso:

- $5.6 million in the Human Services Department (HSD), which funds 32 UCT staff positions including 7 Regional Coordinators, 4 Citywide Coordinators, 7 leadership, customer service and administrative positions, and a small amount of funding so that shelters can do intake during non-business hours.

- $888,000 in Finance and Administrative Services (FAS), which funds the City's towing contract for the disposal of inoperable and unclaimed Recreational Vehicles, and two customer service representatives.

- $6.7 million in the Seattle Department of Transportation (SDOT), which funds staff for cleaning encampment sites at the direction of the UCT, resolving encampments, encampment site visits, inspections and community engagement.

- $2.2 million in the Seattle Police Department (SPD) for officer time dedicated to the UCT.

- $11.4 million in Seattle Parks and Recreation (SPR), which funds staff for cleaning encampment sites at the direction of the UCT, resolving encampments, encampment site visits, inspections and community engagement.

- $270,000 in the Seattle Department of Information Technology (SIT) for Geographic Information System (GIS) technology needs.

- $2.8 million in Seattle Public Utilities (SPU) for UCT-related cleaning activities, such as encampment trash removal, litter abatement and RV remediation.

This Council Budget Action would impose the following provisos:

“Of the appropriations in Human Services Department’s (HSD) 2026 budget for the Addressing

2026 COUNCIL BUDGET ACTION

Homelessness Budget Summary Level (BO-HS-H3000), $5,600,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in Finance and Administrative Services' (FAS) 2026 budget for the Public Services Budget Summary Level (BO-FA-0005), $654,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in FAS' 2026 budget for the Citywide Administration Services Budget Summary Level (BAO-FA-0002), $184,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in FAS' 2026 budget for the Leadership and Administration Budget Summary Level (BAO-FA-0006), $50,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in the Seattle Department of Transportation's (SDOT) 2026 budget for the Maintenance Operations Budget Summary Level (BO-TR-17005), $6,700,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in Seattle Police Department's (SPD) 2026 budget for the Collaborative Policing Budget Summary Level (BO-SP-P4000), $2,200,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in Seattle Parks and Recreation's (SPR) 2026 budget for the Parks and Facilities Maintenance and Repairs Budget Summary Level (BO-PR-10000), $11,400,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in the Seattle Department of Information Technology's (SIT) 2026 budget for the Applications Budget Summary Level (BO-IT-D0600), $270,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

"Of the appropriations in Seattle Public Utilities' (SPU) 2026 budget for the Utility Services and Operations Budget Summary Level (BO-SU-N200B), $2,800,000 is appropriated solely for Unified Care Team activities and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OED-014-A

Proviso $200,000 in OED for neighborhood business districts that are unlikely to form Business Improvement Areas soon, including Georgetown

SPONSORS

Rob Saka, Mark Solomon, Debora Juarez

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $200,000 in the Office of Economic Development (OED) to support neighborhood business district organizations that do not anticipate forming a Business Improvement Area (BIA) in the next year. This funding must support, at a minimum, an organization in the Georgetown neighborhood business district, but may also include others. The sponsor reports that neighborhood business districts have expressed a strong need for this support.

In 2025, OED has worked with six neighborhoods who do not anticipate creating or renewing a BIA before 2027, totaling $759,000 in investments. These include:

• South Park - $167,000 - partnership with Vision 7 and Cultivate South Park on neighborhood retail analysis and placemaking and business support services.

• Beacon Hill - $150,000 - partnership with Beacon Business Alliance on neighborhood retail analysis, business support services, community partnership development.

• Rainier Avenue - $150,000 - partnership with Rainier Avenue Business Coalition on neighborhood retail analysis, business support services.

• Mount Baker - $150,000 partnership with Mt. Baker Hub Alliance on neighborhood retail analysis, business support services

• First Hill - $72,000 - partnership with First Hill Improvement Association on neighborhood retail analysis, business support services.

• Aurora - $70,000 - partnership with For North Seattle for clean and safe activities, placemaking work, and business support services

OED intends to review the impact of these investments and determine next steps for funding in 2026. This proviso is intended to provide funding for neighborhood business districts to continue to

2026 COUNCIL BUDGET ACTION

implement the next steps on retail analyses or placemaking work funded in 2025, or to support other business district organizations that were not included in the 2025 workplan, including Georgetown.

This CBA would impose the following proviso:

"Of the appropriation in the Office of Economic Development's 2026 budget for the Business Services Budget Summary Level (BSL BO-ED-X1D00), $200,000 is appropriated solely for neighborhood business district organizations that do not anticipate forming a Business Improvement Area (BIA) in the next year, including, but not limited to, Georgetown, and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

OH-002-B

Proviso OH by $6 million for rental assistance to tenants in OH-funded non-profit affordable housing buildings

SPONSORS

Sara Nelson, Rob Saka, Maritza Rivera

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would proviso $6 million of funding in the Office of Housing (OH) for rental assistance to tenants, including rent arrears, in non-profit affordable housing that has received capital funds from OH. OH will be releasing a $28 million Request for Qualifications for operating stabilization funding to support affordable housing organizations in November 2025. Rent arrears will be an eligible use of this funding. This $6 million would be in addition to the $28 million in the RFP.

While this CBA does not specify a fund source to provide the additional $6 million in rental assistance, realistically the only fund source can be Payroll Expense Tax. OH has three main sources of funding: PET, 2023 Housing Levy and Mandatory Housing Affordability (MHA). Uses of 2023 Housing Levy and MHA revenue are restricted by local ordinance and/or state law and cannot be used to for this additional $6 million in rental assistance*.

OH has proposed the following uses for its 2026 PET allocation of $137 million.

- $46.4 for rental capital projects, to meet 2023 Housing Levy goals
- $44.2 million for operating, maintenance and services contracts, workforce stabilization contracts and resident services contracts
- $18 million for operating stabilization (which includes but is not limited to rental assistance)
- $11.5 - general money for rental Notice of Funding Availability
- $8.4 million for homeownership
-$6.8 million for administration
- $1.6 million for oil to electric conversions

OH would need to reduce funding in one or more of these above categories to fund an additional $6 million in rental assistance. Or alternatively, it could reduce a prior funding award to keep the amounts above whole. As of June 20, 2025 OH had $233 million of PET that was allocated in 2025 or prior years but not yet expended. Of that, $91 million was awarded to projects and under contract and $52 million was awarded to projects but not yet under contract. Of the $52 million awarded but not yet under contract, all awards were made in 2024 or 2025, with the exception of one homeownership award

2026 COUNCIL BUDGET ACTION

made in 2022. The sponsor's intent is that OH could eliminate or reduce a PET award made in a prior year to an affordable housing project that has not made sufficient progress moving forward, thereby keeping the amounts described in the above categories whole.

*(Under the 2023 Housing Levy Financial and Administrative Plan, 2023 Housing Levy investment earnings must be used for rental assistance. However, the $4.8 million of projected investment earnings would already be fully appropriated via the 2026 Proposed Budget and the proposed CBA HSD-079-A-1).

This Council Budget Action would impose the following proviso:

“Of the appropriations in 2026 Budget for the Office of Housing, $6 million is appropriated solely for rental assistance to tenants, including rent arrears, in non-profit affordable housing that has received capital funds from OH and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-002-B

Proviso $4.3 million in SDOT for pothole repair program implementation

SPONSORS

Rob Saka, Mark Solomon, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would proviso $4.29 million in appropriations for the Seattle Department of Transportation (SDOT) to ensure full implementation of the City's pothole repair program as proposed in the 2026 budget. The intent is to support the City's response to pothole complaints and ensure road conditions are safe and reliable, particularly in advance of increased traffic expected during the 2026 FIFA World Cup.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Maintenance Operations Budget Summary Level (BO-TR-17005) Pavement Management/Repair Program, $4.29 million is appropriated solely to support for our pothole repair program and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-003-B

Proviso $250,000 in SDOT for 30% design of SW Roxbury Street improvements

SPONSORS

Rob Saka, Dan Strauss, Alexis Mercedes Rinck

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $250,000 in appropriations to the Seattle Department of Transportation (SDOT) for up to 30% conceptual design to repave and make improvements along SW Roxbury Street between 16th Avenue SW and Olson Place SW. The corridor is in poor condition and requires significant investment to address pavement degradation and safety concerns. SW Roxbury Street forms the southern City boundary in this area, and the project would require coordination with King County, which controls the southern side of the street.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Arterial Asphalt & Concrete Program Phase II (MC-TR-C033) project in the 2026-2031 Capital Improvement Program, $250,000 is appropriated solely for achieving up to 30% conceptual design of improvements along SW Roxbury Street between 16th Avenue SW and Olson Place SW and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-017-A

Proviso $1 million in SDOT for SW Admiral Way safety improvements

SPONSORS

Rob Saka, Mark Solomon, Sara Nelson

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would impose a proviso on $1,000,000 in the Seattle Department of Transportation (SDOT) budget for traffic and safety improvements along SW Admiral Way near Admiral Viewpoint and Belvedere Viewpoint Park. This funding would support design and implementation of traffic calming, signal upgrades, and pedestrian crossing improvements along SW Admiral Way between 34th Avenue SW and 42nd Avenue SW. These improvements are intended to support safe, multimodal transportation in the neighborhood. The sponsor reports that the community expressed that these pedestrian safety improvements for this stretch of SW Admiral Way and its intersections are a high priority.

This CBA would impose the following proviso:

"Of the appropriations in the Seattle Department of Transportation's 2026 budget for the Vision Zero project (MC-TR-C064) in the 2026-2031 Capital Improvement Program, $1,000,000 is appropriated solely for safety and traffic improvements along SW Admiral Way between 34th Avenue SW and 42nd Avenue SW and may be spent for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

V1

SDOT-031-A

Increase SDOT by $200,000 Transportation Fund for micro-mobility corrals, decrease SDOT by $200,000 Transportation Fund for crossing improvements, and impose a proviso

SPONSORS

Rob Saka, Joy Hollingsworth, Robert Kettle

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$0	
Total Budget Balance Effect	$0	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase appropriations to the Seattle Department of Transportation (SDOT) by $200,000 Transportation Fund (one-time) and impose a proviso on appropriations to increase the number of designated e-scooter and e-bike parking corrals for use by City of Seattle-permitted micromobility vehicles in 2026. This CBA would also decrease appropriations by $200,000 in SDOT's Capital Improvement Project Crossing Improvements (MC-TR-C061) as an offset to the increase. See Attachment A.

Providing adequate infrastructure to improve parking for e-scooters is important to keep sidewalks clear, improve pedestrian safety, support micromobility, and ensure safety for all. Currently, SDOT is working to build scooter corrals but there is community concern about the lack of progress made on this project, particularly given the rapidly approaching 2026 FIFA World Cup. At the same time, community has long sought safe and walkable streets.

SDOT's proposed budget for implementing micromobility corrals in 2025-2026 is $675,000. With this funding, SDOT plans to build 200 corrals maximum by June 2026. SDOT staff has communicated that the planning horizon and capacity constraints limit this number to 200 during this time. Through the Vision Zero project, SDOT is also underway to construct another 37 corrals along 1st Avenue/1st Avenue South by mid-2026.

This CBA would impose the following proviso:

"Of the appropriations in the 2026 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), $200,000 is appropriated solely for increase the number of designated e-scooter and e-bike parking corrals for use by City of Seattle-permitted micromobility vehicles and may be used for no other purpose."

ATTACHMENT: No

2026 COUNCIL BUDGET ACTION

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SDOT	Mobility-Capital	13000-BC-TR-19003	2026		$(200,000)
SDOT	Mobility Operations	13000-BO-TR-17003	2026		$200,000

2026 COUNCIL BUDGET ACTION

V1

SPR-017-A

Increase SPR by $500,000 King County Parks Levy Fund for installation of freestanding, prefabricated restroom models and a study on vandalism-resistant restroom options; and impose a proviso

SPONSORS

Rob Saka, Mark Solomon, Joy Hollingsworth

BALANCING SUMMARY

Fund	2026 Increase (Decrease)	2027 Increase (Decrease)
General Fund	$0	
Other Funds	$(500,000)	
Total Budget Balance Effect	$(500,000)	

CENTRAL STAFF SUMMARY

This Council Budget Action (CBA) would increase Seattle Parks and Recreation (SPR) by $500,000 King County Parks Levy Fund (one-time) for installation of freestanding, prefabricated restroom models and a study on vandalism-resistant restroom options for the Major Maintenance and Asset Management (MC-PR-41001) Capital Improvement Program (CIP) project; and impose a proviso. The sponsor reports that the community has long sought resources and preventive measures for improving park restroom cleanliness and availability.

The installation of freestanding, prefabricated restroom models (e.g., Portland Loo, Throne) is intended for one or more (preferably two) locations in District 1 where vandalism and graffiti have been persistent challenges, specifically Lincoln Park, Alki Beach Park, and/or Don Armeni Boat Ramp.

The study is intended to evaluate a variety of options for increasing vandalism-resistant restrooms across the city, including options that deter and/or minimize vandalism and inappropriate use, reduce maintenance costs, improve cleanliness, and extend operating hours. Examples could range from installation of freestanding, prefabricated restroom models to use of steel doors. The study should include an evaluation of designs and an implementation plan with estimated costs, timelines, and feasibility considerations for short and long-term proposals.

This CBA would also impose a proviso on $1.1 million of the Major Maintenance and Asset Management (MC-PR-41001) CIP project to restrict such funds to installation of the specified restroom models and the study. The 2026 Proposed Budget includes almost $26 million for the Major Maintenance and Asset Management CIP for projects throughout the city, including restroom repair/renovations, athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, and outdoor infrastructure. Although this CBA would add $500,000 to this CIP project, the proviso would restrict $1.1 million of expenditures and would therefore require SPR to reprioritize and/or delay some of the projects already identified for 2026.

The impact of this CBA on the Major Maintenance and Asset Management CIP project is shown in

2026 COUNCIL BUDGET ACTION

Attachment A. The list of projects that SPR has already identified for this CIP project is shown in Attachment B.

This CBA would impose the following proviso:
"Of the appropriations in Seattle Parks and Recreation's (SPR's) 2026 Budget for the Major Maintenance and Asset Management (MC-PR-41001) project in the 2026-2031 Capital Improvement Program, $1.1 million is appropriated solely for the installation of one or more freestanding, pre-fabricated restroom models (e.g., Portland Loo, Throne) at Lincoln Park, Alki Beach Park, and/or Don Armeni Boat Ramp; and a study on vandalism-resistant restroom options that includes an evaluation of designs and plan for installing such options across the city, and may be spent for no other purpose."

ATTACHMENT: Yes

TRANSACTIONS - ONE-TIME

Dept	BSL	BCL	Year	Revenue	Expenditure
SPR	Fix It First	36000-BC-PR-40000	2026		$500,000

Attachment A

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	-	-	-	-	-	-	630
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Parks Levy	-	-	500	-	-	-	-	-	500
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	186	-	-	-	-	-	1,372
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**26,167** ~~**25,667**~~	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,439** ~~**384,939**~~

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	-	-	-	-	-	-	630
King County Parks Levy Fund	792	1,623	500	-	-	-	-	-	2,915 ~~2,415~~
Park And Recreation Fund	3,410	25,062	1,986	-	-	-	-	-	30,459
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105
Total:	**132,932**	**104,294**	**26,167**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**385,439**

Attachment B

2026 Proposed Budget: Seattle Parks and Recreation's list of 2026 projects for the Major Maintenance and Asset Management Capital Improvement Program Project

Project Title	MPD	Parks Fund	REET	Total
2026 Parks and Open Space Plan Update	100,000			100,000
ADA Compliance Projects	450,000			450,000
Arboretum Waterfront Trail Phase 2			1,059,000	1,059,000
Asset Management/Work Order System	400,000			400,000
Athletic Field Lighting Replacement Program	18,341			18,341
Ballfields - Minor Capital Improvements	50,000			50,000
Beach and Aquatic Habitat Restoration	25,000			25,000
Building Preservation and Renovation Program	251,286			251,286
Burke-Gilman Trails NE	250,000			250,000
Central West Headquarters Re-roof	295,815			295,815
Citywide Pool Package	749,092		30,447	779,539
Climate Conscious Buildings Program	174,613			174,613
Colman Pool Facilities Renovation	906,894			906,894
Decarbonization Package 1	1,308,093			1,308,093
Drainage and Sewer Restoration	250,000			250,000
Electrical System Replacement Program	150,000			150,000
Environmental Remediation	100,000			100,000

Project Title	MPD	Parks Fund	REET	Total
Firehouse Mini Park Play Area Renovation			350,000	350,000
Grass Field Major Maintenance Program	300,747			300,747
Green Lake Boathouse Building Roof	380,783			380,783
Green Lake Park Aquatic Ecology	700,000			700,000
High Point Community Center Decarbonization	442,330			442,330
Hutchinson Playground Field Renovation	1,127,500			1,127,500
Interbay Stadium Synthetic Turf Replacement	815,206			815,206
Jefferson Horticulture Fuel Station Removal	150,000			150,000
Judkins Park Play Area Renovation			623,197	623,197
Judkins Park Renovation (Restroom)	710,000			710,000
Large Roof Program	130,419			130,419
Lower Woodland Field 4 Infield Conversion	564,000	186,000		750,000
Magnuson Tower Restroom Replacement	220,000			220,000
Major Maintenance Backlog	327,673		750,000	1,077,673
Mechanical System Replacement Program	175,000			175,000
Mt Baker Park Bathhouse Renovation/ADA Upgrade			984,416	984,416
Outdoor Sports Court Restoration (small)	100,000			100,000
Over-water Structures Major Maintenance Program	67,312		179,254	246,566

Project Title	MPD	Parks Fund	REET	Total
Pavement Restoration Program	250,000			250,000
Play Area Renovations Program			635,193	635,193
Play Area Safety Program	156,000			156,000
Pool Facility Major Maintenance Program			219,553	219,553
Queen Anne Bowl PF Fence Fabric Replacement	94,261			94,261
Reclaimed Property Renovation	25,000			25,000
Restroom Building Renovations	247,738			247,738
Retaining Walls Bridges Bulkheads and Stairs Program	500,000			500,000
Roof & Building Envelope Program	350,000			350,000
Solar Panel Installation Program	271,092			271,092
Terry Pettus Park Renovation			242,925	242,925
Trails Major Maintenance	729,992			729,992
West Magnolia Playfield Lighting Replacement	1,011,265			1,011,265
Walt Hundley PF Synthetic Turf Replacement	600,000			600,000
Westcrest Park South Play Area Restoration			354,442	354,442
Westlake Park Renovation			2,327,516	2,327,516
Gas Works Park Safety Improvements		1,800,000		1,800,000
Total	**15,925,453**	**1,986,000**	**7,755,943**	**25,667,396**

File #: CB 121099, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to acceptance of funding from non-City sources; authorizing the Mayor or the Mayor's designee to accept and authorize the expenditure of specified grants, private funding, and subsidized loans and to execute, deliver, and perform corresponding agreements; amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; and ratifying and confirming certain prior acts.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. For each item in the following table, the Mayor or the Mayor's designee is authorized to accept non-City funding from the listed sources below; and to execute, deliver, and perform, on behalf of The City of Seattle, agreements for the purposes described. The funding, when received, shall be deposited in the receiving fund identified to support, or as reimbursement for, either the appropriations set forth in Section 2 of this ordinance or existing appropriations in the receiving department.

Item	Department	Source	Purpose	Fund	Accept ($)

1.1	Department of Neighborhoods	Port of Seattle	The purpose of this funding is to help immigrants and refugees become aware of and secure stable employment in port-related industries such as aviation, maritime, construction, and green jobs, while simultaneously increasing participants' English language proficiency and digital literacy skills to meet minimum requirements for entry-level positions at Seattle-Tacoma International Airport (SEA), construction, maritime and green jobs.	General Fund (00100)	200,000
1.2	Department of Neighborhoods	Sound Transit	Enhance the functionality of the historic databases of The City of Seattle, along with the public outreach associated with the database development.	General Fund (00100)	350,000
1.3	Executive (Office of Economic Development)	Washington State Department of Commerce	The grant will be used to lease space for nonprofit and academic institutions to incubate technology business start-ups, especially those focusing on artificial intelligence and develop and teach curricula to skill up workers to use artificial intelligence as a business resource.	General Fund (00100)	291,000
1.4	Executive (Office of Housing)	Washington State Department of Commerce	This grant supports weatherization projects for low-income households.	Low Income Housing Fund (16400)	1,047,360

				Office of Housing Fund (16600)	407,819
1.5	Executive (Office of Immigrant and Refugee Affairs)	Washington State Department of Social and Human Services	This grant funds the Washington Migrant and Asylum-Seeker Support project of the WA Department of Social and Health Services (DSHS). The services include case management and housing. DSHS has contracted with the Office of Immigrant and Refugee Affairs to assist in the provision of emergency short term temporary housing.	General Fund (00100)	750,000
1.6	Law Department	United States Department of Transportation National Highway Traffic Safety Administration	The State Traffic Safety Resource Prosecutor (State TSRP) is a continuing project aimed at reducing impaired driving in Washington State. The State TSRP trains and educates prosecutors, law enforcement, judges, probation staff, legislators, and hearing examiners on topics crucial to impaired driving enforcement. The State TSRP provides experienced litigation assistance in the courtroom, legal memoranda, research assistance and online assistance via the State TSRP website and newsletter.	General Fund (00100)	255,000

1.7	Seattle City Light	Washington State Department of Ecology	This grant supports conducting polychlorinated biphenyls (PCB) testing and prioritized replacement of older City Light overhead and submersible transformers that intersect the Lower Green River and Duwamish watersheds.	Light Fund (41000)	500,000
1.8	Seattle Department of Transportation	Washington State Convention Center	This item will allow the Seattle Department of Transportation to expend revenues for purposes that are required under Mitigation Use Permits. These revenues may be expended for no other purpose.	Transportation Fund (13000)	788,492
1.9	Seattle Department of Transportation	King County Metro	Existing parking and Business Access and Transit (BAT) lane signage along Aurora Ave North will be replaced or updated to reflect 24/7 operation of the BAT lanes in both directions between N 39th St and N 115th St.	Transportation Fund (13000)	250,000
1.10	Seattle Department of Transportation	King County Metro	This partnership supports and coordinates the City's Revive I-5 efforts.	Transportation Fund (13000)	2,135,000
1.11	Seattle Department of Transportation	Washington State Department of Transportation	This partnership supports and coordinates the City's efforts for the Fauntleroy Ferry Terminal improvements and fish passage improvements for SR-522.	Transportation Fund (13000)	798,808

1.12	Seattle Department of Transportation	Washington State Department of Transportation	This project will construct a new transit corridor within and between the Uptown and South Lake Union Regional Growth Centers, providing direct transit access to the future South Lake Union Light Rail Station. Improvements may include trolley wire infrastructure, bus lanes, lane markings, pavement restoration, signal optimization for transit, bus stops and bus amenities, and improvements to the public realm that will facilitate a transit and pedestrian prioritized street.	Transportation Fund (13000)	8,200,000
1.13	Seattle Department of Transportation	Washington State Department of Transportation	The 2025-2027 Commute Trip Reduction (CTR) formula grant is for the department to work with the City's large employers to shift commutes away from single occupancy vehicle use, with the goal of mitigating congestion and decreasing greenhouse gas emissions. The grant-funded work includes regulatory monitoring, data gathering and analysis, communications campaigns, and educational programming.	Transportation Fund (13000)	1,528,200
1.14	Seattle Department of Transportation	Federal Highway Administration	The project will design and construct safety and other improvements to pedestrian, bicycle, and roadway facilities.	Transportation Fund (13000)	5,550,000

1.15	Seattle Department of Transportation	Washington State Department of Transportation	This project will construct 20 MPH Speed Zone Designation and Signs, Speed Humps/Cushions, High-visibility, Crosswalks, Stop Line at Controlled Crosswalks, Stop Signs, Prohibit Turn-on-Red, Rectangular Rapid Flashing Beacons, ADA Curb Ramps, Bicycle Boulevard, and Bicycle Wayfinding Signs and Markings.	Transportation Fund (13000)	5,151,000
1.16	Seattle Fire Department	Federal Department of Homeland Security	Funding for training and implementation of radiological/nuclear training on large scale Haz-Mat deployments and equipment pre-positioning, a venue walk-thru, technical response drills, and mass casualty planning.	General Fund (00100)	100,000
1.17	Seattle Parks and Recreation	United States Consumer Product Safety Commission	This grant will be used for pool safety efforts, including an audit of the Seattle Parks and Recreation Department's pools to ensure compliance with the federal Virginia Graeme Baker Pool and Spa Safety Act.	Park And Recreation Fund (10200)	99,840
1.18	Seattle Parks and Recreation	United States Consumer Product Safety Commission	This grant will be used for educational activities that support drowning prevention such as free lessons within the Swim Seattle program.	Park And Recreation Fund (10200)	299,518

1.19	Seattle Parks and Recreation	King County Cooperative Watershed Program	This grant will be used to support shoreline restoration and habitat improvements for juvenile salmon at Herring's House Park.	Park And Recreation Fund (10200)	245,000
1.20	Seattle Parks and Recreation	Washington State Department of Ecology	This grant will be used to support the Lake City Floodplain project to improve water quality in Thornton Creek.	Park And Recreation Fund (10200)	500,000
1.21	Seattle Parks and Recreation	Washington State Department of Ecology	This grant will be used to improve water quality through green stormwater infrastructure for the Arboretum Creek Headwaters project located within the Washington Park Arboretum	Park And Recreation Fund (10200)	220,000
1.22	Seattle Police Department	Downtown Business Improvement Area	This item provides enhanced police services in downtown Seattle.	General Fund (00100)	545,000
1.23	Seattle Police Department	Office of National Drug Control Policy	The grant provides funding to address regional drug threats with the purpose of reducing drug trafficking and drug production in the United States.	General Fund (00100)	40,800
1.24	Seattle Police Department	Washington Criminal Justice Training Commission	This grant provides funding for the Financial Planning Training component of the Early Career Officer Family Academy Program pilot.	General Fund (00100)	12,000
1.25	Seattle Police Department	Washington State Department of Commerce	This grant provides funding to implement the Pho Dep "Beautiful Neighborhood" Safety Plan in the Little Saigon neighborhood in King County.	General Fund (00100)	265,000

1.26	Seattle Police Department	Washington Traffic Safety Commission	This item provides funding for impaired driving training.	General Fund (00100)	55,000
1.27	Seattle Police Department	Washington Traffic Safety Commission	This grant provides funding to increase the efficiency of driving under the influence (DUI) arrests by training Officer Phlebotomists.	General Fund (00100)	14,350
1.28	Seattle Police Department	FWC2026 US, Inc.	This item reimburses SPD for security escort services provided during the 2025 Club World Cup games.	General Fund (00100)	168,835
1.29	Seattle Public Library	Washington State Department of Commerce	This grant funding is from the Washington State Department of Commerce and will support seismic structural upgrades at the Seattle Public Library University Branch. The comprehensive project will not only retrofit the century -old building for seismic stability, but will also feature HVAC enhancements, interior and exterior accessibility improvements, and several interior renovations.	Library Fund (10410)	1,950,000
1.30	Seattle Public Utilities	Washington State Department of Health	This award increases the reliability of Seattle Public Utilities' drinking water distribution system by replacing outdated piping with approximately 0.75 miles of new piping at multiple sites within the Mt Baker and Beacon Hill neighborhoods, including along S Juneau St, Cheasty Blvd, and S Hind St.	Water Fund (43000)	13,298,000

1.31	Seattle Public Utilities	Washington State Recreation and Conservation Office	Originally awarded to support acquisition of the Helen Sherry parcel, Seattle Public Utilities amended the grant scope to fund design work for Royal Arch Reach Phase 2 habitat restoration that will take place on the recently acquired parcel. The award expiration date has been extended to July 2027.	Water Fund (43000)	400,000
1.32	Seattle Public Utilities	King County Flood Control District	This grant supports the design and permitting for a floodplain reconnection and stream channel and riparian habitat project to benefit juvenile salmon rearing and hydraulic refuge on the newly acquired 20-acre Sherry parcel on the right-bank of the Cedar River near Maple Valley.	Water Fund (43000)	600,000

1.33	Seattle Public Utilities	Philanthropy Northwest	This grant will support the development of the ReUse Commons (RC), a circular economy "mall" that will co-locate and incubate reuse and repair organizations. Administered by Philanthropy Northwest, this funding is from United States Environmental Protection Agency with Bipartisan Infrastructure Law origins. Seattle Public Utilities will serve as the fiscal sponsor and pass through this award for a 501c3 non-profit that is part of the ReUse Commons coalition. The ReUse Commons is a public-private initiative to prevent reusable items from entering the waste stream and build community capacity for repair and reuse. This grant will enable the RC coalition to advance planning, siting, and operationalizing of the concept.	Solid Waste Fund (45010)	150,000
1.34	Seattle Public Utilities	Washington State Department of Health	This grant increases the reliability of Seattle Public Utilities' drinking water distribution system by replacing outdated piping with approximately 1.84 miles of new piping at multiple sites in a work area from NE 155th St to NE 145th St and 25th Ave NE to 27 Ave NE in the City of Shoreline.	Water Fund (43000)	15,150,000

1.35	Seattle Public Utilities	Washington State Department of Ecology	This grant from the Washington State Department of Ecology supports Seattle Public Utilities Solid Waste planning and implementation activities, including furniture collection events, rental of urban machine for salvage lumber warehouse, and development/planning for reusable service ware for FIFA World Cup events in Seattle.	Solid Waste Fund (45010)	981,639
1.36	Seattle Public Utilities	King County Flood Control District	The Sub-Regional Opportunity Fund (SROF) is an allocation to municipalities based on a municipality's proportional contribution to the overall King County assessed valuation. For the 2025 allocation, Seattle Public Utilities identified applying $700,000 towards the Landsburg Dam Debris Passage project. The award total reflects an initial allocation plus a mid-2025 adjustment.	Water Fund (43000)	3,075,506

1.37	Seattle Public Utilities	Washington State Department of Ecology	This loan award is for Seattle Public Utilities' construction of the Tunnel Effluent Pump Station, located in Ballard, which is part of the broader Ship Canal Water Quality Project (SCWQP). When completed, the SCWQP will significantly reduce combined sewer overflows discharging into the Lake Washington Ship Canal between Ballard and Wallingford, which affects water quality, public health, and the health of the aquatic ecosystem.	Drainage and Wastewater Fund (44010)	35,215,000
1.38	Seattle Public Utilities	Washington State Department of Ecology	This grant helps Seattle Public Utilities (SPU) improve water quality by reducing the discharge of stormwater pollutants into local water bodies, consistent with SPU's implementation of its National Pollutant Discharge Elimination System permit.	Drainage and Wastewater Fund (44010)	120,000
TOTAL					**101,178,167**

Section 2. Contingent upon the execution of grant or other funding agreements and receipt of the funds authorized in Section 1 of this ordinance, the appropriations in the 2025 Budget for the following items are increased from the funds shown, as follows:

Item	**Department**	**Fund**	**Budget Summary Level/BCL Code**	**CIP Project/ID**	**Amount ($)**
2.1	Department of Neighborhoods	General Fund (00100)	Community Building (00100-BO-DN-I3300)		200,000
2.2	Department of Neighborhoods	General Fund (00100)	Community Building (00100-BO-DN-I3300)		350,000

2.3	Executive (Office of Economic Development)	General Fund (00100)	Business Services (00100-BO-ED-X1D00)		291,000
2.4	Executive (Office of Housing)	Office of Housing Fund (16600)	Homeownership & Sustainability (16600-BO-HU-2000)		407,819
		Low Income Housing Fund (16400)	Homeownership & Sustainability (16400-BO-HU-2000)		1,047,360
2.5	Executive (Office of Immigrant and Refugee Affairs)	General Fund (00100)	Office of Immigrant and Refugee Affairs (00100-BO-IA-X1N00)		750,000
2.6	Law Department	General Fund (00100)	Criminal (00100-BO-LW-J1500)		255,000
2.7	Seattle City Light	Light Fund (41000)	Conservation & Environmental - CIP (41000-BC-CL-W)	Environmental Claims (MC-CL-WC3133)	500,000
2.8	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Center City Gateway and South Michigan Street Intelligent Transportation Systems (ITS) (MC-TR-C012)	271,156
			Mobility-Capital (13000-BC-TR-19003)	Next Generation Intelligent Transportation Systems (ITS) (MC-TR-C021)	46,609
			Major Maintenance/Replacement (13000-BC-TR-19001)	Signal Major Maintenance (MC-TR-C026)	470,727
2.9	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Transit Corridor Improvements (MC-TR-C029)	250,000
2.10	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Revive I-5 Project Support (MC-TR-C124)	2,135,000
2.11	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Partnership with WSDOT on Regional Projects (MC-TR-C158)	798,808

2.12	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Harrison St Transit Corridor (MC-TR-C119)	7,100,000
2.13	Seattle Department of Transportation	Transportation Fund (13000)	Mobility Operations (13000-BO-TR-17003)		1,528,200
2.14	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Pedestrian Master Plan - New Sidewalks (MC-TR-C058)	3,500,000
2.15	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Bike Master Plan - Greenways (MC-TR-C063)	3,000,000
2.16	Seattle Fire Department	General Fund (00100)	Operations (00100-BO-FD-F3000)		100,000
2.17	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	99,840
2.18	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Recreation Facility Programs (10200-BO-PR-50000)		299,518
2.19	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	245,000
2.20	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Building For The Future (10200-BC-PR-20000)	New Park Development (MC-PR-21003)	500,000
2.21	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	220,000
2.22	Seattle Police Department	General Fund (00100)	Special Operations (00100-BO-SP-P3400)		545,000
2.23	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)		40,800
2.24	Seattle Police Department	General Fund (00100)	Chief of Police (00100-BO-SP-P1000)		12,000
2.25	Seattle Police Department	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		265,500

2.26	Seattle Police Department	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		55,000
2.27	Seattle Police Department	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		14,350
2.28	Seattle Police Department	General Fund (00100)	Special Operations (00100-BO-SP-P3400)		168,835
2.29	Seattle Public Library	Library Fund (10410)	Capital Improvements (10410-BC-SPL)	Library Major Maintenance (MC-PL-B3011)	1,950,000
2.30	Seattle Public Utilities	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Watermain Rehabilitation (MC-SU-C1129)	13,298,000
2.31	Seattle Public Utilities	Water Fund (43000)	Habitat Conservation Program (43000-BC-SU-C160B)	Downstream Fish Habitat (MC-SU-C1607)	400,000
2.32	Seattle Public Utilities	Water Fund (43000)	Habitat Conservation Program (43000-BC-SU-C160B)	Downstream Fish Habitat (MC-SU-C1607)	600,000
2.33	Seattle Public Utilities	Solid Waste Fund (45010)	Utility Service and Operations (45010-BO-SU-N200B)		150,000
2.34	Seattle Public Utilities	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Watermain Rehabilitation (MC-SU-C1129)	15,150,000
2.35	Seattle Public Utilities	Solid Waste Fund (45010)	Leadership and Administration (45010-BO-SU-N100B)		981,639
2.36	Seattle Public Utilities	Water Fund (43000)	Leadership and Administration (43000-BO-SU-N100B)		3,075,506
2.37	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Combined Sewer Overflows (44010-BC-SU-C360B)	Ship Canal Water Quality Project (MC-SU-C3614)	35,215,000
2.38	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Leadership and Administration (44010-BO-SU-N100B)		120,000
Total					**96,407,667**

Unspent funds so appropriated shall carry forward to subsequent fiscal years until they are exhausted or

abandoned by ordinance, except for item 2.28. Additionally, on December 31 annually, for each appropriation in this section, if the remaining funds are $1.00 or less, that appropriation is abandoned.

Section 3. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 4. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Candice Foote

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to acceptance of funding from non-City sources; authorizing the Mayor or the Mayor's designee to accept and authorize the expenditure of specified grants, private funding, and subsidized loans and to execute, deliver, and perform corresponding agreements; amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This ordinance proposes the acceptance of grants and/or private funds or donations from various agencies and organizations and authorizes the expenditure of funding backed by their respective revenue sources.

During the year, City departments receive grant awards or opportunities for other funding resources that are not anticipated in the Adopted Budget. The City Budget Office formally accepts these funds by compiling departmental grants acceptances and similar agreements in separate ordinances throughout the year.

The attached ordinance contains requests related to grants, donations, or other private funding agreements, modifying the Adopted Budget for the first quarter of 2025. This ordinance includes language that automatically abandons automatic carryforward items between $0.00 and $1.00 without returning to Council. This provision assists departments in cleaning up small remaining appropriation authority before carryforward processes run. Remaining grant balances $1.00 and over will continue to come to Council for abandonment.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☒ **Yes** ☐ **No**

See Attachment A to this document for additional details.

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Expenditure Change ($); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
	3,047,485	**0**	**0**	**0**	**0**

Expenditure Change ($); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.
	93,360,182	4,201,000	1,100,000	0	0

Revenue Change ($); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
	3,047,485	0	0	0	0
Revenue Change ($); Other Funds	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	93,360,182	4,201,000	1,100,000	0	0

Number of Positions	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0
Total FTE Change	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	0	0	0	0	0

3.a. Appropriations

☒ **This legislation adds, changes, or deletes appropriations.**

See Attachment A to this document for additional details.

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

See Attachment A to this document for additional details.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts. No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources. None

Please describe any financial costs or other impacts of *not* implementing the legislation.
Without these resources, departments will be unable to carry out the work as described in Attachment A without affecting other resources.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.
This legislation is prepared by the City Budget Office on behalf of other Departments and impacts a number of departments' 2025 budgets as outlined in Attachment A.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.
No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
Please see Attachment A to this document for additional details regarding the types and locations of grants being accepted.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
Please see Attachment A to this document for additional details regarding the types and locations of grants being accepted.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
Please see Attachment A to this document for additional details regarding the types and locations of grants being accepted.

iii. What is the Language Access Plan for any communications to the public?
Please see Attachment A to this document for additional details regarding the types and locations of grants being accepted.

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
Please see Attachment A to this document for additional details on grants that may affect carbon emissions.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
Please see Attachment A to this document for additional details on grants that may affect Seattle's resiliency.

e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
Grant funding goals are outlined in specific grant agreements. Please see Attachment A to this document for details on the grant purpose as it pertains to grant agreement goals.

5. CHECKLIST

☐ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments:
Summary Attachment A – 2025 Year-End Acceptance Ordinance Detail Table

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.1 / 2.1	Department of Neighborhoods	Port of Seattle	This item increases appropriation authority by $200,000 in the Department of Neighborhoods (DON) in the Community Building Budget Summary Level (00100-BO-DN-I3300). This funding is backed by the Port of Seattle. This item provides funding to Neighborhood Career Pathways: DON's Community Capacity Building for Workforce Development in Maritime and Aviation program to create sustainable career pathways in port-related industries for limited Englich proficiency immigrants and refugees. The period of performance commences from the execution of the funding agreement (MOA) through December 31, 2026. No local match is required, and the City will not incur new ongoing costs as a result of this funding.	General Fund (00100)	Community Building (00100-BO-DN-I3300)		200,000	200,000
1.2 / 2.2	Department of Neighborhoods	Sound Transit	This item increases appropriation authority by $350,000 in the Department of Neighborhoods, in the Community Building Budget Summary Level (00100-BO-DN-I3300). This funding is backed by Sound Transit. This item provides funding to The City of Seattle to enhance the functionality of their historic databases as these databases will be a benefit to Sound Transit because it will facilitate decreased review times and increased transparency in project review and permitting. The period of performance for this funding is beginning from the execution of the funding agreement through February 11, 2035. No local match is required and the City will not incur new ongoing as a result of this funding.	General Fund (00100)	Community Building (00100-BO-DN-I3300)		350,000	350,000
1.3 / 2.3	Executive (Office of Economic Development)	Washington State Department of Commerce	This item increases grant-back appropriation authority by $291,000 in the Office of Economic Development, in the General Fund Business Services Budget Control Level (00100-BO-ED-X1D00). This grant from the Washington State Department of Commerce will be used to lease space for nonprofit and academic institutions to incubate technology business start-ups, especially those focusing on artificial intelligence and develop and teach curricula to skill up workers to use artificial intelligence as a business resource. The period of performance for this grant runs from Sep 1, 2025, through June 30, 2026. This grant does not require a local match and will not result in ongoing costs after the period of performance.	General Fund (00100)	Business Services (00100-BO-ED-X1D00)		291,000	291,000
1.4 / 2.4	Executive (Office of Housing)	Washington State Department of Commerce	This item increases grant-backed appropriation authority in the Office of Housing by $1,047,360 in the Low Income Housing Fund Homeownership & Sustainability Budget Control Level (16400-BO-HU-2000), and by $407,819 in the Office Housing Fund Homeownership & Sustainability Budget Control Level (16600-BO-HU-2000). This grant supports weatherization projects for low-income households.	Low Income Housing Fund (16400)	Homeownership & Sustainability (16400-BO-HU-2000)		1,455,179	1,047,360
				Office of Housing Fund (16600)	Homeownership & Sustainability (16600-BO-HU-2000)			407,819
1.5 / 2.5	Executive (Office of Immigrant and Refugee Affairs)	Washington State Department of Social and Human Services	This item increases revenue-backed appropriation authority by $750,000 for the Office of Immigrant and Refugee Affairs (OIRA) to reflect the General Fund OIRA Budget Control Level (00100-BO-IA-X1N00) due to a grant award awarded by the Washington Department of Social and Health Services (DSHS) for the Washington Migrant and Asylum-Seeker Support (WA MASS) project. WA MASS is a project of DSHS. The services include case management and housing. WA MASS services are provided by more than 20 organizations that work together to help immigrants in Washington with their legal case as well as to find a place to live and learn to navigate different resources and services. The project is structured as a “Hub and Spokes” with the “Hub” assessing each client and referring to the relevant “Spoke” for services. DSHS has contracted with OIRA to assist as a “Spoke” in the provision of emergency short term temporary housing.	General Fund (00100)	Office of Immigrant and Refugee Affairs (00100-BO-IA-X1N00)		750,000	750,000
1.6 / 2.6	Law Department	United States Department of Transportation National Highway Traffic Safety Administration	This item increases appropriation authority by $255,000 in the Criminal Budget Control Level (00100-BO-LW-J1500). This grant from the U.S. Department of Transportation National Highway Traffic Safety Administration continues to support a Traffic Safety Resource prosecutor in the department first established in 2017. This grant covers the period of October 1, 2025 to September 30, 2026 and does not have a matching requirement.	General Fund (00100)	Criminal (00100-BO-LW-J1500)		255,000	255,000

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.7 / 2.7	Seattle City Light	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $500,000 in Seattle City Light's Light Fund Conservation & Environmental - CIP Budget Control Level (41000-BC-CL-W). This Washington State Department of Ecology grant supports the conducting polychlorinated biphenyls (PCB) testing and replacement of older City Light overhead and submersible transformers that intersect the Lower Green River and Duwamish watersheds. The associated budget authority increase is in the Environmental Claims CIP (MC-CL-WC3133). The grant period of performance is still being negotiated. There is a $0 local match requirement. This grant does not support any positions. This grant will not result in future ongoing costs to the City.	Light Fund (41000)	Conservation & Environmental - CIP (41000-BC-CL-W)	Environmental Claims (MC-CL-WC3133)	500,000	500,000
1.8 / 2.8	Seattle Department of Transportation	Washington State Convention Center	This item increases appropriation authority by $788,492 in the Seattle Department of Transportation, in the Transportation Fund Mobility Capital Budget Control Level (13000-BC-TR-19003) and in the Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001). This item will allow the Seattle Department of Transportation to expend revenues for purposes that are required under City or State law.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Center City Gateway and South Michigan Street Intelligent Transportation Systems (ITS) (MC-TR-C012)	788,492	271,156
						Next Generation Intelligent Transportation Systems (ITS) (MC-TR-C021)		46,609
					Major Maintenance/Replacement (13000-BC-TR-19001)	Signal Major Maintenance (MC-TR-C026)		470,727
1.9 / 2.9	Seattle Department of Transportation	King County Metro	This item increases revenue–backed appropriation authority by $250,000 in the Seattle Department of Transportation (SDOT), in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This agreement will provide funding from King County Metro for SDOT work performed by the Transit Corridor Improvements (MC-TR-C029) crews to update existing parking and Business Access and Transit (BAT) lane signage along Aurora Ave North to reflect 24/7 operation of the BAT lanes in both directions.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Transit Corridor Improvements (MC-TR-C029)	250,000	250,000
1.10 / 2.10	Seattle Department of Transportation	King County Metro	This item increases revenue-backed appropriation authority by $2,135,000 in the Seattle Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This reimbursable partnership funding from King County Metro is for infrastructure and traffic operations work related to Revive I-5. This item provides funding for improving traffic signalization and cameras, as well as design and implementation of dedicated bus lanes. There are no ongoing cost impacts by accepting this partnership funding. This is a partnership agreement and does not require a match. The period of performance is from July 2025 to June 2027.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Revive I-5 Project Support (MC-TR-C124)	2,135,000	2,135,000
1.11 / 2.11	Seattle Department of Transportation	Washington State Department of Transportation (WSDOT)	This item creates the new CIP - Partnership with WSDOT on Regional Projects (MC-TR-C158) and increases revenue-backed appropriation authority by $798,808 in the Seattle Department of Transportation (SDOT) in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This new CIP will cover small- to medium-sized WSDOT regional projects that require city coordination. Currently two projects are under this CIP. The first is reconstructing a culvert under State Route 522 for fish passage, and the second is for improvements to Washington State Ferry's Fauntleroy terminal. It is essential for SDOT to work closely with Washington State Department of Transportation and manage these interagency projects to mitigate the impact on the city's right-of-way. There are no ongoing cost impacts by accepting this partnership funding.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Partnership with WSDOT on Regional Projects (MC-TR-C158)	798,808	798,808

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.12 / 2.12	Seattle Department of Transportation	Washington State Department of Transportation	This item increases grant-backed appropriation authority by $7,100,000 in the Seattle Department of Transportation (SDOT) Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This grant funding is from the Washington State Department of Transportation through the Regional Mobility Grant Program. This item provides funding to construct a new transit corridor within and between the Uptown and South Lake Union Regional Growth Centers, providing direct transit access to the future South Lake Union Light Rail Station. The following SDOT projects are funded under this grant: Harrison & Mercer Transit Access Project. There is no local match requirement for this grant. The remaining $1,100,000 grant appropriation is requested for 2027. There are no ongoing operating implications from this grant. The period of performance for this grant is 7/1/25-6/30/29.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Harrison St Transit Corridor (MC-TR-C119)	8,200,000	7,100,000
1.13 / 2.13	Seattle Department of Transportation	Washington State Department of Transportation	This item accepts and increases grant-backed appropriation authority by $1,528,200 in the Seattle Department of Transportation (SDOT) Transportation Fund Mobility Operations Budget Control Level (13000-BO-TR-17003). This grant from the Washington State Department of Transportation (WSDOT) will support the City's Commute Trip Reduction (CTR) Program to help local employers reduce drive-alone commutes by employees. The grant's period of performance is from July 1, 2025 to June 30, 2027, and the grant amount is $1,528,200. There is no City match required. There are no ongoing cost impacts by accepting this grant.	Transportation Fund (13000)	Mobility Operations (13000-BO-TR-17003)		1,528,200	1,528,200
1.14 / 2.14	Seattle Department of Transportation	Federal Highway Administration	This item accepts $5,550,000 and increases grant-backed appropriation authority by $3,500,000 in the Seattle Department of Transportation (SDOT) Transportation Fund Mobility Capital Budget Control Level (13000-BC-TR-19003). This grant funding is from the Federal Highway Administration (FHWA) through the Safe Routes to Schools program. This item provides funding to design and construct 20 MPH Speed zone designation and signs, lane width reduction, speed hump or speed cushions, reduced curb radii, stop line at controlled crosswalks, stop signs, ADA curb ramps, bicycle boulevard, bicycle wayfinding signs and markings, sidewalk without bugger, sidewalk with buffer, sidepath, Safe Routes to School Walk or Bike Events, Safe Routes to School Walking School Bus and/or Bike Train, and Safe Routes to School Safety Education classes/trainings. The local match requirement is 13.5% and has been budgeted. By accepting this grant, the City accepts ongoing cost impact of maintaining sidewalk and safety structures. The anticipated grant period of performance is 12/1/25 to 11/30/29. The remaining appropriations will be requested in a future budget action.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Pedestrian Master Plan - New Sidewalks (MC-TR-C058)	5,550,000	3,500,000
1.15 / 2.15	Seattle Department of Transportation	Washington State Department of Transportation	This item accepts and increases grant-backed appropriation authority by $3,000,000 in the Seattle Department of Transportation (SDOT) Transportation Fund Mobility Capital Budget Control Level (13000-BC-TR-19003). This is Washington State Department of Transportation grant funding through the 2025-2027 Pedestrian Bicycle Safety Program. This grant will fund 20 MPH Speed Zone Designation and Signs, Speed Humps/Cushions, High-visibility, Crosswalks, Stop Line at Controlled Crosswalks, Stop Signs, Prohibit Turn-on-Red, Rectangular Rapid Flashing Beacons, ADA Curb Ramps, Bicycle Boulevard, and Bicycle Wayfinding Signs and Markings. By accepting this grant, the City will accept the ongoing cost impact of maintaining the neighborhood greenway. The remaining $2,151,000 will be appropriated in future legislation. The anticipated grant period of performance is 9/1/26 through 8/31/29.	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Bike Master Plan - Greenways (MC-TR-C063)	5,151,000	3,000,000

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.16 / 2.16	Seattle Fire Department	Federal Department of Homeland Security	This item increases appropriation authority by $100,000 in the Seattle Fire Department (SFD), in the General Fund, Operations Budget Control Level (00100-BO-FD-F3000). The funding from the Department of Homeland Security through the Seattle Police Department will reimburse for costs incurred by SFD for training on large scale haz-mat deployments and equipment pre-positioning, a venue walk-thru, technical response drills, and mass casualty planning. The period of performance is through June 2025. No positions will be created, and no match is required.	General Fund (00100)	Operations (00100-BO-FD-F3000)		100,000	100,000
1.17 / 2.17	Seattle Parks and Recreation	United States Consumer Product Safety Commission	This item increases grant-backed appropriation authority by $99,840 in the Seattle Park and Recreation Department (SPR), in the Park And Recreation Fund Fix it First Budget Control Level (10200-BC-PR-40000). This federal grant from the U.S. Consumer Product Safety Commission supports the Major Maintenance and Asset Management project (MC-PR-41001) and will be used for pool safety efforts, including an audit of SPR's pools to ensure compliance with the federal Virginia Graeme Baker Pool and Spa Safety Act. The grant expiration date is 9-29-2026 and does not require a match.	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	99,840	99,840
1.18 / 2.18	Seattle Parks and Recreation	United States Consumer Product Safety Commission	This item increases grant-backed appropriation authority by $299,518 in the Seattle Parks and Recreation Department, in the Park And Recreation Fund Recreation Facility Programs Budget Control Level (10200-BO-PR-50000). This federal grant from the U.S. Consumer Product Safety Commission will be used for educational activities that support drowning prevention such as free swim lessons within the Swim Seattle program. The grant expiration date is 9-29-2026 and does not require a match.	Park And Recreation Fund (10200)	Recreation Facility Programs (10200-BO-PR-50000)		299,518	299,518
1.19 / 2.19	Seattle Parks and Recreation	King County Cooperative Watershed Program	This item increases grant-backed appropriation authority by $245,000 in the Seattle Parks and Recreation Department, in the Park And Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000). This grant from the King County Cooperative Watershed Program supports the Major Maintenance and Asset Management project (MC-PR-41001) and will be used for preliminary design at Herring's House Park Shoreline Restoration to make habitat improvements for juvenile salmon. This is a reimbursable grant and does not require a match. The grant expiration date will be determined once a contract is signed.	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	245,000	245,000
1.20 / 2.20	Seattle Parks and Recreation	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $500,000 in the Seattle Park and Recreation Department, in the Park And Recreation Fund Building For The Future Budget Control Level (10200-BC-PR-20000). This Washington State Department of Ecology grant supports the New Park Development project (MC-PR-21003) and will be used to support the Lake City Floodplain Park Development project to improve water quality in Thornton Creek. This is a reimbursable grant and does not require a match. The grant expiration date is 6-30-2027.	Park And Recreation Fund (10200)	Building For The Future (10200-BC-PR-20000)	New Park Development (MC-PR-21003)	500,000	500,000
1.21 / 2.21	Seattle Parks and Recreation	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $220,000 in the Seattle Parks and Recreation Department, in the Park And Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000). This Washington State Department of Ecology grant supports the Major Maintenance and Asset Management project (MC-PR-41001) and will be used to improve water quality through green stormwater infrastructure for the Arboretum Creek Headwaters project located within the Washington Park Arboretum. This is a reimbursable grant which requires a match that the project budget satisfies. The grant expiration date will be determined once a contract is signed.	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	220,000	220,000

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.22 / 2.22	Seattle Police Department	Downtown Business Improvement Area	This item increases appropriation authority by $545,000 in Seattle Police Department in the Special Operations Budget Summary Level (00100-BO-SP-P3400) from the Downtown Business Improvement Area (DBIA). This item provides funding to enhance police presence and to help further provide for safety and protection of the public, businesses, and property owners within the DBIA boundaries. The term of this contract runs from July 1, 2025 to June 30, 2026. There are no matching or capital improvement projects associated with this item.	General Fund (00100)	Special Operations (00100-BO-SP-P3400)		545,000	545,000
1.23 / 2.23	Seattle Police Department	Office of National Drug Control Policy	This item increases grant-backed appropriation authority by $40,800 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000). This funding is from the Office of National Drug Control Policy. This item provides funding to 1) Disrupt the market for illegal drugs by dismantling and disrupting drug trafficking and/or money laundering organizations; and 2) Improve the efficiency and effectiveness of High Intensity Drug Trafficking Areas initiatives in the Seattle Region. The grant performance period is from January 1, 2025 to December 31, 2026. There are no matching requirements or ongoing cost impacts by accepting this grant.	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)		40,800	40,800
1.24 / 2.24	Seattle Police Department	Washington State Criminal Justice Training Commission	This item increases grant-backed appropriation authority by $12,000 in the Seattle Police Department (SPD), in the General Fund Chief of Police Budget Control Level (00100-BO-SP-P1000) from the Washington State Criminal Justice Training Commission under the Seattle Officer Wellness Grant program. SPD's Employee Support Services Unit is developing and pilot testing an Early Career Officer Family Academy (ECOFA) Program, and this item provides funding for the Financial Planning Training component only. Financial Planning Training consists of financial education, money management, and investing for new officers and will be provided to over 15 cohorts. These cohorts would take place between completion of post-Basic Law Enforcement Academy and commencement of field training. The grant performance period is from July 8, 2025 to June 30, 2026. There are no matching requirements or ongoing cost impacts by accepting this grant.	General Fund (00100)	Chief of Police (00100-BO-SP-P1000)		12,000	12,000
1.25 / 2.25	Seattle Police Department	Washington State Department of Commerce	This item increases grant-backed appropriation authority by $265,500 in the Seattle Police Department, in the General Fund Leadership and Administration Budget Control Level (00100-BO-SP-P1600) from the Washington State Department of Commerce under the Washington Justice Assistance Grant (JAG) Priority Area Funding program. This item will provide funding to address the focus area: Community Safety Enhancement and Law Enforcement Programs/Support. In March 2024, the Seattle Police Foundation, SPD, Community Assisted Response and Engagement (CARE), and the Department of Neighborhoods (DON) partnered to fund the nonprofit Friends of Little Saigon (FLS) to spearhead a community-led, data-driven planning process to develop a neighborhood safety plan. SPD will partner with DON and FLS to implement Phase 2 of the Pho Dep “Beautiful Neighborhood” Safety Plan in the Little Saigon neighborhood. The grant period of performance is from September 1, 2025 to August 31, 2026. There are no matching requirements or ongoing cost impacts by accepting this grant.	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		265,000	265,500
1.26 / 2.26	Seattle Police Department	Washington Traffic Safety Commission	This item increases appropriation authority by $55,000 in the Seattle Police Department in the Leadership and Administration Budget Summary Level (00100-BO-SP-P1600) from the Washington Traffic Safety Commission under the Impaired Driving Training Grant program. This item provides funding to facilitate impaired driving training for the Seattle Police Department and surrounding agencies. The term of this grant runs from October 1, 2025 to September 30, 2026. There are no matching requirements or capital improvement projects associated with this item.	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		55,000	55,000

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.27 / 2.27	Seattle Police Department	Washington Traffic Safety Commission	This item increases grant-backed appropriation authority by $14,350 in the Seattle Police Department, in the General Fund Leadership and Administration Budget Control Level (00100-BO-SP-P1600). This item provides funding for one phlebotomy training and supplies. The purpose of the Seattle Phlebotomy Program is to increase the efficiency of driving under the influence (DUI) arrests by training Officer Phlebotomists, thereby reducing trips to medical facilities and the time it takes to obtain forensic blood evidence. With law enforcement performing their own forensic blood draws, the chain of custody is better maintained, and the wait time is substantially reduced. This results in a more streamlined DUI processing workflow, which supports the timely prosecution of impaired drivers. The grant period of performance is from July 3, 2025 to September 30, 2025. There are no matching requirements or ongoing cost impacts by accepting this grant.	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)		14,350	14,350
1.28 / 2.28	Seattle Police Department	FWC2026 US, Inc.	This item increases revenue-backed appropriation authority by $168,835 in the Seattle Police Department, in the Special Operations Budget Control Level (00100-BO-SP-P3400) from FWC2026 US, Inc. This funding reimburses SPD for overtime costs in connection with six 2025 FIFA Club World Cup Games. A separate revenue-backed appropriation for $591,718 is included for reimbursement of SPD overtime costs from FWC2026 US, Inc. for a total increase of $760,553.	General Fund (00100)	Special Operations (00100-BO-SP-P3400)		168,835	168,835
1.29 / 2.29	Seattle Public Library	Washington State Department of Commerce	This item increases appropriation authority by $1,950,000 in the Library Capital Improvements Budget Summary Level (10410-BC-SPL). This grant funding is from the Washington State Department of Commerce and will support seismic structural upgrades at the Seattle Public Library University Branch. The comprehensive project will not only retrofit the century-old building for seismic stability, but will also feature HVAC enhancements, interior and exterior accessibility improvements, and several interior renovations. The period of performance for this grant is July 1, 2025 through June 30, 2027. There is a 50% matching requirement for this grant, which will be funded through use of existing Library resources.	Library Fund (10410)	Capital Improvements (10410-BC-SPL)	Library Major Maintenance (MC-PL-B3011)	1,950,000	1,950,000
1.30 / 2.30	Seattle Public Utilities	Washington State Department of Health	This award increases grant-backed appropriation authority by 13,298,000 in Seattle Public Utilities (SPU), in the Water Fund Distribution Budget Control Level (43000-BC-SU-C110B), in order to accept a grant from the Washington State (WA) Department of Health. This item provides funding for SPU's drinking water distribution system by replacing outdated piping with approximately 0.75 miles of new piping at multiple sites within the Mt Baker and Beacon Hill neighborhoods, including along S Juneau St, Cheasty Blvd, and S Hind St. The period of performance is up to up to four years from contract sign date. The item will be entirely funded by WA Department of Health. There is no match requirement.	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Watermain Rehabilitation (MC-SU-C1129)	13,298,000	13,298,000
1.31 / 2.31	Seattle Public Utilities	Washington State Recreation and Conservation Office	This item increases grant-backed appropriation authority by $400,000 in Seattle Public Utilities (SPU), in the Water Fund Habitat Conservation Program Budget Control Level (43000-BC-SU-C160B), in order to accept a grant from the Washington State Recreation and Conservation Office. This item provides funding originally awarded to support acquisition of the Helen Sherry parcel. SPU amended the grant scope to fund design work for Royal Arch Reach Phase 2 habitat restoration that will take place on the recently acquired parcel. The award expiration date has been extended to July 2027.	Water Fund (43000)	Habitat Conservation Program (43000-BC-SU-C160B)	Downstream Fish Habitat (MC-SU-C1607)	400,000	400,000

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.32 / 2.32	Seattle Public Utilities	King County Flood Control District	This item increases grant-backed appropriation authority by $600,000 in Seattle Public Utilities, in the Water Fund Habitat Conservation Program Budget Control Level (43000-BC-SU-C160B), in order to accept a grant from the King County Flood Control District. This item provides funding for the design and permitting for a floodplain reconnection and stream channel and riparian habitat project to benefit juvenile salmon rearing and hydraulic refuge on the newly acquired 20-acre Sherry parcel on the right-bank of the Cedar River near Maple Valley. The period of performance is up to 12/31/2028 from the contract sign date. The item will be entirely funded by the King County Flood Control District. There is no match requirement.	Water Fund (43000)	Habitat Conservation Program (43000-BC-SU-C160B)	Downstream Fish Habitat (MC-SU-C1607)	600,000	600,000
1.33 / 2.33	Seattle Public Utilities	Philanthropy Northwest	This item accepts a grant and increases appropriation authority for Seattle Public Utilities (SPU) in the Solid Waste Fund Utility Services and Operations Budget Control Level (45010-BO-SU-N200B) for a grant from the Philanthropy Northwest. This grant will support the development of the ReUse Commons (RC), a circular economy "mall" that will co-locate and incubate reuse and repair organizations. This ReUse Commons is a public-private initiative to prevent reusable items from entering the waste stream and build community capacity for repair and reuse. This grant will enable the RC coalition to advance planning, siting, and operationalizing of the concept. Administered by Philanthropy Northwest, this funding is from United States Environmental Protection Agency with Bipartisan Infrastructure Law origins. SPU will serve as the fiscal sponsor and pass through this award for a 501c3 non-profit that is part of the ReUse Commons coalition.	Solid Waste Fund (45010)	Utility Service and Operations (45010-BO-SU-N200B)		150,000	150,000
1.34 / 2.34	Seattle Public Utilities	Washington State Department of Health	This item increases grant-backed appropriation authority by $15,150,000 in Seattle Public Utilities, in the Water Fund Distribution Budget Control Level (43000-BC-SU-C110B), in order to accept a grant from the Washington State (WA) Department of Health. This item provides funding for SPU's drinking water distribution system by replacing outdated piping with approximately 1.84 miles of new piping at multiple sites in a work area from NE 155th St to NE 145th St and 25th Ave NE to 27 Ave NE in the City of Shoreline. The period of performance is up to up to four years from contract sign date. The item will be entirely funded by the WA Department of Health. There is no match requirement.	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Watermain Rehabilitation (MC-SU-C1129)	15,150,000	15,150,000
1.35 / 2.35	Seattle Public Utilities	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $981,639 in Seattle Public Utilities, in the Solid Waste Fund Leadership and Administration Budget Control Level (45010-BO-SU-N100B), in order to accept a grant from the Washington State Department of Ecology. This item provides funding for solid waste planning and implementation activities, including furniture collection events, rental of urban machine for salvage lumber warehouse, and development/planning for reusable service ware for FIFA26 World Cup. The period of performance is up to five years from the contract sign date. The item will be entirely funded by the Washington State Department of Ecology. There is a $327,213 match requirement.	Solid Waste Fund (45010)	Leadership and Administration (45010-BO-SU-N100B)		981,639	981,639
1.36 / 2.36	Seattle Public Utilities	King County Flood Control District	This item increases grant-backed appropriation authority by $3,075,506 in Seattle Public Utilities, in the Water Fund Leadership and Administration Budget Control Level (43000-BO-SU-N100B), in order to accept a grant from the King County Flood Control District. This item provides funding for the Landsburg Dam Debris Passage project and additional funding for future use. The period of performance is indefinite as the funding does not expire. The item will be entirely funded by the King County Flood Control District. There is no match requirement.	Water Fund (43000)	Leadership and Administration (43000-BO-SU-N100B)		3,075,506	3,075,506

Item	Department	Source	Description	Fund	Budget Summary Level / BCL Code	Capital Project / ID	Accepted ($)	Appropriated ($)
1.37 / 2.37	Seattle Public Utilities	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $35,215,000 in Seattle Public Utilities (SPU), in the Drainage & Wastewater Combined Sewer Overflows Budget Control Level (44010-BC-SU-C360B), in order to accept a grant from the Washington Department of Ecology. This item provides funding for SPU's construction of the Tunnel Effluent Pump Station (TEPS), located in Ballard, which is part of the broader Ship Canal Water Quality Project (SCWQP). The period of performance is up to five years from the contract sign date. The item will be entirely funded by the Washington Department of Ecology. There is no match requirement.	Drainage and Wastewater Fund (44010)	Combined Sewer Overflows (44010-BC-SU-C360B)	Ship Canal Water Quality Project (MC-SU-C3614)	35,215,000	35,215,000
1.38 / 2.38	Seattle Public Utilities	Washington State Department of Ecology	This item increases grant-backed appropriation authority by $120,000 in Seattle Public Utilities (SPU), in the Drainage and Wastewater Fund Leadership and Administration Budget Control Level (44010-BO-SU-N100B), in order to accept a grant from the Washington State Department of Ecology. This item provides funding to improve water quality by reducing the discharge of stormwater pollutants into local water bodies consistent with SPU's implementation of its National Pollutant Discharge Elimination System (NPDES) permit. The period of performance is for two years. The item will be entirely funded by the Washington State Department of Ecology. There is no match requirement.	Drainage and Wastewater Fund (44010)	Leadership and Administration (44010-BO-SU-N100B)		120,000	120,000
TOTAL							**101,708,167**	**96,407,667**

File #: CB 121113, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; adding CIP Projects; creating positions; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The appropriations for the following items in the 2025 Adopted Budget are reduced from the funds shown below:

Item	Department	Fund	Budget Summary Level/ BCL Code	Amount ($)
1.1	Department of Education and Early Learning	General Fund (00100)	Early Learning (00100-BO-EE-IL100)	(393,080)
1.2	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Leadership & Administration (50300-BO-FA-0006)	(650,547)
		Payroll Expense Tax (14500)	Citywide Admin Services (14500-BO-FA-0002)	(236,063)
1.3	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(428,000)
1.4	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(2,500,000)
1.5	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(445,000)
1.6	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(2,349,270)

1.7	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(500,000)
1.8	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	(500,000)
1.9	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	(1,500,000)
1.10	Finance General	Transportation Benefit District Fund (19900)	General Purpose (19900-BO-FG-2QD00)	(1,981,085)
		Payroll Expense Tax (14500)	General Purpose (14500-BO-FG-2QD00)	(942,889)
1.11	Executive (Office of Arts and Culture)	Arts and Culture Fund (12400)	Creative Placemaking (12400-BO-AR-VA170)	(125,000)
1.12	Seattle Department of Transportation	Transportation Levy Fund (10399)	Mobility Operations (10399-BO-TR-17003)	(975,000)
1.13	Seattle Department of Transportation	Transportation Fund (13000)	Mobility Operations (13000-BO-TR-17003)	(180,155)
1.14	Seattle Information Technology Department	Information Technology Fund (50410)	Frontline Services and Workplace (50410-BO-IT-D0400)	(328,439)
1.15	Seattle Police Department	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)	(2,119)
1.16	Executive (Office of Economic Development)	Payroll Expense Tax (14500)	Business Services (14500-BO-ED-X1D00)	(400,000)
1.17	Law Department	General Fund (00100)	Criminal (00100-BO-LW-J1500)	(13,478)
1.18	Executive (Office of Immigrant and Refugee Affairs)	General Fund (00100)	Office of Immigrant and Refugee Affairs (00100-BO-IA-X1N00)	(8,435)
1.19	Seattle Municipal Court	General Fund (00100)	Administration (00100-BO-MC-3000)	(32,093)
1.20	Department of Neighborhoods	General Fund (00100)	Community Grants (00100-BO-DN-I3400)	(827,000)
Total				**(15,317,653)**

Section 2. In order to pay for necessary costs and expenses incurred or to be incurred in 2025, but for which insufficient appropriations were made due to causes that could not reasonably have been foreseen at the time of making the 2025 Budget, appropriations for the following items in the 2025 Budget are increased from the funds shown, as follows:

Item	Department	Fund	Budget Summary Level/BCL Code	Amount ($)
2.1	Department of Finance and Administrative Services	General Fund (00100)	Office of City Finance (00100-BO-FA-0003)	672,455
2.2	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Citywide Operational Services (50300-BO-FA-0001)	2,000,000
2.3	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Citywide Operational Services (50300-BO-FA-0001)	1,200,000
2.4	Department of Finance and Administrative Services	Wheelchair Accessible Fund (12100)	Other FAS Services (12100-BO-FA-0004)	643,827
2.5	Department of Finance and Administrative Services	General Fund (00100)	Public Services (00100-BO-FA-0005)	100,000
2.6	Department of Finance and Administrative Services	General Fund (00100)	Public Services (00100-BO-FA-0005)	75,000
2.7	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	3,053,743
2.8	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	350,000
2.9	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	398,000
2.10	Human Services Department	General Fund (00100)	Supporting Safe Communities (00100-BO-HS-H4000)	500,000

2.11	Human Services Department	General Fund (00100)	Addressing Homelessness (00100-BO-HS-H3000)	500,000
2.12	Human Services Department	Human Services Fund (16200)	Supporting Affordability and Livability (16200-BO-HS-H1000)	1,400,000
2.13	Seattle City Light	Light Fund (41000)	Taxes (41000-BO-CL-TAXES)	3,896,000
2.14	Seattle City Light	Light Fund (41000)	Leadership and Administration (41000-BO-CL-ADMIN)	597,105
2.15	Seattle Department of Transportation	Transportation Benefit District Fund (19900)	Mobility Operations (19900-BO-TR-17003)	3,032,000
2.16	Seattle Department of Transportation	Transportation Levy Fund (10399)	Mobility Operations (10399-BO-TR-17003)	300,000
2.17	Seattle Department of Transportation	Transportation Fund (13000)	Maintenance Operations (13000-BO-TR-17005)	1,981,085
		Payroll Expense Tax (14500)	Maintenance Operations (14500-BO-TR-17005)	942,889
2.18	Seattle Fire Department	General Fund (00100)	Operations (00100-BO-FD-F3000)	1,050,000
2.19	Seattle Fire Department	General Fund (00100)	Operations (00100-BO-FD-F3000)	350,000
2.20	Seattle Fire Department	General Fund (00100)	Leadership and Administration (00100-BO-FD-F1000)	4,731,312
2.21	Seattle Information Technology Department	Information Technology Fund (50410)	Leadership and Administration (50410-BO-IT-D0100)	400,000
2.22	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	350,000
2.23	Seattle Information Technology Department	Information Technology Fund (50410)	Frontline Services and Workplace (50410-BO-IT-D0400)	221,314
			Leadership and Administration (50410-BO-IT-D0100)	145,118
			Technology Infrastructure (50410-BO-IT-D0300)	232,074

			Applications (50410-BO-IT-D0600)	463,008
			Digital Security & Risk (50410-BO-IT-D0500)	31,507
			Client Solutions (50410-BO-IT-D0800)	61,979
2.24	Seattle Parks and Recreation	General Fund (00100)	Parks and Facilities Maintenance and Repairs (00100-BO-PR-10000)	500,000
2.25	Seattle Parks and Recreation	General Fund (00100)	Parks and Facilities Maintenance and Repairs (00100-BO-PR-10000)	350,000
2.26	Seattle Police Department	Payroll Expense Tax (14500)	Technical Services (14500-BO-SP-P8000)	200,000
2.27	Seattle Police Department	General Fund (00100)	Leadership and Administration (00100-BO-SP-P1600)	13,000,000
2.28	Seattle Public Library	Library Fund (10410)	The Seattle Public Library (10410-BO-SPL)	75,000
2.29	Seattle Public Library	2012 Library Levy Fund (18100)	The Seattle Public Library (18100-BO-SPL)	170,000
		2019 Library Levy Fund (18200)	The Seattle Public Library (18200-BO-SPL)	850,000
2.30	Executive (Office of Economic Development)	General Fund (00100)	Leadership and Administration (00100-BO-ED-ADMIN)	150,000
2.31	Seattle Public Utilities	Water Fund (43000)	General Expense (43000-BO-SU-N000B)	27,000,000
2.32	Executive (Community Police Commission)	General Fund (00100)	Office of the Community Police Commission (00100-BO-CP-X1P00)	146,426
2.33	Executive (Office of Housing)	Office of Housing Fund (16600)	Leadership and Administration (16600-BO-HU-1000)	789,513
2.34	Seattle Parks and Recreation	General Fund (00100)	Leadership and Administration (00100-BO-PR-10000)	350,000
Total				**73,259,355**

Section 3. In order to pay for necessary costs and expenses incurred or to be incurred in 2025, but for which insufficient appropriations were made due to causes that could not reasonably have been foreseen at the time of making the 2025 Budget, appropriations for the following items in the 2025 Budget, which are backed by revenues, are increased from the funds shown, as follows:

Item	Department	Fund	Budget Summary Level/BCL Code	Amount ($)
3.1	Department of Education and Early Learning	General Fund (00100)	K-12 Programs (00100-BO-EE-IL200)	1,706,816
3.2	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Citywide Operational Services (50300-BO-FA-0001)	410,630
3.3	Human Services Department	Human Services Fund (16200)	Promoting Healthy Aging (16200-BO-HS-H6000)	7,096,790
			Supporting Affordability and Livability (16200-BO-HS-H1000)	3,697,519
			Leadership and Administration (16200-BO-HS-H5000)	809,577
3.4	Human Services Department	Human Services Fund (16200)	Supporting Safe Communities (16200-BO-HS-H4000)	1,908,442
3.5	Seattle Fire Department	General Fund (00100)	Operations (00100-BO-FD-F3000)	19,739
3.6	Seattle Information Technology Department	Information Technology Fund (50410)	Frontline Services and Workplace (50410-BO-IT-D0400)	2,758,542
3.7	Seattle Information Technology Department	Information Technology Fund (50410)	Frontline Services and Workplace (50410-BO-IT-D0400)	2,218,007
3.8	Seattle Information Technology Department	Information Technology Fund (50410)	Technology Infrastructure (50410-BO-IT-D0300)	350,000

3.9	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	150,000
3.10	Seattle Information Technology Department	Information Technology Fund (50410)	Technology Infrastructure (50410-BO-IT-D0300)	250,000
3.11	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	1,200,000
3.12	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	1,648,913
3.13	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	801
3.14	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	14,932
3.15	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	97,418
3.16	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	33,742
3.17	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	3,121
3.18	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	94,915
3.19	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	21,670
3.20	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	48,598
3.21	Seattle Police Department	General Fund (00100)	Special Operations (00100-BO-SP-P3400)	591,718
3.22	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	10,000
3.23	Seattle Police Department	General Fund (00100)	Collaborative Policing (00100-BO-SP-P4000)	4,700
3.24	Seattle Police Department	General Fund (00100)	Criminal Investigations (00100-BO-SP-P7000)	9,516
3.25	Seattle Center	Seattle Center Fund (11410)	Civic Projects (11410-BO-SC-68000)	3,000,000

3.26	Executive (Office of Housing)	Low Income Housing Fund (16400)	Homeownership & Sustainability (16400-BO-HU-2000)	350,000
		Office of Housing Fund (16600)	Homeownership & Sustainability (16600-BO-HU-2000)	150,000
Total				**28,656,106**

Unspent funds so appropriated in items 3.1, 3.3, 3.4, 3.5, and 3.24 shall carry forward to subsequent fiscal years until they are exhausted or abandoned by ordinance.

Section 4. The appropriations for the following items in the 2025 Adopted Budget are modified, as follows:

Item	Department	Fund	Budget Summary Level/BCL Code	Amount ($)
4.1	Human Services Department	General Fund (00100)	Promoting Public Health (00100-BO-HS-H7000)	(522,000)
			Supporting Safe Communities (00100-BO-HS-H4000)	522,000
4.2	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(43,130)
	Office of the Employee Ombud	General Fund (00100)	Office of Employee Ombud (00100-BO-EM-V10MB)	43,130
4.3	Seattle City Light	Light Fund (41000)	Utility Operations O&M (41000-BO-CL-UTILOPS)	(201,512)
			Leadership and Administration (41000-BO-CL-ADMIN)	(3,659,536)
			Power Supply O&M (41000-BO-CL-PWRSUPPLY)	3,861,048
4.4	Seattle City Light	Light Fund (41000)	Utility Operations O&M (41000-BO-CL-UTILOPS)	250,000
			Leadership and Administration (41000-BO-CL-ADMIN)	(250,000)
4.5	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	(89,600)
	City Budget Office	General Fund (00100)	City Budget Office (00100-BO-CB-CZ000)	89,600

4.6	Department of Finance and Administrative Services	Judgment/Claims Fund (00126)	Judgment & Claims Claims (00126-BO-FA-CJ000)	(9,000,000)
			Judgment & Claims Litigation (00126-BO-FA-JR000)	19,000,000
			Judgment & Claims Police Action (00126-BO-FA-JR020)	(10,000,000)
4.7	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility Operations (10398-BO-TR-17003)	1,981,085
		Transportation Fund (13000)	Mobility Operations (13000-BO-TR-17003)	(1,981,085)
4.8	Office of Economic Development	General Fund (00100)	Business Services (00100-BO-ED-X1D00)	109,490
			Leadership and Administration (00100-BO-ED-ADMIN)	(109,490)
		Payroll Expense Tax (14500)	Leadership and Administration (14500-BO-ED-ADMIN)	107,017
			Business Services (14500-BO-ED-X1D00)	(107,017)
4.9	Office of Housing	Payroll Expense Tax (14500)	Multifamily Housing (14500-BO-HU-3000)	(584,400)
			Leadership and Administration (14500-BO-HU-1000)	584,400
Total				**0**

Section 5. The 1st Ave S Bridge over Argo Railyard (MC-TR-C159), 4th Ave S Bridge over Argo Railyard (MC-TR-C160), NE 45th St Viaduct Central Span (MC-TR-C161), Partnership with WSDOT on Regional Projects (MC-TR-C158), Shoreline 145th Improvements (MC-TR-C157), and W Dravus St Bridge over Railyard (MC-TR-C162) projects in the Seattle Department of Transportation are established in the 2025-2030 Adopted Capital Improvement Program, as described in Attachment A to this ordinance.

Section 6. Appropriations in the 2025 Adopted Budget and project allocations in the 2025-2030 Adopted Capital Improvement Program are reduced as follows:

Item	**Department**	**Fund**	**Budget Summary Level/BCL Code**	**CIP Project Name/ID**	**CIP Project Appropriation Change ($)**

6.1	Department of Finance and Administrative Services	2025 Multipurpose LTGO Bond Fund (37300)	General Government Facilities - General (37300-BC-FA-GOVTFAC)	Drive Clean Seattle Fleet Electric Vehicle Infrastructure (MC-FA-DRVCLNFLT)	(1,000,000)
				Waterfront Operations and Tribal Interpretive Center (MC-FA-OWMAINT)	(4,226,000)
				Electrical Infrastructure Upgrades (MC-FA-ELECTINFRA)	(1,500,000)
			Public Safety Facilities Fire (37300-BC-FA-PSFACFIRE)	Fire Station 31 Replacement (MC-FA-FS31)	(9,660,830)
6.2	Department of Finance and Administrative Services	REET I Capital Fund (30010)	General Government Facilities - General (30010-BC-FA-GOVTFAC)	Waterfront Operations and Tribal Interpretive Center - Debt Service (MC-FA-OWMAINTDS)	(228,521)
			Neighborhood Fire Stations (30010-BC-FA-NBHFIRE)	Fire Station Improvement Debt Service (MC-FA-FSDEBTSV)	(811,606)
6.3	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Culture Connector (MC-TR-C040)	(3,275,477)
6.4	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility-Capital (10398-BC-TR-19003)	Graham Street Station (MC-TR-C082)	(4,950)
			Major Maintenance/Replacement (10398-BC-TR-19001)	Bridge Rehabilitation and Replacement (MC-TR-C045)	(27,507)

				SPU Drainage Partnership - South Park (MC-TR-C054)	(33,661)
		REET II Capital Fund (30020)	Mobility-Capital (30020-BC-TR-19003)	NE 43rd Street Improvements (MC-TR-C074)	(28,957)
		Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Bridge Rehabilitation and Replacement (MC-TR-C045)	(230,247)
			Mobility-Capital (13000-BC-TR-19003)	Neighborhood Large Projects (MC-TR-C018)	(9,680)
				Burke-Gilman Trail Extension (MC-TR-C044)	(233,721)
				New Sidewalks (MC-TR-C058)	(287,790)
6.5	Seattle Department of Transportation	Transportation Benefit District Fund (19900)	Mobility-Capital (19900-BC-TR-19003)	Seattle Transportation Benefit District - Transit Improvements (MC-TR-C108)	(3,032,000)
6.6	Seattle Department of Transportation	Transportation Levy Fund (10399)	Mobility-Capital (10399-BC-TR-19003)	Low Pollution Neighborhoods (MC-TR-C137)	(300,000)
6.7	Seattle Public Library	2012 Library Levy Fund (18100)	Capital Improvements (18100-BC-SPL)	Library Major Maintenance (MC-PL-B3011)	(170,000)
		2019 Library Levy Fund (18200)	Capital Improvements (18200-BC-SPL)	Library Major Maintenance (MC-PL-B3011)	(850,000)
6.8	Seattle Parks and Recreation	Park And Recreation Fund (10200)	2008 Parks Levy (10200-BC-PR-10000)	Northwest Native Canoe Center Development (MC-PR-15010)	(271,700)

6.9	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	(150,000)
6.10	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Pathways Park Renovation (MC-PR-41073)	(724,544)
6.11	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Beach Restoration Program (MC-PR-41006)	(373,981)
6.12	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Municipal Energy Efficiency Program - Parks (MC-PR-41030)	(17,569)
6.13	Seattle Parks and Recreation	REET I Capital Fund (30010)	Debt and Special Funding (30010-BC-PR-30000)	Hubbard Homestead Park (Northgate) Acquisition- Debt Service (MC-PR-31003)	(1,566)
		REET II Capital Fund (30020)	Debt and Special Funding (30020-BC-PR-30000)	Aquarium - Pier 59 Piling Replacement and Aquarium Redevelopment Debt Service (MC-PR-31002)	(310)
		Park And Recreation Fund (10200)	Debt and Special Funding (10200-BC-PR-30000)	Aquarium - Pier 59 Piling Replacement and Aquarium Redevelopment Debt Service (MC-PR-31002)	(8,029)
6.14	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Delridge Way SW - RapidRide H Line (MC-TR-C042)	(3,441,861)

6.15	Seattle Parks and Recreation	REET I Capital Fund (30010)	Fix It First (30010-BC-PR-40000)	Carkeek Park Bridge Replacement Project (MC-PR-41075)	(3,100,000)
Total					**(34,000,507)**

Seattle Parks and Recreation intends to prioritize the Carkeek Park Bridge Replacement project for inclusion in the spending plan for Cycle 3 of the Metropolitan Park District.

Allocation modifications for the Seattle Department of Transportation in this section shall operate for the purpose of decreasing the base for the limit imposed by subsection 4.C of Ordinance 127156.

Section 7. To pay for necessary capital costs and expenses incurred or to be incurred, but for which insufficient appropriations were made due to causes that could not reasonably have been foreseen at the time the 2025 Budget was adopted, appropriations in the 2025 Adopted Budget and project allocations in the 2025-2030 Adopted Capital Improvement Program are increased as follows:

Item	**Department**	**Fund**	**Budget Summary Level/BCL Code**	**CIP Project Name/ID**	**CIP Project Appropriation Change ($)**
7.1	Department of Finance and Administrative Services	2015 Multipurpose LTGO Bond Fund (36200)	Public Safety Facilities Fire (36200-BC-FA-PSFACFIRE)	Fire Station 31 Replacement (MC-FA-FS31)	591,150
		2016 Multipurpose LTGO Bond Fund (36300)	Public Safety Facilities Fire (36300-BC-FA-PSFACFIRE)	Fire Station 31 Replacement (MC-FA-FS31)	1,004,000
7.2	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility-Capital (10398-BC-TR-19003)	Highland Park Intersection Improvements (MC-TR-C100)	470,000
7.3	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	New Traffic Signals (MC-TR-C020)	93,842

7.4	Seattle Department of Transportation	Transportation Levy Fund (10399)	Major Maintenance/Replacement (10399-BC-TR-19001)	1st Ave S Bridge over Argo Railyard (MC-TR-C159)	315,000
7.5	Seattle Department of Transportation	Transportation Levy Fund (10399)	Major Maintenance/Replacement (10399-BC-TR-19001)	NE 45th St Viaduct Central Span (MC-TR-C161)	324,500
7.6	Seattle Department of Transportation	Transportation Levy Fund (10399)	Major Maintenance/Replacement (10399-BC-TR-19001)	W Dravus St Bridge over Railyard (MC-TR-C162)	259,500
7.7	Seattle Department of Transportation	Transportation Levy Fund (10399)	Major Projects (10399-BC-TR-19002)	Magnolia Bridge Replacement Project (MC-TR-C083)	76,000
7.8	Seattle Public Utilities	Water Fund (43000)	Transmission (43000-BC-SU-C120B)	Transmission Pipelines Rehab (MC-SU-C1207)	16,000,000
7.9	Seattle Public Utilities	Water Fund (43000)	Habitat Conservation Program (43000-BC-SU-C160B)	Downstream Fish Habitat (MC-SU-C1607)	2,300,000
7.10	Seattle Public Utilities	Water Fund (43000)	Shared Cost Projects (43000-BC-SU-C410B)	Heavy Equipment Purchases (MC-SU-C4116)	4,300,000
7.11	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Shared Cost Projects (44010-BC-SU-C410B)	Heavy Equipment Purchases (MC-SU-C4116)	5,600,000
7.12	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Sediments and Duwamish Valley Water Resilience (44010-BC-SU-C350B)	Sediment Remediation (MC-SU-C3503)	7,200,000
7.13	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Shared Cost Projects (44010-BC-SU-C410B)	Move Seattle - DWF (MC-SU-C4119-DWF)	3,000,000

7.14	Seattle Parks and Recreation	2008 Parks Levy Fund (33860)	2008 Parks Levy (33860-BC-PR-10000)	Neighborhood Parks & Playgrounds- 2008 Parks Levy (MC-PR-16001)	200,000
7.15	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC -PR-41001)	1,000,000
7.16	Seattle Information Technology Department	Information Technology Fund (50410)	Capital Improvement Projects (50410-BC-IT-C0700)	Criminal Justice Information System Projects (MC-IT-C6304)	1,416,000
7.17	Department of Finance and Administrative Services	REET I Capital Fund (30010)	General Government Facilities - General (30010-BC-FA-GOVTFAC)	Seattle Animal Shelter Facilities (MC-FA-SASFAC)	141,054
7.18	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility-Capital (10398-BC-TR-19003)	Delridge Way SW - RapidRide H Line (MC-TR-C042)	3
		Transportation Benefit District Fund (19900)	Mobility-Capital (19900-BC-TR-19003)	Delridge Way SW - RapidRide H Line (MC-TR-C042)	101,250
7.19	Seattle Parks and Recreation	REET I Capital Fund (30010)	Fix It First (30010-BC-PR-40000)	Boat Moorage Restoration (MC-PR-41021)	4,800,000
		REET II Capital Fund (30020)	Fix It First (30020-BC-PR-40000)	Boat Moorage Restoration (MC-PR-41021)	200,000
Total					**49,392,299**

Allocation modifications for Seattle Public Utilities and Seattle Department of Transportation in this section shall operate for the purposes of increasing the base for the limit imposed by subsection 4.C of Ordinance 127156.

Section 8. Appropriations in the 2025 Adopted Budget and project allocations in the 2025-2030 Adopted Capital Improvement Program, which are backed by revenues, are modified as follows:

Item	Department	Fund	Budget Summary Level/BCL Code	CIP Project Name/ID	CIP Project Appropriation Change ($)
8.1	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	FAS Project Delivery Services (50300-BC-FA-FASPDS)	Request for Client Facilities Services (RPS) (MC-FA-CTYPDS)	3,200,000
8.2	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Underground Customer Driven Capacity Additions (MC-CL-YR8360)	675,000
				Overhead Customer Driven Capacity Additions (MC-CL-YR8355)	675,000
8.3	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Medium Overhead and Underground Services (MC-CL-ZS8366)	2,400,000
8.4	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Sound Transit Lynnwood - City Light (MC-CL-ZT8471)	2,500,000
8.5	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Cedar Falls Substation & Bank 6 Replacement (MC-CL-XC6573)	7,400,000
8.6	Seattle Department of Transportation	Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Bridge Seismic - Phase III (MC-TR-C008)	425,562

8.7	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Heavy Haul Network Program (MC-TR-C141)	75,000
8.8	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	ADA Program (MC-TR-C057)	110,086
8.9	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Heavy Haul Network Program - East Marginal Way (MC-TR-C090)	67,000
8.10	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Neighborhood Greenways (MC-TR-C063)	50,000
8.11	Seattle Department of Transportation	Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Arterial Asphalt & Concrete Program Phase II (MC-TR-C033)	36,411
8.12	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Center City Gateway and South Michigan Street Intelligent Transportation Systems (ITS) (MC-TR-C012)	1,001,207
8.13	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	New Traffic Signals (MC-TR-C020)	102,617
8.14	Seattle Department of Transportation	Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Urban Forestry Capital Establishment (MC-TR-C050)	63,939
8.15	Seattle Department of Transportation	Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Urban Forestry Capital Establishment (MC-TR-C050)	16,024
8.16	Seattle Department of Transportation	Transportation Fund (13000)	Mobility-Capital (13000-BC-TR-19003)	Thomas Street Redesigned (MC-TR-C105)	38,000

8.17	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	ADA Compliance - Parks (MC-PR-41031)	11,115
8.18	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Lake City Community Center Redevelopment (MC-PR-41040)	434,136
8.19	Seattle Parks and Recreation	Park And Recreation Fund (10200)	Fix It First (10200-BC-PR-40000)	Major Maintenance and Asset Management (MC-PR-41001)	780,000
Total					**20,061,097**

Allocation modifications for Seattle City Light and the Seattle Department of Transportation in this section shall operate for the purposes of increasing the base for the limit imposed by subsection 4.C of Ordinance 127156.

Section 9. Appropriations in the 2025 Adopted Budget and project allocations in the 2025-2030 Adopted Capital Improvement Program are modified as follows:

Item	**Department**	**Fund**	**Budget Summary Level/BCL Code**	**CIP Project Name/ID**	**CIP Project Appropriation Change ($)**
9.1	Department of Finance and Administrative Services	Payroll Expense Tax (14500)	FAS Oversight-External Projects (14500-BC-FA-EXTPROJ)	Energy Efficiency for Municipal Buildings (MC-FA-ENEFFMBLD)	(25,000)
	Seattle Parks and Recreation	Payroll Expense Tax (14500)	Fix It First (14500-BC-PR-40000)	Municipal Energy Efficiency Program - Parks (MC-PR-41030)	25,000
9.2	Department of Finance and Administrative Services	REET I Capital Fund (30010)	Public Safety Facilities Fire (30010-BC-FA-PSFACFIRE)	Fire Station 31 Temporary Station (MC-FA-FS31IMP)	(141,054)

		2003 Fire Facilities Levy Fund (34440)	Public Safety Facilities Fire (34440 -BC-FA-PSFACFIRE)	Fire Station 31 Temporary Station (MC-FA-FS31IMP)	141,054
9.3	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Transportation Streetlights (MC-CL-ZL8377)	1,000,000
				Streetlight LED Conversion Program (MC-CL-ZL8441)	800,000
				Seattle Waterfront Streetlight Installation (MC-CL-ZL8481)	990,000
				Streetlights: Arterial, Residential and Floodlights (MC-CL-ZL8378)	(2,790,000)
9.4	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Meter Additions (MC-CL-ZS8054)	3,000,000
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Underground Equipment Replacements (MC-CL-YR8353)	(1,000,000)
			Conservation & Environmental - CIP (41000-BC-CL-W)	Environmental Claims (MC-CL-WC3133)	(2,000,000)
9.5	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Special Work Equipment (MC-CL-YD9102)	1,500,000
				Utility Next (MC-CL-YD9520)	(1,148,923)
				Underground Equipment Replacements (MC-CL-YR8353)	(351,077)

9.6	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Facilities Improvements (MC-CL-XF9103)	500,000
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Overhead Equipment Replacements (MC-CL-YR8351)	(500,000)
9.7	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Major Emergency (MC-CL-ZS8380)	4,000,000
				Normal Emergency (MC-CL-ZS8379)	2,000,000
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Underground 26kV Conversion (MC-CL-YR8362)	(2,000,000)
				Underground Equipment Replacements (MC-CL-YR8353)	(2,200,000)
				Distribution Systems Replacement (MC-CL-YR8333)	(1,800,000)
9.8	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	Medium Overhead and Underground Services (MC-CL-ZS8366)	3,600,000
				Network Services (MC-CL-ZS8370)	(2,500,000)
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Overhead Equipment Replacements (MC-CL-YR8351)	(1,100,000)
9.9	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	IT Infrastructure (MC-CL-ZF9915)	(200,000)

				Alaskan Way Viaduct and Seawall Replacement - Utility Relocations (MC-CL-ZT8307)	2,200,000
			Power Supply - CIP (41000-BC-CL-X)	Transportation Electrification (MC-CL-XF9239)	(550,000)
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Grid Modernization (MC-CL-YD9510)	(1,450,000)
9.10	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Broad Street Substation - Network (MC-CL-YN8203)	1,600,000
				Underground Equipment Replacements (MC-CL-YR8353)	(1,600,000)
9.11	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Substation Equipment Improvements (MC-CL-YS7752)	(500,000)
				Substation Breaker Replacements and Reliability Additions (MC-CL-YS7779)	500,000
9.12	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Relaying Improvements (MC-CL-YS7753)	(1,000,000)
				Substation Automation (MC-CL-YS8424)	1,000,000

9.13	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Boundary Powerhouse - Unit 52 Generator Rebuild (MC-CL-XB6535)	(1,200,000)
				Landis and Gyr RTU Modernization Boundary, Cedar Falls and Skagit (MC-CL-XB6565)	1,200,000
9.14	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Boundary Powerhouse Generator Step-up Transformer Replacement (MC-CL-XB6493)	1,200,000
				Boundary Powerhouse - Unit 52 Generator Rebuild (MC-CL-XB6535)	(1,200,000)
9.15	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Boundary Powerhouse - Unit 52 Generator Rebuild (MC-CL-XB6535)	(1,000,000)
				Boundary Powerhouse - Unit 54 Generator Rebuild (MC-CL-XB6353)	1,000,000
9.16	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Boundary Powerhouse - Unit 52 Generator Rebuild (MC-CL-XB6535)	(700,000)

				Boundary Powerhouse - Unit 51 Generator Rebuild (MC-CL-XB6351)	700,000
9.17	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Boundary Powerhouse - Unit 52 Generator Rebuild (MC-CL-XB6535)	(1,000,000)
				Skagit Facility - Minor Improvements Program (MC-CL-XS6405)	1,000,000
9.18	Seattle City Light	Light Fund (41000)	Customer Focused - CIP (41000-BC-CL-Z)	New Technology (MC-CL-ZF9980)	500,000
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Enterprise Software Solution Replacement Strategy (MC-CL-YD9969)	(500,000)
9.19	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Transportation Electrification (MC-CL-XF9239)	(438,000)
			Transmission and Distribution - CIP (41000-BC-CL-Y)	Transmission & Generation Radio Systems (MC-CL-YD9108)	438,000
9.20	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Underground Equipment Replacements (MC-CL-YR8353)	(11,150,000)
				Overhead System Capacity Additions (MC-CL-YR8356)	4,000,000

				Underground Customer Driven Capacity Additions (MC-CL-YR8360)	1,150,000
				Overhead Customer Driven Capacity Additions (MC-CL-YR8355)	3,000,000
				Underground System Capacity Additions (MC-CL-YR8361)	3,000,000
9.21	Seattle City Light	Light Fund (41000)	Transmission and Distribution - CIP (41000-BC-CL-Y)	Communications Improvements (MC-CL-YD9009)	750,000
				Distribution Area Communications Networks (MC-CL-YD9307)	(750,000)
9.22	Seattle City Light	Light Fund (41000)	Power Supply - CIP (41000-BC-CL-X)	Equipment Fleet Replacement (MC-CL-XF9101)	5,000,000
			Conservation & Environmental - CIP (41000-BC-CL-W)	Energy Efficiency (MC-CL-WC2250)	(5,000,000)
9.23	Seattle Department of Transportation	Transportation Levy Fund (10399)	Mobility-Capital (10399-BC-TR-19003)	Shoreline 145th Improvements (MC-TR-C157)	1,800,000
				Transit Improvements & Access to Light Rail (MC-TR-C151)	(1,800,000)

9.24	Seattle Department of Transportation	Transportation Benefit District Fund (19900)	Mobility-Capital (19900-BC-TR-19003)	Seattle Transportation Benefit District - Transit Improvements (MC-TR-C108)	(3,907,000)
				NE 130th St/NE 125th Corridor Improvements (MC-TR-C123)	3,907,000
9.25	Seattle Department of Transportation	Transportation Levy Fund (10399)	Mobility-Capital (10399-BC-TR-19003)	Harrison St Transit Corridor (MC-TR-C119)	2,500,000
				Transit Improvements & Access to Light Rail (MC-TR-C151)	(2,500,000)
9.26	Seattle Department of Transportation	Transportation Fund (13000)	Major Maintenance/Replacement (13000-BC-TR-19001)	Urban Trails and Bikeways (MC-TR-C060)	(198,924)
			Mobility-Capital (13000-BC-TR-19003)	New Sidewalks (MC-TR-C058)	198,924
9.27	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility-Capital (10398-BC-TR-19003)	Vision Zero (MC-TR-C064)	(54,550)
				Neighborhood Large Projects (MC-TR-C018)	(20,756)
				Protected Bike Lanes (MC-TR-C062)	(12,210)
			Major Maintenance/Replacement (10398-BC-TR-19001)	Urban Forestry Capital Establishment (MC-TR-C050)	87,516

		REET II Capital Fund (30020)	Major Maintenance/Replacement (30020-BC-TR-19001)	Urban Forestry Capital Establishment (MC-TR-C050)	10,000
			Mobility-Capital (30020-BC-TR-19003)	ADA Program (MC-TR-C057)	(10,000)
9.28	Seattle Department of Transportation	Transportation Levy Fund (10399)	Major Maintenance/Replacement (10399-BC-TR-19001)	Bridge Rehabilitation and Replacement Phase II (MC-TR-C039)	(1,500,000)
				4th Ave S Bridge over Argo Railyard (MC-TR-C160)	1,500,000
9.29	Seattle Department of Transportation	Move Seattle Levy Fund (10398)	Mobility-Capital (10398-BC-TR-19003)	RapidRide J Line (MC-TR-C013)	(1,981,085)
		Transportation Benefit District Fund (19900)	Mobility-Capital (19900-BC-TR-19003)	RapidRide J Line (MC-TR-C013)	1, 981,085
9.30	Seattle Public Utilities	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Water Infrastructure-Service Renewal (MC-SU-C1109)	2,100,000
				Watermain Rehabilitation (MC-SU-C1129)	(2,100,000)
9.31	Seattle Public Utilities	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Water Infrastructure-Hydrant Replace/Relocate (MC-SU-C1110)	1,600,000
			Water Resources (43000-BC-SU-C150B)	Dam Safety (MC-SU-C1506)	(1,600,000)

9.32	Seattle Public Utilities	Water Fund (43000)	Distribution (43000-BC-SU-C110B)	Water Infrastructure-New Taps (MC-SU-C1113)	(2,500,000)
				Pump Station Improvements (MC-SU-C1135)	2,500,000
9.33	Seattle Public Utilities	Water Fund (43000)	Watershed Stewardship (43000-BC-SU-C130B)	Environmental Stewardship (MC-SU-C1301)	(520,000)
			Water Quality & Treatment (43000-BC-SU-C140B)	Reservoir Covering-Bitter Lake (MC-SU-C1419)	520,000
9.34	Seattle Public Utilities	Water Fund (43000)	Water Resources (43000-BC-SU-C150B)	Dam Safety (MC-SU-C1506)	(5,200,000)
			Water Quality & Treatment (43000-BC-SU-C140B)	Treatment Facility/Water Quality Improvements (MC-SU-C1413)	5,200,000
9.35	Seattle Public Utilities	Water Fund (43000)	Water Resources (43000-BC-SU-C150B)	Water Supply Flexibility Program (MC-SU-C1507)	(600,000)
				Hatchery Works (MC-SU-C1511)	600,000
9.36	Seattle Public Utilities	Water Fund (43000)	Watershed Stewardship (43000-BC-SU-C130B)	Tolt Bridges (MC-SU-C1308)	1,300,000
			Water Resources (43000-BC-SU-C150B)	Dam Safety (MC-SU-C1506)	(1,300,000)
9.37	Seattle Public Utilities	Water Fund (43000)	Technology (43000-BC-SU-C510B)	Customer Contact & Billing (MC-SU-C5402)	750,000

				Enterprise Information Management (MC-SU-C5403)	(450,000)
				Science & System Performance (MC-SU-C5406)	750,000
				Asset Information Management (MC-SU-C5407)	650,000
				IT Infrastructure (MC-SU-C5404)	(1,700,000)
		Drainage and Wastewater Fund (44010)	Technology (44010-BC-SU-C510B)	Customer Contact & Billing (MC-SU-C5402)	1,050,000
				Enterprise Information Management (MC-SU-C5403)	(300,000)
				Project Delivery & Performance (MC-SU-C5405)	450,000
				Science & System Performance (MC-SU-C5406)	(100,000)
				Asset Information Management (MC-SU-C5407)	850,000
				IT Infrastructure (MC-SU-C5404)	(1,950,000)
		Solid Waste Fund (45010)	Technology (45010-BC-SU-C510B)	Project Delivery & Performance (MC-SU-C5405)	300,000
				Science & System Performance (MC-SU-C5406)	100,000
				IT Infrastructure (MC-SU-C5404)	(400,000)

9.38	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Protection of Beneficial Uses (44010-BC-SU-C333B)	Creek Culvert Replacement Program (MC-SU-C3314)	2,000,000
				GSI for Protection of Beneficial Uses (MC-SU-C3316)	(2,000,000)
9.39	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Combined Sewer Overflows (44010-BC-SU-C360B)	Long Term Control Plan (MC-SU-C3604)	2,000,000
				Ship Canal Water Quality Project (MC-SU-C3614)	(2,000,000)
9.40	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Protection of Beneficial Uses (44010-BC-SU-C333B)	Beneficial Uses Program (MC-SU-C3317)	(300,000)
			Rehabilitation (44010-BC-SU-C370B)	Outfall Rehabilitation Program (MC-SU-C3708)	300,000
9.41	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Combined Sewer Overflows (44010-BC-SU-C360B)	Ship Canal Water Quality Project (MC-SU-C3614)	(2,000,000)
			Rehabilitation (44010-BC-SU-C370B)	Pipe Renewal Program (MC-SU-C3710)	2,000,000
9.42	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Rehabilitation (44010-BC-SU-C370B)	Pipe Renewal Program (MC-SU-C3710)	2,000,000
			Flooding, Sewer Backup & Landslide (44010-BC-SU-C380B)	South Park Stormwater Program (MC-SU-C3806)	(2,000,000)
9.43	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Protection of Beneficial Uses (44010-BC-SU-C333B)	GSI for Protection of Beneficial Uses (MC-SU-C3316)	(3,000,000)

			C333B)		
				Beneficial Uses Program (MC-SU-C3317)	(1,000,000)
			Rehabilitation (44010-BC-SU-C370B)	Pipe Renewal Program (MC-SU-C3710)	4,000,000
9.44	Seattle Public Utilities	Drainage and Wastewater Fund (44010)	Protection of Beneficial Uses (44010-BC-SU-C333B)	GSI for Protection of Beneficial Uses (MC-SU-C3316)	(200,000)
			Rehabilitation (44010-BC-SU-C370B)	Drainage Facilities Rehabilitation (MC-SU-C3711)	200,000
9.45	Seattle Center	2026 LTGO Bond Fund B (37410)	Building and Campus Improvements (37410-BC-SC-S03P01)	Memorial Stadium Redevelopment (MC-SC-S9505)	(9,000,000)
		2027 LTGO Bond Fund B (37510)	Building and Campus Improvements (37510-BC-SC-S03P01)	Memorial Stadium Redevelopment (MC-SC-S9505)	9,000,000
Total					**0**

Allocation modifications for Seattle City Light, the Seattle Department of Transportation and Seattle Public Utilities in this section shall operate for the purposes of increasing or decreasing the base for the limit imposed by subsection 4.C of Ordinance 127156.

Section 10. The following position is created in the Human Services Department:

Item	Department	Position Title	Position Status	Number
10.1	Human Services Department	Counslr,Sr (@ 98219 - 034)	Full-time	1.0
Total				**1.0**

The Human Services Department Director is authorized to fill this position subject to Seattle Municipal Code Title 4, the City's Personnel Rules, and applicable employment laws.

Section 11. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 12. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by a 3/4 vote of all the members of the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Attachment A - CIP Project Additions

1st Ave S Bridge over Argo Railyard

Project No:	MC-TR-C159	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	1st Ave S Bridge over Argo Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 1
Start/End Date:	2025 - 2027	**Neighborhood District:**	Southwest
Total Project Cost:	$3,500	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the 1st Ave S Bridge over Argo Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
2024 Transportation Levy	-	-	315	2,168	1,018	-	-	-	3,500
Total:	**-**	**-**	**315**	**2,168**	**1,018**	**-**	**-**	**-**	**3,500**

Fund Appropriations / Allocations *	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
Transportation Levy Fund	-	-	315	2,168	1,018	-	-	-	3,500
Total:	**-**	**-**	**315**	**2,168**	**1,018**	**-**	**-**	**-**	**3,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

4th Ave S Bridge over Argo Railyard

Project No:	MC-TR-C160	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	4th Ave S Bridge over Argo Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 1
Start/End Date:	2025 - 2025	**Neighborhood District:**	Southwest
Total Project Cost:	$1,500	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the 4th Ave S Bridge over Argo Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
2024 Transportation Levy	-	-	1,500	-	-	-	-	-	1,500
Total:	**-**	**-**	**1,500**	**-**	**-**	**-**	**-**	**-**	**1,500**

Fund Appropriations / Allocations *	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
Transportation Levy Fund	-	-	1,500	-	-	-	-	-	1,500
Total:	**-**	**-**	**1,500**	**-**	**-**	**-**	**-**	**-**	**1,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

NE 45th St Viaduct Central Span

Project No:	MC-TR-C161	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	NE 45th St Viaduct
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 4
Start/End Date:	2025 - 2027	**Neighborhood District:**	Northeast
Total Project Cost:	$3,500	**Urban Village:**	University District

The current project scope is focused on developing a planning study report for the NE 45th St Viaduct Central Span to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
2024 Transportation Levy	-	-	325	2,191	985	-	-	-	3,500
Total:	**-**	**-**	**325**	**2,191**	**985**	**-**	**-**	**-**	**3,500**

Fund Appropriations / Allocations *	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
Transportation Levy Fund	-	-	325	2,191	985	-	-	-	3,500
Total:	**-**	**-**	**325**	**2,191**	**985**	**-**	**-**	**-**	**3,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

Partnership with WSDOT on Regional Projects

Project No:	MC-TR-C158	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	Stage 3 - Design	**Council District:**	
Start/End Date:	2023 - 2029	**Neighborhood District:**	Northeast
Total Project Cost:	$799	**Urban Village:**	

This project supports and coordinates the City's efforts for the Fauntleroy Ferry Terminal improvements and fish passage improvements for SR-522.

Resources	**LTD Actuals**	**2024 Revised**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Partnership - WSDOT	-	-	799	-	-	-	-	-	799
Total:	**-**	**-**	**799**	**-**	**-**	**-**	**-**	**-**	**799**

Fund Appropriations / Allocations *	**LTD Actuals**	**2024 Revised**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Transportation Fund	-	-	799	-	-	-	-	-	799
Total:	**-**	**-**	**799**	**-**	**-**	**-**	**-**	**-**	**799**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Shoreline 145th Improvements

Project No:	MC-TR-C157	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	145th Street
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	
Start/End Date:	2024 - 2034	**Neighborhood District:**	North
Total Project Cost:	$5,150	**Urban Village:**	

This project supports the City of Shoreline's improvements to NE 145th Street (State Route 523), including the Interstate 5 interchange.

Resources	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
2024 Transportation Levy	-	-	1,800	1,600	1,600	-	-	-	5,000
Total:	**-**	**-**	**1,800**	**1,600**	**1,600**	**-**	**-**	**-**	**5,000**

Fund Appropriations / Allocations *	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
Transportation Levy Fund	-	-	1,800	1,600	1,600	-	-	-	5,000
Total:	**-**	**-**	**1,800**	**1,600**	**1,600**	**-**	**-**	**-**	**5,000**

O&M Impacts:

W Dravus St Bridge over Railyard

Project No:	MC-TR-C162	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	W Dravus St over Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 6
Start/End Date:	2025 - 2027	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$4,000	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the W Dravus St Bridge over Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
2024 Transportation Levy	-	-	260	3,266	475	-	-	-	4,000
Total:	**-**	**-**	**260**	**3,266**	**475**	**-**	**-**	**-**	**4,000**

Fund Appropriations / Allocations *	LTD Actuals	2024 Revised	2025	2026	2027	2028	2029	2030	Total
Transportation Levy Fund	-	-	260	3,266	475	-	-	-	4,000
Total:	**-**	**-**	**260**	**3,266**	**475**	**-**	**-**	**-**	**4,000**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office	Caleb Wagenaar	Caleb Wagenaar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; revising project allocations for certain projects in the 2025-2030 CIP; adding CIP Projects; creating positions; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

Summary and Background of the Legislation: This ordinance proposes several adjustments to the 2025 Adopted Budget.

The City Budget Office compiles departmental requests for spending adjustments to the Adopted Budget into a Supplemental Ordinance for review and approval by the City Council. This bill:

- Adjusts appropriation authority to Budget Control Levels approved in the Adopted Budget or subsequent legislation;
- Appropriates funding backed by new revenue sources;
- Adjusts the Adopted Capital Improvement Program; and
- Makes changes to a department's position authority.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☒ **Yes** ☐ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Expenditure Change ($); General Fund	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	$19,463,146	**($402,660)**	**($402,660)**	**($402,660)**	**($402,660)**
Expenditure Change ($); Other Funds	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	$102,614,552	**($1,225,979)**	**($1,225,979)**	**($1,225,979)**	**($1,225,979)**

Revenue Change ($); General Fund	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	$2,208,481	**($401,515)**	**($401,515)**	**($401,515)**	**($401,515)**
Revenue Change ($); Other Funds	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**
	$41,258,077	**$3,284,543**	**$3,284,543**	**$3,284,543**	**$3,284,543**

2026-2029 ongoing costs are current estimates and will be addressed through subsequent budget action including the annual budget process.

3.a. Appropriations

☒ **This legislation adds, changes, or deletes appropriations.**

Appropriations Notes: See Summary Attachment A for details on 2025 Year End Supplemental appropriations.

3.b. Revenues/Reimbursements

☐ **This legislation adds, changes, or deletes revenues or reimbursements.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No. Please see Summary Attachment A for details on 2025 Year End Supplemental appropriations.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
Please see Summary Attachment A for details on 2025 Year End Supplemental appropriations.

Please describe any financial costs or other impacts of *not* implementing the legislation.
The objectives supported by these resources could not be achieved without this legislation.

Please describe how this legislation may affect any City departments other than the originating department.
Please see Summary Attachment A for details on 2025 Year End Supplemental appropriations.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the public?
See Summary Attachment A for any associated implications for question d.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
See Summary Attachment A for any associated implications for question e.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
See Summary Attachment A for any associated implications.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments:
Summary Attachment A – 2025 Year End Supplemental Ordinance Summary Detail Table

2025 Year End Supplemental Ordinance Summary Detail Table

Item #	Title	Description	Amount ($)/FTE
Section 1 – Appropriation Decreases – Operating Budgets			
1.1	Reduce ECEAP Grant Appropriation (Department of Education and Early Learning)	This item decreases DEEL's appropriation authority by $393,080 in Budget Control Level (00100-BO-EE-IL100) to reflect the decrease in the Washington State Early Childhood Education and Assistance Program (ECEAP) grant award for the 2025 portion of the 25-26 school year.	(393,080)
1.2	Adjust Operating Debt Service Budget to Align With Bond Issuance (Department of Finance and Administrative Services)	This item amends the Citywide Policy Response (MO-FA-0024 - FA2000046) Project (debt service) in the Finance and Administrative Services Department. This item decreases appropriation authority by $236,063 within the Department of Finance and Administration Services in the Citywide Admin Services Budget Summary Level (14500-BO-FA-0002). This item also amends the S1 Facility Debt Service Repay (MO-FA-0032 - FA2S01073) Project in the Finance and Administrative Services Department. This item decreases appropriation authority by $174,844 within the Department of Finance and Administration Services in the Leadership & Administration Budget Summary Level (50300-BO-FA-0006). This item also amends the IT Systems Debt Service Repay (MO-FA-0032 - FA2000071) Project in the Finance and Administrative Services Department. This item decreases appropriation authority by $475,703 within the Department of Finance and Administration Services in the Leadership & Administration Budget Summary Level (50300-BO-FA-0006).	(886,610)

Item #	Title	Description	Amount ($)/FTE
1.3	Reduce TNC Reserve (Finance General)	This item decreases appropriation authority by $428,000 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00). This funding was added in the 2024 Year-End Supplemental to restrict additional TNC revenues above expenditures. This excess revenue is being released in 2025 to support current year General Fund expenditures. This funding was one-time in nature with automatic carryforward.	(428,000)
1.4	Defer Seattle Chinese Garden CIP Reserve to 2027 (Finance General)	This item decreases appropriation authority by $2,500,000 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00). The 2025 Adopted and 2026 Endorsed Budget included appropriation of $2.5 million each year to support the City's capital contribution to the Seattle Chinese Garden. This contribution is being postponed to 2027 so that existing appropriations are available to address revenue shortfalls.	(2,500,000)
1.5	Reduce SISC Reserve - Payments complete (Finance General)	This item decreases appropriation authority by $445,000 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00). Finance General has held a General Fund reserve for debt service payments related to the construction of the Pearl Warren Building on behalf of the Seattle Indian Services Commission. The debt service on these bonds has been repaid and no further reconciliation is needed. This reduction is ongoing and included in the 2026 Proposed Budget.	(445,000)

Item #	Title	Description	Amount ($)/FTE
1.6	Reduce Paid Parental Leave Backfill Reserve (Finance General)	This item decreases appropriation authority by $2,349,270 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00). This decrease coupled with transfers to City Budget Office and the Office of the Employee Ombud will zero out this reserve line item in 2025. This reserve is held each year in anticipation of requests and then released or used to cover other Finance General needs as required. This reserve is being reduced by $1.5m in the 2026 Proposed Budget to better align with historical actuals.	(2,349,270)
1.7	Defer Reserve for Waterfront Building Operations and Maintenance to 2027 (Finance General)	This item decreases appropriation authority by $500,000 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00). A reserve was created to fund the operations and maintenance of a building acquired by the City on the waterfront. This building is awaiting necessary capital improvements before it can be operational. FAS estimates that the operational reserve will not be needed until 2027. As such the reserve is being released for 2025 and in the 2026 Proposed Budget. Operational budget needs will be reassessed as part of the 2027-2028 budget planning process.	(500,000)
1.8	Reduce SCL Transfer to support OED and SPR Street Lighting Projects (Finance General)	This item decreases appropriation authority by $500,000 in Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00). This funding is being reduced to support one-time appropriations in the Office of Economic Development and Seattle Parks and Recreation Department related to street lighting. Please see item 2.30 and 2.34 for additional details..	(500,000)

Item #	Title	Description	Amount ($)/FTE
1.9	Reduce Insurance Reserve for Expected Actuals (Finance General)	This item decreases appropriation authority by $1,500,000 in Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00). The 2025 Adopted Budget assumed a growth factor for insurance costs that is not being realized in the actual bills. As a result, this funding is being reduced on an ongoing basis to reflect actual growth from 2024 to 2025.	(1,500,000)
1.10	Reduce ST3 Reserve (Finance General)	This item decreases appropriation authority by $2,923,974 in Finance General: $942,889 in the Payroll Expense Tax General Purpose Budget Control Level (BCL) (14500-BO-FG-2QD00) and $1,981,085 in the Transportation Benefit District Fund General Purpose BCL (19900-BO-FG-2QD00). This funding will be used for appropriations in Seattle Department of Transportation for staffing and other costs associated with Sound Transit 3 planning. Please see items 2.17, 4.7, and 9.29 for SDOT for additional information.	(2,923,974)
1.11	Abandon National Endowment for the Arts Our Town Grant Funds (Office of Arts and Culture)	This item decreases appropriation authority of $125,000 to the Office of Arts & Culture's (ARTS') Arts and Culture Fund Cultural Space Budget Control Level (12400-BO-AR-VA170). The City of Seattle received a National Endowment for the Arts (NEA) “Our Town” design grant in 2021. The appropriation authority to complete the grant was transferred to ARTS from SDOT in the 2025 mid-year supplemental. The City did not implement this grant the past few years. The grant program was terminated nationally this year.	(125,000)

Item #	Title	Description	Amount ($)/FTE
1.12	Transfer Bridge Planning Studies - Operating (Seattle Department of Transportation)	This item transfers budget authority in the amount of $975,000 in the Seattle Department of Transportation, from the Seattle Transportation Levy Fund Mobility Operations Budget Control Level (10399-BO-TR-17003) to the Seattle Transportation Levy Fund Major Maintenance/Replacement Budget Control Level (10399-BC-TR-19001). This item is necessary to transfer budget from the Bridge Planning master project (MO-TR-G106) to the master projects for 1st Ave S Bridge over Argo Railyard (MC-TR-C159), NE 45th St Viaduct (MC-TR-C161), W Dravus St Bridge (MC-TR-C162), and Magnolia Bridge (MC-TR-C083). The transfer will fund planning study reports and feasibility evaluations of alternatives for addressing the bridges' functional and potential structural deficiencies. Please see items 7.4, 7.5, 7.6 and 7.7 for the project appropriations from this transfer.	(975,000)
1.13	Abandonment of Remaining 2023-25 CTR Grant (Seattle Department of Transportation)	This item decreases appropriation authority by $180,155 in the Seattle Department of Transportation in the Transportation Fund Mobility Operations Budget Control Level (13000-BO-TR-17003). The 2023-2025 Biennium Commute Trip Reduction grant, funded by the Washington State Department of Transportation, was granted to the City in 2023 for a total of $1,459,100. The grant ends on June 30, 2025, and the remaining $180,155 budget needs to be abandoned.	(180,155)

Item #	Title	Description	Amount ($)/FTE
1.14	Abandon FCC Grant Auto-Carryforward (Seattle Information Technology Department)	This item decreases appropriation authority by $328,439 in the Seattle Information Technology Department, Frontline Services & Workplace BSL (50410-BO-IT-D0400). This request is necessary to abandon remaining appropriation authority otherwise subject to automatic carryforward that was associated with the Federal Communications Commission (FCC) grant. This grant was terminated in 2024 and there are no remaining funds available. Initial appropriations for the FCC grant were made in Council Ordinance 126875 and included an automatic carryforward provision. Without this abandonment, this appropriation authority would continue to carry forward.	(328,439)
1.15	Grant Abandonment (Seattle Police Department)	This item decreases appropriation authority by $2,119 in the Seattle Police Department in the Leadership and Administration Budget Control Level (00100-BO-SP-P1600) for the FY18 Justice Assistance Grant awarded by the Department of Justice. This grant was originally abandoned for $4,667 as part of the 2023 Year-End Supplemental Ordinance (CB 120705, Item #1.13), however, the total amount of funds returned was $6,786. This item abandons the remaining $2,119.	(2,119)
1.16	Legislate Underspend for 2026 CRM Project (Office of Economic Development)	This item reduces appropriation authority by $400,000 in the Payroll Expense Tax Business Services Budget Control Level (14500-BO-ED-X1D00). This item is necessary to abandon underspend in the Business Community Ownership Fund, which is used in the Mayor's 2026 Proposed Budget to support development of a customer relationship and case management system. Please see the 2026 Proposed Budget for the Office of Economic Development for additional detail on this item.	(400,000)

Item #	Title	Description	Amount ($)/FTE
1.17	Washington Traffic Safety Commission Grant Abandonment (Law Department)	This item decreases appropriation authority by $13,477.97 in the Law Department Criminal Division Budget Control Level (00100-BO-LW-J1500). These grant funds are through the Washington State Traffic Safety Commission and funded a position. The full grant awards were unspent due to either the incumbent not being enrolled in the City's pension plan, or the position being vacant entirely. For these reasons, the full expense authority of the grant was not spent, and thus, it is appropriate to abandon the remaining authority now that the grant period has passed.	(13,478)
1.18	Adjusting Grant Appropriation (Office of Immigrant and Refugee Affairs)	This item decreases appropriation authority by $8,435 in the Office of Immigrant and Refugee Affairs (OIRA), in the General Fund Office of Immigrant and Refugee Affairs Budget Control Level (00100-BO-IA-X1N00) to correct an appropriation increase of the same amount in the Mid-Year supplemental. OIRA has existing authority and this increase is not needed.	(8,435)
1.19	Abandon 2024 Grant Funding (Seattle Municipal Court)	This item decreases appropriation authority and abandons a grant (GAOCTHER24) by $32,093 in 2025 in Seattle Municipal Court in the General Fund Budget Control Level (00100-BO-MC-3000). This grant from the State of Washington Administrative Office of the Courts was not fully spent in 2024. The annual grant supports therapeutic courts funding to serve participants seeking treatment, stability, and a future outside the criminal legal system.	(32,093)

Item #	Title	Description	Amount ($)/FTE
1.20	Abandon Neighborhood Matching Fund Underspend (Department of Neighborhoods)	This item reduces appropriation authority by $827,000 in the Department of Neighborhoods General Fund Community Grants Budget Control Level (00100-BO-DN-I3400). This item abandons underspend from prior-year Neighborhood Matching Fund (NMF) awards that would otherwise continue to carry forward automatically by ordinance. This abandonment does not impact the amount of funding available to award in the NMF program in 2025.	(827,000)
Section 2 – Appropriation Increases – Operating Budgets			
2.1	B&O Tax Changes (Department of Finance and Administrative Services)	This item increases appropriation authority by $672,455 in the Department of Finance & Administrative Services, in the General Fund Office of City Finance (OCF) Budget Control Level (00100-BO-FA-0003). The appropriation will support 2025 system changes and staffing to implement the proposed B&O Tax changes.	672,455
2.2	Facilities Maintenance (Department of Finance and Administrative Services)	This item increases appropriation authority by $2,000,000 in The Department of Finance and Administrative Services, in the Finance and Administrative Services Citywide Operational Services Budget Control Level (50300-BO-FA-0001). This item is necessary to cover maintenance needs of FAS-owned properties, which have exceeded the base budget. This item uses fund balance in the Finance and Administrative Services Fund.	2,000,000

Item #	Title	Description	Amount ($)/FTE
2.3	Fleet Vendor Maintenance and Vehicle Parts (Department of Finance and Administrative Services)	This item increases appropriation authority by $1,200,000 in The Department of Finance and Administrative Services, in the Finance and Administrative Services Citywide Operational Services Budget Control Level (50300-BO-FA-0001). This item is necessary to pay for vehicle repairs as the base budget is insufficient to cover the maintenance needs of a growing fleet. These costs will be billed to departments based on actual expenditures for maintenance.	1,200,000
2.4	Wheelchair Accessible Services Appropriation Increase (Department of Finance and Administrative Services)	This item increases appropriation authority by $643,827 in the Department of Finance and Administrative Services, in the Wheelchair Accessible Services Fund Other FAS Services Budget Control Level (12100-BO-FA-0004). This request will fund the costs associated with a new centralized dispatch contract for dispatching wheelchair-accessible transportation services in Seattle. This item uses fund balance in the Wheelchair Accessible Service Fund.	643,827
2.5	RV Disposal Increase (Department of Finance and Administrative Services)	This item increases appropriation authority by $100,000 in the Department of Finance and Administrative Services, in the General Fund Public Services Budget Control Level (00100-BO-FA-0005). This increase is needed due to higher than anticipated costs for disposing of abandoned RVs in the public right of way.	100,000

Item #	Title	Description	Amount ($)/FTE
2.6	Joint Enforcement Team Increase (Department of Finance and Administrative Services)	This item increases appropriation authority by $75,000 in the Department of Finance and Administrative Services, in the General Fund Public Services Budget Control Level (00100-BO-FA-0005). This request funds Joint Enforcement Team (JET) outings and related nightlife safety trainings. This increase is needed to pay for higher than anticipated SDOT and SFD costs. SDOT and SFD bill FAS for overtime and other costs related to JET team work.	75,000
2.7	General Fund Cash Transfer to HSD - Prior year grant revenue collection reconciliation (Finance General)	This item increases appropriation authority by $3,053,743 in Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00). This appropriation increase is needed to transfer General Fund cash to the Human Services Fund. In 2024, the Human Services Department (HSD) began a a comprehensive review of historical HSD Fund Cash balances and transactions.. While this work is ongoing, HSD identified outstanding unbillable Receivables that were never cleared and resulted in cash accumulation in the incorrect fund. This needs to be corrected per Generally Accepted Accounting Principles (GAAP) so that expenses, revenues, and cash associated with grants are in the correct fund.	3,053,743
2.8	SLIM / B&O Tax Project Cash transfer (Finance General)	This item increases appropriation authority by $350,000 by Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00). This one-time cash transfer will support the upgrade and modification of the SLIM business licensing and taxation system in response to the proposed legislative changes to the B&O tax rates and tiers. An item has been included in the 2026 Proposed Budget for any estimated ongoing needs.	350,000

Item #	Title	Description	Amount ($)/FTE
2.9	Increase General Fund Support (Finance General)	This item increases appropriation authority by $398,000 in Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00). This appropriation is necessary to correct an oversight in setting the general fund support for the OLS fund in the 2025 adopted budget. A General Fund transfer to the OLS Fund is necessary to ensure adequate resources for expected 2025 expenses.	398,000
2.10	One-Time Funding for WDC (Human Services Department)	This item increases appropriation authority by $500,000 in the General Fund Supporting Safe Communities Budget Control Level (00100-BO-HS-H4000) and provides resources for the Human Services Department for the We Deliver Care program. This brings total funding for the We Deliver Care program to $3,470,000 in 2025.	500,000
2.11	One-Time Funding for DESC Star Center Security (Human Services Department)	This item increases appropriation authority by $500,000 in the General Fund Addressing Homelessness Budget Control Level (00100-BO-HS-H3000) and provides resources for the Human Services Department for the STAR Center. This funding will provide one-time cost of security services for the program.	500,000
2.12	Childcare Bonus Funds for Seed of Life Center (Human Services Department)	This item increases appropriation authority by $1,400,000 in the Human Services Fund Supporting Affordability & Livability Budget Control Level (16200-BO-HS-H1000) and provides resources for the Human Services Department to fund childcare facility development. This budget backed by Childcare Bonus revenue and will support the Seed of Life center.	1,400,000

Item #	Title	Description	Amount ($)/FTE
2.13	Taxes Due to Higher Retail Sales and RSA (Seattle City Light)	This item increases appropriation authority by $3,896,000 in Seattle City Light's Light Fund Taxes BSL (41000-BO-CL-TAXES). This increase is needed due to higher-than-expected taxes due to the City and State. This is a result of higher than forecast retail revenues and the Rate Stabilization Account (RSA) surcharge being imposed for the full year rather than six months.	3,896,000
2.14	FAS Fleet Maintenance increase (Seattle City Light)	This item increases appropriation authority by $597,105 in Seattle City Light's Light Fund Leadership and Administration BSL (41000-BO-CL-ADMIN). City Light will spend more on fleet maintenance in 2025 than was previously anticipated. This item aligns with a corresponding adjustment in Finance and Administrative Services.	597,105
2.15	Increase STM O&M Budget for Transit Service and Ballot (Seattle Department of Transportation)	This item increases appropriation authority one-time by $3,032,000 in Seattle Department of Transportation in the Transportation Benefit District Fund Mobility Operations Budget Control Level (19900-BO-TR-17003). This request is necessary to pay for an increase in transportation services costs and for ballot expenses to renew the Seattle Transit Measure. King County Metro revised projected 2025 costs in Spring 2025. The resulting cost increase is $2,532,000. Additionally, there are $500,000 in reserves to prepare in 2025 for the 2026 ballot. Please see item 6.5 for the other half of this transfer.	3,032,000

Item #	Title	Description	Amount ($)/FTE
2.16	RAISE Grant Match Funding (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $300,000 from the Seattle Department of Transportation Mobility-Capital Budget Control Level (10399-BC-TR-19003) to the Mobility Operations Budget Control Level (10399-BO-TR-17003). This transfer is needed to provide the match for the federal grant, Rebuilding American Infrastructure with Sustainability and Equity (RAISE), to plan for low emission neighborhoods. The funding is coming from a capital project for low pollution neighborhoods. The RAISE grant funds the planning that will determine three neighborhoods that will be, in turn, funded by the capital project. The transfer will not result in lower service levels provided by the capital project. Please see the corresponding item 6.6.	300,000
2.17	Appropriation Increases for Downtown Activation Team/Graffiti (Seattle Department of Transportation)	This item increases appropriation by $942,889 in the Seattle Department of Transportation Payroll Expense Tax Maintenance Operations Budget Control Level (14500-BO-TR-17005), and increases appropriation by $1,981,085 in the Transportation Fund Maintenance Operations Budget Control Level (13000-BO-TR-17005) to pay for the costs of providing the Downtown Activation Team. This item is in coordination with items 1.10, 4.7, and 9.29.	2,923,974
2.18	Additional Termination Pay Expenses (Seattle Fire Department)	This item increases appropriation authority by $1,050,000 in the General Fund, Operations Budget Control Level (00100-BO-FD-F3000) to pay for increases in termination pay cash-outs that were higher than projected in the 2025 Adopted Budget. Greater than anticipated termination pay cash-outs were primarily due to more retirements than forecasted and higher cash-out amounts per retiree.	1,050,000

Item #	Title	Description	Amount ($)/FTE
2.19	Increased Utilities Costs (Seattle Fire Department)	This item increases appropriation authority by $350,000 in the General Fund, Operations Budget Control Level (00100-BO-FD-F3000) to pay for increases in utilities that were higher than projected in the 2025 Adopted Budget. Utilities costs have increased and the budget set during the previous budget cycle did not include inflation needed to cover actual costs.	350,000
2.20	Appropriate Retroactive and Current Year Budget for L2898 CBA (Seattle Fire Department)	This item increases appropriation by $4,731,312 in the Seattle Fire Department, in the General Fund Leadership and Administration Budget Control Level (00100-BO-FD-F1000). This funding will pay for retroactive and current year costs associated with a labor agreement between the City of Seattle and Local 2898 passed by Council in Ordinance 127288. Approximately $2.8 million of this appropriation is related to 2022 through 2024 retroactive payments and $1.9 million is related to bringing 2025 wages up to date. The ongoing costs associated with this agreement have been included in the 2026 Proposed Budget.	4,731,312
2.21	AI Initiative (Seattle Information Technology Department)	This item increases appropriation authority by $400,000 in Seattle Information Technology Department, in the Information Technology Fund Leadership and Administration Budget Control Level (50410-BO-IT-D0100). This fund would support 5-10 AI pilot projects that align with priorities set by the Mayor’s Office. The primary goal is to foster AI innovation that delivers measurable community and staff benefits while following the City's AI policy, responsible use guidelines, and security, privacy, and technical standards. This initiative will provide foundations to integrate artificial intelligence into City operations, helping ensure an approach that balances benefits and risks.	400,000

Item #	Title	Description	Amount ($)/FTE
2.22	B&O Tax Project (Seattle Information Technology Department)	This item increases appropriation authority by $350,000 in Seattle IT, in the Information Technology Fund Application Budget Control Level (50410-BO-IT-D0600). This one-time funding will be used for the upgrade and modification of the SLIM business licensing and taxation system in response to the proposed legislative changes to the B&O tax rates and tiers. An ongoing item has been included in the 2026 Proposed Budget.	350,000
2.23	ITD Vacancy Rate Adjustment (Seattle Information Technology Department)	This item increases appropriation authority by $1,155,000 in Seattle Information Technology Department in several Budget Control Levels, to partially offset the aggressive vacancy rate that ITD adopted for the 2025 budget. As economic uncertainty has occurred during 2025, ITD is experiencing a lower than normal staff turnover rate that has made achieving the increased vacancy target for 2025 challenging. This request adds spending authority allowing ITD to focus on achieving the planned vacancy rate for 2026.	1,155,000
2.24	Parks Summer Safety Strategy (Seattle Parks and Recreation)	This item increases appropriation authority one-time by $500,000 in Seattle Parks and Recreation Department (SPR), in the General Fund Parks and Facilities Maintenance and Repairs Budget Control Level (00100-BO-PR-10000). This request is necessary to fund efforts outlined in the City's Summer Parks Safety Strategy for 2025 such as installing gates and fences at high priority parks, locking and cleaning restrooms more regularly to prevent vandalism, adding barriers to deter reckless driving in parking lots, adding security, and increasing Park Ranger presence at popular summer park locations.	500,000

Item #	Title	Description	Amount ($)/FTE
2.25	Graffiti Abatement Contract (Seattle Parks and Recreation)	This item increases appropriation authority one-time by $350,000 in the Seattle Parks and Recreation Department (SPR), in the General Fund Parks and Facilities Maintenance and Repairs Budget Control Level (00100-BO-PR-10000). This request is necessary to fund the remaining six months of a one-year 2025 contract with a private organization for graffiti abatement services.	350,000
2.26	CCTV Camera Expansion - Stadium District (Seattle Police Department)	This item increases appropriation authority by $200,000 to the Seattle Police Department in the Technical Services Budget Control Level (14500-BO-SP-P8000) for the city's preparations for the 2026 FIFA World Cup games. This funding supports the implementation of closed-circuit television (CCTV) cameras near Lumen Field to increase situational awareness during the World Cup games. These technology systems will only be used in public places, such as sidewalks, streets, and parks to mitigate privacy concerns.	200,000
2.27	Funds for Sworn Hiring (Seattle Police Department)	This item increases appropriation authority by $13.0M in the Seattle Police Department in the Leadership & Administration Budget Control Level (00100-BO-SP-P1600) to fund increased sworn hiring and associated equipment costs in 2025. The department is currently funded for 1,041 FTE in 2025, but due to higher than anticipated hires and lower than anticipated separations in the first six months, SPD is projecting a significantly higher number of filled FTEs than are funded. This additional appropriation is needed to cover labor and non-labor (i.e. equipment, training) costs for new hires to ensure the department is able to fully support its growing sworn workforce.	13,000,000

Item #	Title	Description	Amount ($)/FTE
2.28	Seattle Public Library Security Camera System Upgrade (Seattle Public Library)	This item increases appropriation authority by $75,000 in the 2012 Library Levy Fund Library Administrative Services Budget Control Level (18100-BO-SPL). This request is necessary to restore Library security camera services that have gone offline. A number of these cameras are end of life and no longer compatible with current technology and the Library's approach in applying ad hoc repairs aimed toward keeping this system operational are no longer feasible. The one-time costs for this project are not currently budgeted and use of existing Library Fund Balance will be required in order to complete this project.	75,000
2.29	Shift Capital Budget to Operating (Seattle Public Library)	This item increases appropriation authority by $170,000 in the 2012 Library Levy Fund Levy Operating Fund Transfer Budget Control Level (18100-BO-SPL) and $850,000 in the 2019 Library Levy Fund Operating Fund Budget Control Level (18200-BO-SPL). This item in tandem with SPL-25Q404 reflects an increase of using levy funding for operational expenses. There is a corresponding capital appropriation in item 6.7.	1,020,000
2.30	Funding for Street Lighting (Office of Economic Development)	This item increases appropriation authority by $150,000 in the Office of Economic Development, in the General Fund Leadership and Administration Budget Control Level (00100-BO-ED-ADMIN). This item will support enhanced streetlighting projects in Lake City, Belltown, and Capitol Hill, intended to improve public safety. This item transfers funding from a Finance General reserve for increased streetlighting investments related to public safety needs. Please see item 1.8 for additional information.	150,000

Item #	Title	Description	Amount ($)/FTE
2.31	Water Fund Bond Defeasance (Seattle Public Utilities)	This item increases appropriation authority by $27,000,000 in Seattle Public Utilities, in the Water Fund (43000) in Leadership and Administration Budget Control Level (43000-BO-SU-N000B - General Expense). SPU issued bonds for the Water CIP and included debt optimization that would yield savings to the ratepayers. In order to implement that, SPU requires additional one-time appropriation authority to manage prior year debt.	27,000,000
2.32	Restore 10% Vacancy Reduction (Community Police Commission)	This item increases appropriation authority by $146,426 in the Community Police Commission (CPC), in the Office of the Community Police, General Fund Budget Control Level (00100-BO-CP-X1P00). In the 2025 Adopted Budget, the CPC assumed a 10% salary reduction to meet the General Fund revenue shortfall. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. It is necessary to fully-fund and fill this position to meet the mandates of the Accountability Ordinance.	146,426

Item #	Title	Description	Amount ($)/FTE
2.33	Authority to Complete OH Database Upgrade Project (Office of Housing)	This item increases appropriation authority by $789,513 in the Office of Housing, in the Office of Housing Fund Leadership & Administration Budget Control Level (16600-BO-HU-1000). This item provides additional appropriation authority to support the department's Database Upgrade Project. The Office of Housing Database Upgrade Project is expected to cost approximately $3.5 million at completion, an increase of approximately $1.4 million relative to what is currently budgeted for the project. Increased project costs are primarily driven by labor costs in the Information Technology Department necessary to support the project's scope and schedule. The Office of Housing and the Information Technology Department have identified and implemented cost reductions, but additional budget is still needed to complete the project. Please see items 3.12 and 4.9 for additional detail.	789,513
2.34	Funding for Parks Safety Lighting (Seattle Parks and Recreation)	This item increases one-time appropriation authority by $350,000 in the Seattle Parks and Recreation Department (SPR), in the General Fund Leadership and Administration Budget Control Level (00100-BO-PR-10000). This item will fund lighting and safety improvements at several park locations including Magnuson Park, Tashkent Park, Bell Street Park, and Freeway Park. This item is funded by reducing the Finance General reserve (Item 1.8) for increased lighting investments related to public safety needs.	350,000

Item #	Title	Description	Amount ($)/FTE
Section 3 – Appropriation Increases – Operating Budgets – Backed by Revenues			
3.1	Washington Student Achievement Council Grant 2025 (Department of Education and Early Learning)	This item increases appropriation authority by $1,706,816 to Budget Control Level (00100-BO-EE-IL200) to reflect a continuation of DEEL's grant from the Washington Student Achievement Council (WSAC). The WSAC grant supports the City of Seattle's Post Secondary Success Network, which provides coordinated wraparound support for Black, Latinx, and Indigenous students from high school through their second year of postsecondary education. The WSAC grant was first authorized in 2023 through Council Bill 120617, Ordinance 126875.	1,706,816
3.2	New External Leases (Department of Finance and Administrative Services)	This item increases revenue-backed appropriation authority by $410,630 in The Department of Finance and Administrative Services, in the Finance and Administrative Services Citywide Operational Services Budget Control Level (50300-BO-FA-0001). This item is necessary to cover new leases added by multiple departments in the first several months of 2025. FAS bills departments for these costs and receives revenue from departments to pay for the cost of the leases.	410,630

Item #	Title	Description	Amount ($)/FTE
3.3	Older Adult Services Grant Budget Increase (Human Services Department)	This item increases revenue-backed appropriation authority in the Human Services Department by $809,577 in the Human Services Fund Leadership & Administration Budget Control Level (16200-BO-HS-H5000) and $7,096,790 in the Human Services Fund Promoting Healthy Aging Budget Control Level (16200-BO-HS-H6000), and $3,697,519 in the Human Services Fund Supporting Affordability & Livability Budget Control Level (16200-BO-HS-H1000). This increased appropriation aligns the budget for various grants in the Aging & Disability Services division to the current award amounts.	11,603,886
3.4	HCA LEAD Grant Budget Increase (Human Services Department)	This item increases revenue-backed appropriation authority in the Human Services Department Human Services Fund Supporting Safe Communities Budget Summary Level (16200-PO-HS-H4000) by $1,908,442. This funding is from the WA State Health Care Authority and provides funding to support the Law Enforcement Assisted Diversion program through 2026.	1,908,442
3.5	Vehicle Cost Recovery Reimbursement (Seattle Fire Department)	This item increases appropriation authority by $19,739 in the Seattle Fire Department, in the General Fund, Operations Budget Control Level (00100-BO-FD-F3000). This funding includes reimbursed vehicle damages caused by other parties. This appropriation is equal to the amount reimbursed to the General Fund from insurance companies and will restore the 2025 SFD operating budget for the funds that were used to initially pay for these repairs. There is no local match requirement or positions associated with these funds and the period of reimbursement is from 1/1/2025 through 12/31/2025.	19,739

Item #	Title	Description	Amount ($)/FTE
3.6	Net New PC Replacement (Seattle Information Technology Department)	This item increases appropriation authority by $2,758,542 in the IT Operating Fund in the Frontline Services & Workplace BSL (50410-BO-IT-D0400). This request is necessary to provide expenditure authority for new computers purchased in 2025 on behalf of City Departments outside of Seattle IT's five-year device replacement cycle. This item is an annual expenditure budget true-up made by ITD as these PC replacements are unplanned.	2,758,542
3.7	Telecom Direct Bill (Seattle Information Technology Department)	This item increases appropriation authority by $2,218,007 in the IT Operating Fund in the Frontline Services & Workplace BSL (50410-BO-IT-D0400) to cover cellular costs in 2025. This item adds appropriation authority only. The costs associated with this request are billed out to City departments and revenue is collected from individual departments as costs are incurred throughout the year.	2,218,007
3.8	Moves, Adds, Changes (MAC) Direct Bill (Seattle Information Technology Department)	This item increases appropriation authority by $350,000 in Seattle IT in the Technology Infrastructure BSL (50410-BO-IT-D0300). This request is to increase expenditure authority for department requested cable-related projects on SMT floors 51 & 53 and at multiple Parks locations. This requests true-up budget authority on this work for revenues already collected.	350,000
3.9	SDOT IT Initiatives (Seattle Information Technology Department)	This item increases appropriation by $150,000 in Seattle IT in the Application BSL (50410-BO-IT-D0600) for in-process IT system upgrade and implementation projects requested by SDOT. These projects include Blue System Geofencing Pilot, Morse-Wachman Key Locker and Paid Parking Rates & Rules API.	150,000

Item #	Title	Description	Amount ($)/FTE
3.10	SPD Cloud Direct Bill (Seattle Information Technology Department)	This item increases appropriation authority by $250,000 in Seattle IT in the Technology Infrastructure BSL (50410-BO-IT-D0300) for cloud storage usage. ITD has identified the need for additional spending authority to pay for monthly cloud consumption costs resulting from the Data Analytics Platform (DAP).	250,000
3.11	SPD Tech Assisted Crime Prevention (Seattle Information Technology Department)	This item increases appropriation by $1,200,000 in Seattle IT in the Application BSL (50410-BO-IT-D0600) for an SPD requested IT project. This request funds the SPD Tech Assisted Pilot Program (TAPP), a project to leverage technology to improve crime detection and prevention capabilities, and the purchase of automated license plate readers for patrol vehicles.	1,200,000
3.12	Housing Data Management System (Seattle Information Technology Department)	This item increases the appropriation by $1,648,913 in Seattle IT in the Application BSL (50410-BO-IT-D600) for Office of Housing for the Housing Data Management System implementation. This project was requested by the Office of Housing. ITD has completed an assessment of the system needs and this request fully funds the anticipated project costs. Please see items 2.33 and 4.9 for additional detail.	1,648,913

Item #	Title	Description	Amount ($)/FTE
3.13	ATF Puget Sound Regional Gun Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $801 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the U.S. Department of Justice. This funding reimburses SPD for costs of detective overtime spent in connection with the Puget Sound Regional Gun Task Force. The Regional Gun Task Force is focused on increasing the ability of law enforcement to trace shell casings and firearms used in crimes and thus identify shooters and take them off the streets. There are no matching requirements or capital improvement projects associated with this item.	801
3.14	Drug Enforcement Administration Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $14,932 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the U.S. Department of Justice. This funding reimburses SPD for costs of detective overtime associated with the investigation of drug cases. The purpose of this work is to disrupt and interdict the flow of illegal drugs into the City. There are no matching requirements or capital improvement projects associated with this item.	14,932

Item #	Title	Description	Amount ($)/FTE
3.15	Organized Crime Drug Enforcement Task Forces (Seattle Police Department)	This item increases revenue-backed appropriation authority by $97,418 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the Drug Enforcement Agency. This funding reimburses SPD for costs spent in connection with Organized Crime Drug Enforcement Task Force. This task force works to mount a comprehensive attack and reduce the supply of illegal drugs in the United States and diminish the violence and other criminal activity associated with the drug trade. There are no matching requirements or capital improvement projects associated with this item.	97,418
3.16	Pacific Northwest Violent Offender Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $33,742 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the U.S. Marshals Service. This funding reimburses SPD for costs of overtime associated with apprehending violent federal and state fugitives. There are no matching requirements or capital improvement projects associated with this item.	33,742
3.17	Puget Sound Joint Terrorism Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $3,121 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the Federal Bureau of Investigation (FBI). This funding reimburses SPD for overtime associated with working with the FBI on international and domestic terrorism investigations. There are no matching requirements or capital improvement projects associated with this item.	3,121

Item #	Title	Description	Amount ($)/FTE
3.18	Safe Streets Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $94,915 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the Federal Bureau of Investigation (FBI). This funding reimburses SPD for overtime spent while working with the FBI to identify, disrupt, and dismantle existing and emerging violent criminal enterprises and gangs in King County, as well as other individuals and groups whose criminal activity negatively impacts the Puget Sound area. There are no matching requirements or capital improvement projects associated with this item.	94,915
3.19	Seattle Sound Regional Violent Crime Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $21,670 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the U.S. Department of Justice. This funding reimburses SPD for costs of overtime associated with pursuing violent gangs through sustained, proactive, coordinated investigations. There are no matching requirements or capital improvement projects associated with this item.	21,670
3.20	Homeland Security Investigations Task Force (Seattle Police Department)	This item increases revenue-backed appropriation authority by $48,598 in the Seattle Police Department, in the General Fund Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the Federal Bureau of Investigation (FBI). This funding reimburses SPD for costs of overtime associated with conducting investigations related to narcotics, money and other contraband at ports and borders. There are no matching requirements or capital improvement projects associated with this item.	48,598

Item #	Title	Description	Amount ($)/FTE
3.21	2025 FIFA Club World Cup Games Reimbursement from First & Goal Inc. (Seattle Police Department)	This item increases revenue-backed appropriation authority by $591,718 in the Seattle Police Department, in the Special Operations Budget Control Level (00100-BO-SP-P3400) from First & Goal Inc. This funding reimburses SPD for overtime costs in connection with six 2025 FIFA Club World Cup Games. A separate revenue-backed appropriation for $168,835 is included for reimbursement of SPD overtime costs from FWC2026 US, Inc. for a total increase of $760,553.	591,718
3.22	Secret Service Task Force Funds for Tech License Renewals (Seattle Police Department)	This item increases appropriation authority by $10,000 in the Seattle Police Department in the Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the U.S. Secret Service in relation to the Secret Service Task Force. This funding is used for technology license renewals for the SPD Detective assigned to this task force. There are no matching requirements or capital improvement projects associated with this item.	10,000

Item #	Title	Description	Amount ($)/FTE
3.23	Denied Firearms Transactions Program (Seattle Police Department)	This item increases appropriation authority by $4,700 in the Seattle Police Department in the Collaborative Policing Budget Control Level (00100-BO-SP-P4000) from the Washington Association of Sheriffs and Police Chiefs (WASPC). The Washington State Legislature, via SHB 1501, provides funding to local law enforcement agencies to conduct criminal investigations regarding persons who illegally attempted to purchase or transfer firearms within their jurisdiction. WASPC will reimburse agencies $300 per transaction investigated and an additional $200 for each investigation referred for charges. Funds are state pass-through funds, through the Washington Criminal Justice Training Commission, and are available on a first come, first serve basis. This item reflects an appropriation increase for revenue that has been received since the 2025 Mid-Year Supplemental submission.	4,700

Item #	Title	Description	Amount ($)/FTE
3.24	Commercial Sex Abuse of a Minor Court Assessments and Impound Fees (Seattle Police Department)	This item increases appropriation authority by $9,516 in the Seattle Police Department in the Criminal Investigations Budget Control Level (00100-BO-SP-P7000) from the King County Superior Court for sexual exploitation vehicle impound fees and additional civil assessment fees in cases involving commercial sex abuse of a minor. The RCW requires the assessed fees be used for enforcement and victim services (See RCW 9.68A.105). This funding will be used by the Police Department to run operations to recover exploited children (48%), fund a "John" School and provide victim services through the department's victim advocate (50%). 2% of the received funds are sent to the State of Washington. This item reflects an appropriation increase for revenue that has been received since our 2025 Mid-Year Supplemental submission.	9,516
3.25	Memorial Stadium SPU Sewer Replacement Update (Seattle Center)	This item increases revenue-backed appropriation authority by $3,000,000 to the Seattle Center in the Seattle Center Fund Civic Projects Budget Control Level (11410-BO-SC-68000) for the replacement of an aged brick sewer main under Memorial Stadium. There is a corresponding item (SPU-Q3-A07 "Drainage & Wastewater Fund Memorial Stadium Sewer Repl Appropriation Request") in Seattle Public Utilities; Seattle Center will bill SPU for the project costs. This appropriation is necessary due to an increase in construction cost and additional delay cost.	3,000,000

Item #	Title	Description	Amount ($)/FTE
3.26	Authority for PSE Amendment for Weatherization (Office of Housing)	This item increases revenue-backed appropriation authority in the Office of Housing by $350,000 in the Low-Income Housing Fund Homeownership and Sustainability Budget Control Level (16400-BO-HU-2000) and by $150,000 in the Office of Housing Fund Homeownership and Sustainability Budget Control Level (16600-BO-HU-2000). This item appropriates funding providing in an agreement with Puget Sound Energy to support electrification of space and water heating system for low-income residents. The period of performance for this funding is from January 1, 2025 through December 31, 2025. No local match is required, and the City will not incur new ongoing costs as a result of this funding.	500,000
Section 4 – Appropriation Transfers – Operating Budgets			
4.1	Transfer Regional Peacekeepers Budget to Safe Communities BSL (Human Services Department)	This item transfers appropriation authority in the Human Services Department in the amount of $522,000 from in the General Fund Promoting Public Health Budget Control Level (00100-BO-HS-H7000) to General Fund Supporting Safe Communities Budget Control Level (00100-BO-HS-H4000). This transfer provides budget to support the Regional Peacekeepers program and places the budget in the correct BSL.	0
4.2	OEO Paid Parental Leave Backfill 2025 (Finance General)	This item transfers appropriation authority in the amount of $43,130 from Finance General, General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00) to the Office of the Employee Ombud Budget Control Level (00100-BO-EM-V10MB). This request supports backfill labor costs associated with Paid Parental Leave use in 2025.	0

Item #	Title	Description	Amount ($)/FTE
4.3	Power System Automation Licensing and Maintenance (Seattle City Light)	This item transfers $3,659,536 of appropriation authority in Seattle City Light's Light Fund Leadership and Administration BSL (41000-BO-CL-ADMIN) and $201,512 in the Light Fund Utility Operations O&M BSL (41000-BO-CL-UTILOPS) to the Light Fund Power Supply O&M BSL (41000-BO-CL-PWRSUPPLY) to pay for power system automation licensing and maintenance support. The budget authority for these expenses was inadvertently added to the wrong BSL and this action corrects that error.	0
4.4	Transfer for Streetlight Maintenance (Seattle City Light)	This item transfers $250,000 of appropriation authority from Seattle City Light's Light Fund Leadership & Administration BSL (41000-BO-CL-ADMIN) to the Light Fund Utility Operations O&M BSL (41000-BO-CL-UTILOPS). Funds will be used to complete yellow tag maintenance on streetlights. Funding is being transferred due to savings from lowered insurance premiums.	0
4.5	Paid Parental Leave Backfill (Finance General)	This item transfers appropriation authority in the amount of $89,600 from Finance General, General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00) to the City Budget Office Budget Control Level (00100-BO-CB-CZ000). This request is necessary to pay the Paid Parental Leave (PPL) backfill costs for two CBO positions on parental leave in 2025.	0

Item #	Title	Description	Amount ($)/FTE
4.6	Transfer appropriation in JCF between BSLs (Department of Finance and Administrative Services)	This item transfers appropriation of $9,000,000 from Judgment and Claims Fund Claims Budget Control Level (00126-BO-FA-CJ000) and $10,000,000 from Judgment and Claims Fund Police Action Budget Control Level (00126-BO-FA-JR020) to Judgment and Claims Fund Litigation Budget Control Level (00126-BO-FA-JR000), resulting in a total appropriation transfer of $19,000,000, to cover extraordinary expenses associated with general litigation.	0
4.7	Appropriation Transfers for Downtown Activation Team/Graffiti (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $1,981,085 from the Seattle Department of Transportation, Transportation Fund Mobility Operations Budget Control Level (13000-BO-TR-17003) to the Levy to Move Seattle Fund Mobility Operations Budget Control Level (10398-BC-TR-17003). This item works in conjunction with other amendments in this supplemental budget request to fund the Downtown Activation Team in 2025. This item is in coordination with items 1.10, 2.17, and 9.29.	0

Item #	Title	Description	Amount ($)/FTE
4.8	Technical Adjustment (Office of Economic Development)	This item transfers $109,490 within the Office of Economic Development from the General Fund Leadership and Administration Budget Control Level (00100-BO-ED-ADMIN) to the General Fund Business Services Budget Control Level (00100-BO-ED-X1D00) and transfers $107,017 within the Office of Economic Development from the Payroll Expense Tax Business Services Budget Control Level (14500-BO-ED-X1D00) to the Payroll Expense Tax Leadership and Administration Budget Control Level (14500-BO-ED-ADMIN). These transfers are necessary to align appropriation authority with anticipated expenditures and correct errors in the 2025 Adopted Budget. These transfers do not have a substantive impact on the funding levels for specific programs.	0

Item #	Title	Description	Amount ($)/FTE
4.9	Transfer PET Authority to Complete OH Database Upgrade Project (Office of Housing)	This item transfers $584,400 within the Office of Housing from the Payroll Expense Tax Fund Multifamily Housing Budget Control Level (14500-BO-HU-3000) to the Payroll Expense Tax Fund Leadership & Administration Budget Control Level (14500-BO-HU-1000). This item provides additional appropriation authority to support the department's Database Upgrade Project. The Office of Housing Database Upgrade Project is expected to cost approximately $3.5 million at completion, an increase of approximately $1.4 million relative to what is currently budgeted for the project. Increased project costs are primarily driven by labor costs in the Information Technology Department necessary to support the project's scope and schedule. The Office of Housing and the Information Technology Department have identified and implemented cost reductions, but additional budget is still needed to complete the project. Please see items 2.33 and 3.12 for additional detail.	0
Section 5– Added Capital Projects			
	Add Capital Project to the 2025-2030 Adopted CIP	This item adds the 1st Ave S Bridge over Argo Railyard (MC-TR-C159), 4th Ave S Bridge over Argo Railyard (MC-TR-C160), NE 45th St Viaduct Central Span (MC-TR-C161), Partnership with WSDOT on Regional Projects (MC-TR-C158), Shoreline 145th Improvements (MC-TR-C157), and W Dravus St Bridge over Railyard (MC-TR-C162) CIP Projects to the 2025-2030 Capital Improvement Program.	

Item #	Title	Description	Amount ($)/FTE
Section 6– Appropriation Decrease – Capital Budgets			
6.1	Bond Appropriation Alignment (Department of Finance and Administrative Services)	This item amends the Fire Station 31 Replacement (MC-FA-FS31), Drive Clean Seattle Fleet Electric Vehicle Infrastructure (MC-FA-DRVCLNFLT), Electrical Infrastructure Upgrades (MC-FA-ELECTINFRA) and Waterfront Operations and Tribal Interpretive Center (MC-FA-OWMAINT) CIP Projects in the Finance and Administrative Services Department. This item decreases appropriation authority by $9,660,830 within the Department of Finance and Administration Services, from 2025 in the Public Safety Facilities Fire Budget Summary Level (37300-BC-FA-PSFACFIRE) to 2026 in the Public Safety Facilities Fire Budget Summary Level (37400-BC-FA-PSFACFIRE). This item also decreases appropriation authority by $6,726,000 within the Department of Finance and Administration Services, from 2025 in the General Government Facilities Budget Summary Level (37300-BC-FA-GOVTFAC) to 2026 in the General Government Facilities Budget Summary Level (37300-BC-FA-GOVTFAC). These adjustments are necessary to align the budget with the spend plans and the actual issuance of the bonds. The 2026 Proposed Budget and 2026-2031 Proposed CIP will appropriate the unissued bonds in future years.	(16,386,830)

Item #	Title	Description	Amount ($)/FTE
6.2	Adjust Debt Service Budget to Align With Bond Issuance (Department of Finance and Administrative Services)	This item amends the Fire Station Improvement Debt Service (MC-FA-FSDEBTSV) Project in the Finance and Administrative Services Department. This item decreases appropriation authority by $811,606 within the Department of Finance and Administration Services in the Public Safety Facilities Fire Budget Summary Level (30010-BC-FA-NBHCFIRE). This item also amends the Waterfront Op Tribe Debt Service (MC-FA-OWMAINTDS) Project in the Finance and Administrative Services Department. This item decreases appropriation authority by $228,521 within the Department of Finance and Administration Services in the General Government Facilities Budget Summary Level (30010-BC-FA-GOVTFAC). These adjustments are necessary to align the budget with the spend plans and the actual issuance of the bonds. The 2026 Proposed Budget and 2026-2031 Proposed CIP will adjust the debt service in future years.	(1,040,127)
6.3	Abandon Culture Connector CIP Remaining Budget (Seattle Department of Transportation)	This item decreases appropriation authority by $3,275,477 in the Seattle Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This will remove all the carryforward budgets from 2024 in the Culture Connector CIP (MC-TR-C040).	(3,275,477)

Item #	Title	Description	Amount ($)/FTE
6.4	CIP Budget Abandonments (Seattle Department of Transportation)	This item decreases appropriation authority by $856,513 in the Seattle Department of Transportation, in the following five Budget Control Levels: $66,118 in Move Seattle Levy Fund Major Maintenance/Replacement Budget Control Level (10398-BC-TR-19001), $230,247 in Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001), $4,950 in Move Seattle Levy Fund Mobility-Capital Budget Control Level (10398-BC-TR-19003), $531,191 in Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003), and $28,957 in REET II Capital Fund Mobility-Capital Budget Control Level (30020-BC-TR-19003). The budget abandonments will remove the remaining budgets for the four closeout CIPs, including: Bridge Rehabilitation and Replacement (MC-TR-C045), SPU Drainage Partnership - South Park (MC-TR-C054), NE 43rd Street Improvements (MC-TR-C074), and Graham Street Station (MC-TR-C082). This item also reduces the surplus budgets for three other CIPs.	(856,513)
6.5	Abandon Seattle Transit Measure Capital Appropriation (Seattle Department of Transportation)	This item decreases appropriation authority by $3,032,000 in the Seattle Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (19900-BC-TR-19003). This request is necessary to offset increasing appropriation authority by the same amount in the operating budget to help support increased transit service costs (a transfer). Please see item 2.15.	(3,032,000)

Item #	Title	Description	Amount ($)/FTE
6.6	Transfer Capital Budget for RAISE Grant Match (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $300,000 from the Seattle Department of Transportation Mobility-Capital Budget Control Level (10399-BC-TR-19003) to the Mobility Operations Budget Control Level (13000-BO-TR-17003). This transfer is needed to provide the match for the federal grant, Rebuilding American Infrastructure with Sustainability and Equity (RAISE), to plan for low emission neighborhoods. The funding is coming from a capital project for low pollution neighborhoods. The RAISE grant funds the planning that will determine three neighborhoods that will be, in turn, funded by the capital project. The transfer will not result in lower service levels provided by the capital project. Please see the corresponding item 2.16.	(300,000)
6.7	Technical Adjustment for 2025 Mid-Year Reduction (Seattle Public Library)	This item decreases appropriation authority by $170,000 in 2012 Library Levy Fund for Seattle Public Library in the Capital Improvements Budget Control Level (18100-BC-SPL) and by $850,000 in 2019 Library Levy Fund in the Capital Improvements Budget Control Level (18200-BC-SPL). This item in tandem with SPL-25Q403 reduces the use of unused old encumbrances and unneeded contingency levy resources for capital projects. There is a corresponding change in item 2.29 to reflect the use of additional levy funding for operational expenses.	(1,020,000)

Item #	Title	Description	Amount ($)/FTE
6.8	Northwest Native Canoe Center Abandonment (Seattle Parks and Recreation)	This item abandons revenue-backed appropriation authority by $271,700 in the Seattle Parks and Recreation Department (SPR), in the Park and Recreation Fund 2008 Parks Levy Budget Control Level (10200-BC-PR-10000) for the Northwest Native Canoe Center project (MC-PR-15010). SPR and the United Indians of All Tribes Foundation (UIATF) recently amended a Letter of Agreement formalizing the amount of funding which UIATF will reimburse SPR for monies spent on the construction of the Canoe Carving House, reducing the original $1,960,000 amount down to $1,688,300.	(271,700)
6.9	Smith Cove King County Planning Grant Abandonment (Seattle Parks and Recreation)	This item abandons grant-backed appropriation authority by $150,000 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000) for the Major Maintenance and Asset Management project (MC-PR-41001). This abandonment of King County grant funding for Smith Cove Development is necessary because the grant is expired and the appropriation is no longer needed.	(150,000)
6.10	Pathways Park Appropriation Abandonment (Seattle Parks and Recreation)	This item abandons appropriation authority by $724,544 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000) for the Pathways Park Renovation project (MC-PR-41073). The project is complete, and the appropriation is no longer needed.	(724,544)

Item #	Title	Description	Amount ($)/FTE
6.11	Beach Restoration Appropriation Abandonment (Seattle Parks and Recreation)	This item abandons appropriation authority by $373,981 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000) for the Beach Restoration Program project (MC-PR-41006). The funding was supporting the Be'er Sheva Park Improvements project which is complete, and the appropriation is no longer needed.	(373,981)
6.12	Municipal Energy Grant Abandonment (Seattle Parks and Recreation)	This item abandons grant-backed appropriation authority by $17,569 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000) for the Municipal Energy Efficiency Program - Parks project (MC-PR-41030). The work supported by this State of Washington grant is complete and the funding is no longer needed.	(17,569)
6.13	Technical Debt Service Adjustment (Seattle Parks and Recreation)	This item decreases appropriation authority by $8,029 in the Seattle Parks and Recreation Department (SPR), in the Park and Recreation Fund Debt and Special Funding Budget Control Level (10200-BC-PR-30000) and by $310 in SPR REET II Capital Fund Debt and Special Funding Budget Control Level (30020-BC-PR-30000) for the Aquarium - Pier 59 Piling Replacement and Aquarium Redevelopment Debt Service project (MC-PR-31002). It also decreases appropriation authority by $1,566 in SPR REET I Capital Fund Debt and Special Funding Budget Control Level (30010-BC-PR-30000) for the Hubbard Homestead Park (Northgate) Acquisition Debt Service project (MC-PR-31003). This technical item aligns budget for debt service with the projected actual debt service amounts in 2025	(9,905)

Item #	Title	Description	Amount ($)/FTE
6.14	Delridge Way SW - RapidRide H Line Budget Abandonment (Seattle Department of Transportation)	This item decreases appropriation authority by $3,441,861 in the Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This item, combined with item 7.18, is necessary to zero out the budget and finalize closeout for the completed Delridge Multimodal Improvement Master Project (MC-TR-C042).	(3,441,861)
6.15	Reduce Carkeek Bridge Replacement Appropriation (Seattle Parks and Recreation)	This item decreases appropriation authority by $3,100,000 in Seattle Parks and Recreation Department (SPR), in the Real Estate Excise Tax I Fund Fix It First Budget Control Level (30010-BC-PR-40000) for the Carkeek Park Bridge Replacement Project (MC-PR-41075). This item is necessary to transfer budget authority to address urgent, contractually obligated improvements at Leschi Moorage. Following this transfer there remains in SPR's budget approximately $1,000,000 for planning and design for the Carkeek Park Bridge Replacement Project. SPR intends to prioritize the Carkeek Park Bridge Replacement project for inclusion in the spending plan for Cycle 3 of the Metropolitan Park District. Please see item 7.19 for the project appropriation from this transfer.	(3,100,000)

Item #	Title	Description	Amount ($)/FTE
Section 7 – Appropriation Increase – Capital Budgets			
7.1	Fund Swap in MC-FA-FS31 (Department of Finance and Administrative Services)	This item increases appropriation authority by $591,150 within the Department of Finance and Administration Services in the Public Safety Facilities Fire Budget Summary Level (36200-BC-FA-PSFACFIRE). This item increases appropriation authority by $1,003,999 within the Department of Finance and Administration Services in the Public Safety Facilities Fire Budget Summary Level (36300-BC-FA-PSFACFIRE). The 2026 bond appropriation (37400-BC-FA-PSFACFIRE) will be reduced by $1,595,150 accordingly. The purpose of this fund swap is to spend down older (2015 and 2016) bonds rather than issuing new (2026) bonds.	1,595,150
7.2	Highland Park Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $470,000 in the Department of Transportation, in the Move Seattle Levy Fund Mobility-Capital Budget Control Level (10398-BC-TR-19003). This item is needed to fully fund the Highland Park Roundabout project as the project experienced unanticipated cost increases during construction. The funding is needed in 2025 as the project is in close-out.	470,000
7.3	Appropriate ATEC Funds to New Traffic Signal APS Program (Seattle Department of Transportation)	This item increases appropriation authority by $93,842 in the Seattle Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This increase is necessary to fund actual expenditures for installing Accessible Pedestrian Signals at signalized intersections in New Traffic Signal (MC-TR-C020) CIP. This item is funded through Automated Traffic Enforcement Camera revenue restricted to improving equitable access and mobility for persons with disabilities.	93,842

Item #	Title	Description	Amount ($)/FTE
7.4	Create New CIP for 1st Ave S Bridge over Argo Railyard (Seattle Department of Transportation)	This item creates the 1st Ave S Bridge over Argo Railyard CIP (MC-TR-C159) and transfers budget authority in the amount of $315,000in the Seattle Department of Transportation, from the Seattle Transportation Levy Fund Mobility Operations Budget Control Level (10399-BO-TR-17003) to the Seattle Transportation Levy Fund Major Maintenance/Replacement Budget Control Level (10399-BC-TR-19001). The new CIP will initially focus on developing a planning study report for the 1st Ave S Bridge over Argo Railyard, and will evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This transfer is from Bridge Planning (MO-TR-G106). An anticipated total of $3,500,000 known resource need is spread over three years: $315,000 in appropriations in 2025, with $2,167,500 in 2026 and $1,017,500 in 2027 planning assumptions. Please see item 1.12 for the budget made available for this change.	315,000

Item #	Title	Description	Amount ($)/FTE
7.5	Create New CIP for NE 45th St Viaduct Central Span (Seattle Department of Transportation)	This item creates the NE 45th St Viaduct Central Span CIP (MC-TR-C161) and transfers budget authority in the amount of $324,500 in the Seattle Department of Transportation, from the Seattle Transportation Levy Fund Mobility Operations Budget Control Level (10399-BO-TR-17003) to the Seattle Transportation Levy Fund Major Maintenance/Replacement Budget Control Level (10399-BC-TR-19001). The new CIP will initially focus on developing a planning study report for the NE 45th St Viaduct Central Span, and will evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This transfer is from Bridge Planning (MO-TR-G106). An anticipated total of $3,500,000 known resource need is spread over three years: appropriations of $324,500 in 2025, with $2,190,500 in 2026 and $985,000 in 2027 planning assumptions. Please see item 1.12 for the budget made available for this change.	324,500

Item #	Title	Description	Amount ($)/FTE
7.6	Create New CIP for W Dravus St Bridge over Railyard (Seattle Department of Transportation)	This item creates the W Dravus St Bridge over Railyard CIP (MC-TR-C162) and increases budget authority in the amount of $259,500 in the Seattle Department of Transportation, Seattle Transportation Levy Fund Major Maintenance/Replacement Budget Control Level (10399-BC-TR-19001). The new CIP will initially focus on developing a planning study report for the W Dravus St over Railyard, and will evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. An anticipated total of $4,000,000 in known resource need is spread over three years: appropriations of $259,500 in 2025, with $3,266,000 in 2026 and $474,500 in 2027 planning assumptions. Please see item 1.12 for the budget made available for this change.	259,500
7.7	Magnolia Bridge - Bridge Planning Transfer (Seattle Department of Transportation)	This item increases appropriations in the amount of $76,000 in the Seattle Transportation Levy Major Projects Budget Control Level (10399-BC-TR-19002). This item facilitates the transfer of budget from Bridge Planning (MO-TR-G106) to the Magnolia Bridge Replacement Project (MC-TR-C083). This funding will support an update to cost estimates from an existing planning study report for the Magnolia Bridge. An anticipated total of $500,000 in known resource need is spread over two years: appropriations of $76,000 in 2025, with $474,000 in 2026 planning assumptions. Please see item 1.12 for the budget made available for this change.	76,000

Item #	Title	Description	Amount ($)/FTE
7.8	Water Fund Transmission pipeline improvement project Phase-2 anticipating early finish (Seattle Public Utilities)	This item increases appropriation authority by $16,000,000 in Seattle Public Utilities, in the Water Fund (43000) in Transmission Budget Control Level (43000-BC-SU-C120B - Transmission). SPU Water Pipeline Improvement Project Phase-2 is in construction and ahead of schedule, requiring SPU to request additional one-time appropriation authority.	16,000,000
7.9	Water Fund Habitat Conservation Program -- Property acquisition (Seattle Public Utilities)	This item increases appropriation authority by $2,300,000 in Seattle Public Utilities, in the Water Fund (43000) in Habitat Conservation Program Budget Control Level (43000-BC-SU-C160B - Habitat Conservation Program). SPU completed Helen Sherry land acquisition in 2025, and the entire acquisition was funded by grants. SPU has obtained Council acceptance for WA Recreation and Conservation Office; therefore, SPU requires a one-time appropriation authority for the purchase.	2,300,000
7.10	Water Fund Heavy Equipment purchase appropriation request (Seattle Public Utilities)	This item increases appropriation authority by $4,300,000 in Seattle Public Utilities, in the Water Fund Shared Costs Projects Budget Control Level (43000-BC-SU-C410B). This appropriation is necessary and is due to the timing of Water equipment order backlogs that our vendors are finally able to deliver on.	4,300,000
7.11	Drainage & Wastewater Fund Heavy Equipment purchase appropriation request (Seattle Public Utilities)	This item increases appropriation authority by $5,600,000 in Seattle Public Utilities, in the Drainage and Wastewater Fund Shared Costs Projects Budget Control Level (44010-BC-SU-C410B). This appropriation is necessary and is due to the timing of Drainage and Wastewater equipment order backlogs that our vendors are finally able to deliver on.	5,600,000

Item #	Title	Description	Amount ($)/FTE
7.12	Drainage & Wastewater Fund Sediments Program Appropriation Request (Seattle Public Utilities)	This item increases appropriation authority by $7,200,000 in Seattle Public Utilities, in the Drainage and Wastewater Fund Budget Control Level (44010-BC-SU-C350B). This appropriation is necessary and is due to an increase in spending rates & new negotiated project cost shares.	7,200,000
7.13	Drainage & Wastewater Fund Memorial Stadium Sewer Repl Appropriation Request (Seattle Public Utilities)	This item increases appropriation authority by $3,000,000 in Seattle Public Utilities, in the Drainage and Wastewater Fund Budget Control Level (44010-BC-SU-C410B). This appropriation is necessary and is due to an increase in construction cost and additional delay cost.	3,000,000
7.14	Add Neighborhood Parks & Playgrounds 2008 Parks Levy Appropriation (Seattle Parks and Recreation)	This item increases appropriation authority by $200,000 in the Seattle Parks and Recreation Department, in the 2008 Parks Levy Fund 2008 Parks Levy Budget Control Level (33860-BC-PR-10000). This funding will go into the Neighborhood Parks & Playgrounds - 2008 Parks Levy project (MC-PR-16001) and will be used primarily to close out the Victor Steinbrueck Park project as construction is complete. This appropriation is supported by 2008 Parks Levy Fund balance.	200,000

Item #	Title	Description	Amount ($)/FTE
7.15	Add Park Ranger Headquarter Appropriation (Seattle Parks and Recreation)	This item increases appropriation authority by $1,000,000 in the Seattle Parks and Recreation Department (SPR), in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000). This funding will go into the Major Maintenance and Asset Management Project (MC-PR-41001) and will be used to support one-time renovations allowing for the Park Ranger headquarters to be housed at SPR's 100 Dexter Avenue North building. The Park Ranger team is currently located at an overcapacity maintenance facility on Marginal Way in West Seattle. The relocation to a central location will allow for more efficient deployment to both downtown and citywide parks. This appropriation is supported by one time Park and Recreation Fund balance to support minor renovations and improvements.	1,000,000

Item #	Title	Description	Amount ($)/FTE
7.16	CCMS Project Addition (Seattle Information Technology Department)	This item increases appropriation authority amount of $1,266,000 in the Capital Improvement Projects BCL (50410-BC-IT-C0700). This appropriation increase will support the Law Department's Criminal Case Management System (CCMS) information technology project. Replacing the current, over 25-year-old, CCMS with this new case management system is an essential component in the City's public safety objectives. The new CCMS will track all aspects of prosecution including police reports, charging files, victims, witnesses, defendants, court dates, and dispositions. The system also relies upon significant data exchanges with Seattle Police Department and Seattle Municipal Court. The project has encountered delays leading to this item to fund additional vendor costs, as well as City staff time working on the project. This increase will bring the total project budget to $7.5 million.	1,416,000
7.17	Appropriate REET savings from 2003 Fund 34440 transfer to FS31 Interim Station (Department of Finance and Administrative Services)	This item increases appropriation authority by $141,054 within the Department of Finance and Administration Services in the General Govt Facilities Budget Summary Level (30010-BC-FA-GOVTFAC) via a budget transfer from the Public Safety Facilities Fire Budget Summary Level (30010-BC-FA-PSFACFIRE) to re-appropriate REET savings in the Fire Station 31 Interim Station (MC-FA-FS31IMP) to the Animal Shelter (MC-FA-SASFAC). The related budget action is noted in Item 9.2.	141,054

Item #	Title	Description	Amount ($)/FTE
7.18	Delridge Way SW - RapidRide H Line Budget Cleanup (Seattle Department of Transportation)	This item increases appropriation authority by $3 in the Move Seattle Levy Fund Mobility-Capital Budget Control Level (10398-BC-TR-19003) and by $101,250 in the Transportation Benefit District Fund Mobility-Capital Budget Control Level (19900-BC-TR-19003). This change completes budget clean-up in preparation for project closeout procedures for the Delridge Way SW - RapidRide H Line project (MC-TR-C042).	101,253
7.19	Add Leschi Moorage Appropriation (Seattle Parks and Recreation)	This item increases appropriation authority by $4,800,000 in Seattle Parks and Recreation Department (SPR), in the Real Estate Excise Tax (REET) I Fund Fix It First Budget Control Level (30010-BC-PR-40000) and by $200,000 in SPR, in the REET II Fund Fix It First Budget Control Level (30020-BC-PR-40000) for the Boat Moorage Restoration Project (MC-PR-41021). This item is necessary to support contractually obligated improvements at Leschi Moorage. The project will install a large floating breakwater with a boat sewage pump out facility, which will provide transient boat moorage and public access. There is currently no public transient moorage or boat sewage pump out on this part of Lake Washington, and the existing dock is not accessible to all ages and abilities. Funding is available from one-time fund balances in REET I and REET II as well as a one-time transfer of REET I resources from the Carkeek Park Bridge Replacement Project. Please see item 6.15 for details.	5,000,000

Item #	Title	Description	Amount ($)/FTE
Section 8 – Appropriation Increase – Capital Budgets – Revenue Backed			
8.1	Increase Appropriation for Reimbursable Authority in FAS Project Delivery Services Projects (Department of Finance and Administrative Services)	This item increases reimbursable appropriation authority of $3,200,000 within the Department of Finance and Administration Services, FAS Project Delivery Services Budget Summary Level (50300-BC-FA-FASPDS). This item will provide reimbursable authority appropriation that aligns with the current spend plan in MC-FA-CTYPDS Request for Client Facilities Services (RPS). This item is revenue-backed with customer departments paying the costs.	3,200,000
8.2	Revenue-Backed Overhead & Underground Customer Capacity Additions (Seattle City Light)	This item increases revenue-backed appropriation authority by $1,350,000 in Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). Of this amount, $675,000 is being directed to the Overhead Customer Driven Capacity Additions CIP (MC-CL-YR8355) and $675,000 is being directed to the Underground Customer Driven Capacity Additions CIP (MC-CL-YR8360). This appropriation increase is needed due to anticipated customer reimbursements from customer-requested overhead and underground capacity additions.	1,350,000
8.3	Revenue-Backed Medium Overhead and Underground Services (Seattle City Light)	This item increases revenue-backed appropriation authority by $2.4 million in Seattle City Light's Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). This appropriation increase is occurring in the Medium Overhead and Underground Services CIP (MC-CL-ZS8366). Increased customer reimbursements will pay for medium-sized customer requested services which continue to increase as electrification efforts continue to rise.	2,400,000

Item #	Title	Description	Amount ($)/FTE
8.4	Revenue-Backed Sound Transit Lynwood Link (Seattle City Light)	This revenue-backed item increases appropriation authority by $2.5 million in Seattle City Light's Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). This appropriation increase in the Sound Transit Lynnwood – City Light CIP (MC-CL-ZT8471) is entirely reimbursable from Sound Transit. Funding is needed to cover the costs for power lines to be lowered above Interstate 5 in North Seattle and Shoreline. During the construction of Lynnwood Link, the lines were raised and now they need to be lowered back to standard heights for safe maintenance and operation.	2,500,000

Item #	Title	Description	Amount ($)/FTE
8.5	Cedar Falls Substation & Bank 6 Replacement (Seattle City Light)	This item increases revenue-backed appropriation authority by $7.4 million in Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X). This appropriation increase in the Cedar Falls Substation & Bank 6 Replacement CIP (MC-CL-XC6573) is for work that is entirely reimbursable from Seattle Public Utilities (SPU). Additional budget authority is needed to cover costs incurred while a Memorandum of Agreement (MOA) between SPU and City Light is under negotiation. Upon completion of the MOA, City Light will issue SPU an invoice for all costs incurred and SCL will be reimbursed.	7,400,000
8.6	15th Ave NW and Leary Way Bridge - SCL Reimbursable (Seattle Department of Transportation)	This item increases appropriation authority by $425,562 in Seattle Department of Transportation in the Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001). This request is necessary for SDOT to appropriate funding from Seattle City Light to the Bridge Seismic - Phase III CIP (MC-TR-C008) for streetlighting work on the 15th Ave NW and Leary Way Bridge project.	425,562

Item #	Title	Description	Amount ($)/FTE
8.7	Heavy Haul - Port of Seattle Partnership (Seattle Department of Transportation)	This item increases revenue-backed appropriation authority by $75,000 in the Seattle Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). It is needed to add appropriation authority to the Heavy Haul Network Program (MC-TR-C141) to complete a pavement analysis of the Heavy Haul Network as agreed upon in a Memorandum of Understanding (MOU) with the Port of Seattle. The agreement period of performance is from October 30, 2015 to December 31, 2025. The agreement requires that the City of Seattle and Port of Seattle pay equal shares of this study. The 50 percent match will be provided from the 2024 Transportation Levy and is appropriated. No other ongoing impacts are expected.	75,000
8.8	ADA Program - SPU Reimbursable Utility Work (Seattle Department of Transportation)	This item increases appropriation authority by $110,086 in the Seattle Department of Transportation, in the Transportation Fund Mobility Capital Budget Control Level (13000-BC-TR-19003). This request is necessary to fund drainage and other utility work completed as part of an ADA transition plan curb ramp project.	110,086
8.9	East Marginal Way Heavy Haul Appropriation Increase for Hanford Signal (Seattle Department of Transportation)	This item increases appropriation authority by $67,000 in Department of Transportation, in the Transportation Fund Capital Mobility Budget Control Level (13000-BC-TR-19003). This item is necessary to fund signal improvements at East Marginal Way S and S Hanford Street that are being constructed as part of the East Marginal Way Heavy Haul North Segment project, which is in active construction with substantial completion anticipated for first quarter of 2026.	67,000

Item #	Title	Description	Amount ($)/FTE
8.10	Neighborhood Greenways Reimbursable Appropriation Increase for Maple Leaf Project (Seattle Department of Transportation)	This item increases appropriation authority by $50,000 in the Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This item is recognizing Seattle Parks and Recreation's contribution to the Maple Leaf Neighborhood Greenway project which is complete.	50,000
8.11	Denny Way Preservation AAC SCL Reimbursable Appropriation (Seattle Department of Transportation)	This item increases appropriation authority by $36,411 in the Department of Transportation, in the Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001). This item is needed to fund the design and construction of street lighting infrastructure as part of the Denny Way Preservation paving project. This item is needed in 2025 as the project is in construction with substantial completion expected in September.	36,411
8.12	Denny Way ITS SCL Reimbursables Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $1,001,207 in the Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This item is needed to fund the design and construction of street lighting infrastructure as part of the Denny Way Intelligent Transportation Systems (ITS) project. This item is needed in 2025 as the project is in close-out.	1,001,207
8.13	8th and Denny Signal Improvements SCL Reimbursables Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $102,617 in the Department of Transportation, in the Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This item is needed to fund the installation of underground street lighting conduits and handholds as part of the 8th and Denny Way signal improvements project. This work is expected to be performed in 2025.	102,617

Item #	Title	Description	Amount ($)/FTE
8.14	35th Ave NE SPU Reimbursables Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $63,939 in the Department of Transportation, in the Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001). This item is needed to fund the 5-year establishment of 20 trees planted by the Seattle Public Utilities Department from 2025 through 2030.	63,939
8.15	24th Ave NE & NE 125th St SPU Reimbursables Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $16,024 in the Department of Transportation, in the Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001). This item is needed to fund the planting and maintenance of four trees in, accordance with One Seattle Tree Plan executive order, due to the removal of one mature tree and one newly planted tree at the 24th Ave NE and NE 125th Street by the Seattle Public Utilities Department.	16,024
8.16	Thomas Street Redefined City Light Appropriation Increase (Seattle Department of Transportation)	This item increases appropriation authority by $38,000 in the Seattle Department of Transportation, in the Transportation Fund Mobility Capital Budget Control Level (13000-BC-TR-19003). This request is necessary to fund a cost increase related to the Broad Street substation street improvements work performed as part of the Thomas Street Redesigned Phase 1 project. The costs increase is due to a schedule delay of City Light's Puget Sound Area and Northern Intertie (PSANI) Broad Substation Series Inductor Installation project. This budget is needed in 2025 as the Thomas Street project is in close-out.	38,000

Item #	Title	Description	Amount ($)/FTE
8.17	ADA Insurance Proceeds Appropriation (Seattle Parks and Recreation)	This item increases revenue-backed appropriation authority by $11,115 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000). This request is necessary to accept insurance proceeds for a settlement related to frozen pipes at Montlake Community Center and Laurelhurst Community Center into the ADA Compliance Project - Parks (MC-PR-41031) to support minor ADA improvements. Additional future insurance proceeds are not expected for these projects.	11,115
8.18	Lake City Community Center Insurance Proceeds Appropriation (Seattle Parks and Recreation)	This item increases revenue-backed appropriation authority by $434,136 in the Seattle Parks and Recreation Department, in the Park and Recreation Fund Fix It First Budget Control Level (10200-BC-PR-40000). This request is necessary to accept arson insurance proceeds from a settlement for the Lake City Community Center Redevelopment project (MC-PR-41040) to support construction for the new Lake City Community Center. Additional future insurance proceeds are not expected for this project.	434,136

Item #	Title	Description	Amount ($)/FTE
8.19	Stan Sayres RCO Contract Amendment (Seattle Parks and Recreation)	This item increases grant-backed appropriation authority by $780,000 in the Seattle Park and Recreation Department, in the Park and Recreation Fund Fix it First Budget Control Level (10200-BC-PR-40000). This is an amendment to a previously accepted Washington State Boating Facilities Program Grant, and supports the Major Maintenance and Asset Management Master project (MC-PR-41001) to be used towards the Stan Sayres Boat Ramp Renovation project due to cost escalation related to permits from the Army Corp of Engineers. More specifically, this grant will be used to redevelop the Stan Sayres boat launch, one of only two public boat launches on Lake Washington. The project will create four launch lanes and add boarding floats to two piers to create queuing space and make entering and exiting boats easier and will also add grated gangways to connect the piers to the boarding floats, making it safer and easier to access. The grant expiration date will be determined once a new contract is signed.	780,000
Section 9 – Appropriation Transfers – Capital Budgets			
9.1	FAS on Behalf of OSE: OSE Municipal Energy Efficiency Program for SPR Decarbonization Efforts (Department of Finance and Administrative Services)	This item transfers appropriation authority by $25,000 to Seattle Parks and Recreation in the Payroll Expense Tax Fix It First Budget Control Level (14500-BC-PR-40000) from the Finance and Administrative Services FAS Payroll Expense Tax Oversight External Projects Budget Control Level (14500-BC-FA-EXTPROJ). This transfer is necessary to support the Municipal Energy Efficiency Program - Parks (MC-PR-41030) and will be used towards fans and decarbonization at Rainier Beach Pool.	0

Item #	Title	Description	Amount ($)/FTE
9.2	Transfer Remaining Cash in 2003 Fund 34440 to FS31 Temp Station (Department of Finance and Administrative Services)	This item increases appropriation authority by $141,054 within the Department of Finance and Administration Services in the Public Safety Facilities Fire Budget Summary Level (34440-BC-FA-PSFACFIRE) to spend down the remaining cash in the fund and facilitate fund closure. The appropriation will be applied to de-commissioning the Fire Station 31 Interim Station (MC-FA-FS31IMP). The increase in appropriation will be offset by a transfer of the equivalent amount of REET appropriation from the Public Safety Facilities Fire Budget Summary Level (30010-BC-FA-PSFACFIRE) to the Animal Shelter in the General Govt Facilities Budget Summary Level (30010-BC-FA-GOVTFAC). This transfer is noted in Item 7.17.	0
9.3	Streetlighting Transfers (Seattle City Light)	This budget-neutral item reallocates $2.79 million of Light Fund appropriation authority within Seattle City Light's Customer Focused - CIP BSL (41000-SCL-BC-CL-Z). The Streetlights: Arterial, Residential and Floodlights CIP (MC-CL-ZL8378) has been delayed due to staffing shortages; therefore, this action transfers $2.79 million from this project to the following projects: $1 million to the Transportation Streetlights CIP (MC-CL-ZL8377) for the Madison Bus Rapid Transit and Denny Way Intelligent Transportation Systems projects; $990,000 to the Seattle Waterfront Streetlight Installation CIP (MC-CL-ZL8481) project for charges, work orders, and final project tasks; and $800,000 to the Streetlight LED Conversion Program (MC-CL-ZL8441) for analysis related to replacing cobra head street lights.	0

Item #	Title	Description	Amount ($)/FTE
9.4	Meter Additions (Seattle City Light)	This item transfers appropriation authority in the amounts of $2 million from Seattle City Light's Light Fund Conservation & Environmental - CIP BSL (41000-BC-CL-W) and $1 million from the Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y) to the Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). This funding is needed to pay for costs in the Meter Additions CIP (MC-CL-ZS8054) for the AMI 2.0 program. This funding is necessary to maintain the project schedule and pay for necessary overtime costs due to vacant positions. Funds are available from the donating projects - $2 million from Environmental Claims (MC-CL-WC3133) and $1 million from Underground Equipment Replacements (MC-CL-YR8353) - because mitigation work can be performed within the reduced budget and the underground equipment replacements program is experiencing delays.	0
9.5	Transformer Test Kit Purchase (Seattle City Light)	This budget-neutral item reallocates $1.5 million of Light Fund appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-SCL-BC-CL-Y). These funds are being transferred to the Special Work Equipment CIP (MC-CL-YD-9102) to replace the current transformer test set, update testing capabilities, and ensure the safety and quality of the network and power transformers in the system. $1,148,923 is being transferred from the Utility Next CIP (MC-CL-YD9520) as these funds were placeholder matching funds set aside for a grant which was not awarded to City Light. $351,077 is being transferred from the Underground Equipment Replacements CIP (MC-CL-YR8353) because the program is experiencing delays.	0

Item #	Title	Description	Amount ($)/FTE
9.6	Pole Yard Relocation (Seattle City Light)	This item transfers $500,000 of appropriation authority from Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y) to the Light Fund Power Supply - CIP BSL (41000-BC-CL-X). Funds will be transferred to the Facilities Improvements CIP (MC-CL-XF9103) and will be used to relocate the City Light pole yard, which is currently in Interbay and is insufficient for operational needs. Funding is available from the pole replacement program funded in the Overhead Equipment Replacements CIP (MC-CL-YR8351) as the program is experiencing slowdowns.	0
9.7	Emergency Outage Response (Seattle City Light)	This item transfers $6 million of appropriation authority from the Seattle City Light’s Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y) to the Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). $4 million of this funding is being transferred to the Major Emergency CIP (MC-CL-ZS8380) and $2 million to the Normal Emergency CIP (MC-CL-ZS8379) to cover the costs of emergency outage response due to storms early in the year. $2 million of this funding is available in the Underground 26kV Conversion CIP (MC-CL-YR8362) and $1.8 million is available in the Distribution System Replacement CIP (MC-CL-YR8333) due to ongoing project consolidation. An additional $2.2 million is available in the Underground Equipment Replacements CIP (MC-CL-YR8353) because the program is experiencing slowdowns.	0

Item #	Title	Description	Amount ($)/FTE
9.8	Medium Overhead and Underground Services (Seattle City Light)	This item transfers $1.1 million of appropriation authority from the Seattle City Light's Light Fund Transmission & Distribution CIP BSL (41000-BC-CL-Y) to the Light Fund Customer Focused CIP BSL (41000-BC-CL-Z) and reallocates $2.5 million of budget within the Light Fund Customer Focused CIP BSL (41000-BC-CL-Z). $3.6 million is being transferred to the Medium Overhead and Underground Services CIP (MC-CL - ZS8366) to cover the costs of medium-sized customer-requested services, which continue to increase as electrification efforts continue to rise. $2.5 million of funding is available in the Network Services CIP (MC-CL-ZS8370) as resources have been shifted to higher priority customer requested work. An additional $1.1 million is available in the Overhead Equipment Replacements CIP (MC-CL-YR8351) which is experiencing delays.	0

Item #	Title	Description	Amount ($)/FTE
9.9	Alaskan Way Viaduct (Seattle City Light)	This item transfers appropriation authority in the amounts of $1.45 million from Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y) and $550,000 from the Light Fund Power Supply - CIP BSL (41000-BC-CL-X) to the Light Fund Customer Focused -CIP BSL (41000-BC-CL-Z), and reallocates $200,000 of budget within the Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). $2.2 million is being transferred to the Alaskan Way Viaduct and Seawall Replacement – Utility Relocations CIP (MC-CL-ZT8307) to pay for City Light's share of civil disputes in the main corridor area and Pike-Pine & Pioneer Square Waterfront Seattle construction. $1.45 million is available in the Grid Modernization CIP (MC-CL-YD9510) and $550,000 is available in the Transportation Electrification CIP (MC-CL-XF9239) as the pace of work is slower than anticipated. $200,000 is available within the IT Infrastructure CIP (MC-CL-ZF9915) due to lower-than-expected vendor quotes.	0
9.10	Broad Street Substation Network (Seattle City Light)	This budget-neutral item reallocates $1.6 million of appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). This funding is being transferred to the Broad Street Substation – Network CIP (MC-CL-YN8203) to cover the costs of the Broad Street Substation Network deficiencies in switching equipment. Funding is being transferred from the Underground Equipment Replacements CIP (MC-CL-YR8353), which is experiencing delays.	0

Item #	Title	Description	Amount ($)/FTE
9.11	Substation Equipment Purchase (Seattle City Light)	This budget-neutral item reallocates $500,000 of appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). This funding is being transferred to the Substation Breaker Replacements and Reliability Additions CIP (MC-CL-YS7779) to purchase equipment ahead of schedule due longer than expected lead times; this will allow City Light to execute the work on schedule. Funds are being transferred from the Substation Equipment Improvements CIP (MC-CL-YS7752) as projects are deferred due to difficulty coordinating needed outages to perform equipment replacements and the long lead times for materials.	0
9.12	Substation Automation (Seattle City Light)	This budget-neutral item reallocates $1 million of appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). Funds are being transferred to the Substation Automation CIP (MC-CL-YS8424) to pay increased labor costs and the capacity to perform more work this year than originally budgeted. Funds are being transferred from the Relaying Improvements CIP (MC-CL-YS7753) due to project deferrals and system constraints.	0

Item #	Title	Description	Amount ($)/FTE
9.13	Replace Failing Equipment (Seattle City Light)	This budget-neutral item reallocates $1.2 million of budget authority within Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X). Funds are being transferred to the Landis and Gyr RTU Modernization Boundary, Cedar Falls and Skagit CIP (MC-CL-XB6565) to replace equipment that has reached end-of-life and is increasingly prone to failure. Although originally planned for replacement in 2026, the project timeline has been accelerated to ensure reliable communication between the site and the System Operations Center. Funds are being transferred from the Boundary Powerhouse - Unit 52 Generator Rebuild CIP (MC-CL-XB6535) which is delayed while work continues on units 51 and 54.	0
9.14	Boundary Step-up Transformer Upgrades (Seattle City Light)	This budget-neutral item reallocates $1.2 million of appropriation authority within Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X). Funds are being transferred to the Boundary Powerhouse Generator Step-up Transformer Replacement CIP (MC-CL-XB6493) to pay higher than anticipated costs for step-up transformer purchases at the Boundary site. Because copper and iron prices have increased dramatically, City Light opted to purchase two transformers instead of one, enabling full replacement of the original 1960s-era step-up transformers. Funds are being transferred from the Boundary Powerhouse - Unit 52 Generator Rebuild CIP (MC-CL-XB6535) which is delayed while work continues on units 51 and 54.	0

Item #	Title	Description	Amount ($)/FTE
9.15	Boundary Unit 54 Generator Rebuild (Seattle City Light)	This budget-neutral item reallocates $1 million of budget authority within Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X). Funds are being transferred to the Boundary Powerhouse – Unit 54 Generator Rebuild CIP (MC-CL-XB6353) to pay for change orders to the generator overhaul contract for thrust bearings and the high-pressure lift system. Funds are being transferred from the Boundary Powerhouse - Unit 52 Generator Rebuild CIP (MC-CL-XB6535) which is delayed while work continues on units 51 and 54.	0
9.16	Boundary Unit 51 Generator Rebuild (Seattle City Light)	This budget-neutral item reallocates $700,000 of budget authority within Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X). Funds are being transferred to the Boundary Powerhouse – Unit 51 Generator Rebuild CIP (MC-CL-XB6351) to pay for change orders to the generator overhaul contract for thrust bearings and the high-pressure lift system. Funds are being transferred from the Boundary Powerhouse - Unit 52 Generator Rebuild CIP (MC-CL-XB6535) which is delayed while work continues on units 51 and 54.	0
9.17	Skagit Oil Cooler and Ross Piping (Seattle City Light)	This budget-neutral item reallocates $1 million of appropriation authority within Seattle City Light's Power Supply - CIP BSL (41000-BC-CL-X). Funds are being transferred to the Skagit Facility – Minor Improvements CIP (MC-CL-XS6405) to pay for additional scope for the thrust bearing oil cooler work and the Ross piping projects. Funds are being transferred from the Boundary Powerhouse - Unit 52 Generator Rebuild CIP (MC-CL-XB6535) which is delayed while work continues on units 51 and 54.	0

Item #	Title	Description	Amount ($)/FTE
9.18	Travel and Expense Reimbursement Project (Seattle City Light)	This item transfers $500,000 of appropriation authority from Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y) to the Light Fund Customer Focused - CIP BSL (41000-BC-CL-Z). Funds are being transferred to the New Technology CIP (MC-CL-ZF9980) to cover the costs of the Travel & Expense Reimbursement technology project. Additional budget is needed to pay for system integration work. Funds are being transferred from the Enterprise Software Solution Replacement Strategy CIP (MC-CL-YD9969) as projects in this program are delayed pending the hire of a new project manager.	0
9.19	Transmission & Generator Radio Systems (Seattle City Light)	This item transfers $438,000 of appropriation authority from Seattle City Light's Light Fund Power Supply - CIP BSL (41000-BC-CL-X) to the Light Fund Transmission and Distribution - CIP BSL (41000-BC-CL-Y). Funds are being transferred to the Transmission and Generation Radio Systems CIP (MC-CL-YD9108) to replace obsolete equipment. Costs increased due to added equipment and complexities with the replacement. Funds are being transferred from the Transportation Electrification CIP (MC-CL-XF9239) where work has been slowed because staff were redirected to work on changing service providers for City Light's electric vehicle chargers.	0

Item #	Title	Description	Amount ($)/FTE
9.20	Overhead and Underground Capacity Additions (Seattle City Light)	This budget-neutral item reallocates $11,150,000 of appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). Funds are being transferred to the following CIP projects: $3 million to the Overhead Customer Driven Capacity Additions CIP (MC-CL-YR8355), $4 million to the Overhead System Capacity Additions CIP (MC-CL-YR8356), $1.15 million to the Underground Customer Driven Capacity Additions CIP (MC-CL-YR8360), and $3 million to the Underground System Capacity Additions CIP (MC-CL-YR8361). In a previous budget cycle, several projects were consolidated. This item realigns funding in the proper master projects as legacy projects are continuing in the original projects until close out of existing work orders. Funds are being transferred from the Underground Equipment Replacements CIP (MC-CL-YR8353) which is experiencing delays in the progressive design build project due to resource constraints and a strategic decision to consolidate all direct buried cable replacement work under a single contract.	0

Item #	Title	Description	Amount ($)/FTE
9.21	Communication Improvements (Seattle City Light)	This budget-neutral item reallocates $750,000 of appropriation authority within Seattle City Light's Light Fund Transmission & Distribution - CIP BSL (41000-BC-CL-Y). Funds are being transferred to the Communications Improvements CIP (MC-CL-YD9009) to cover the costs of emergent work for the telephone system outage at Boundary which needs urgent replacement. Funds are being transferred from the Distribution Area Communications Networks CIP (MC-CL-YD9307) as work is deferred to 2026 due to longer than expected timelines for executing contracts.	0
9.22	Fleet Replacements (Seattle City Light)	This item transfers $5 million of appropriation authority from Seattle City Light's Light Fund Conservation & Environmental - CIP BSL (41000-BC-CL-W) to the Light Fund Power Supply - CIP BSL (41000-BC-CL-X). These funds are needed in the Equipment Fleet Replacement CIP (MC-CL-XF9101) to replace critical fleet assets including aerial trucks, dump trucks, and crew support trucks. Funds are being transferred from the Energy Efficiency CIP (MC-CL-WC2250) due to slower completion of customer energy efficiency projects.	0

Item #	Title	Description	Amount ($)/FTE
9.23	Create New CIP - Shoreline 145th St Improvements (Seattle Department of Transportation)	This item creates Shoreline 145th St Improvements CIP (MC-TR-C157) and transfers budget authority in the amount of $5,000,000 in the Seattle Department of Transportation within the Seattle Transportation Levy Fund Mobility-Capital Budget Control Level (10399 - BC-TR-19003). The new CIP is to support the City of Shoreline's improvements to NE 145th Street (State Route 523), including the Interstate 5 interchange. This transfer is from Transit Improvements & Access to Light Rail CIP (MC-TR-C151). The $5,000,000 is spread over three years: $1,800,000 in 2025, $1,600,000 in 2026, and $1,600,000 in 2027. There are no outstanding projects within Transit Improvements & Access that will go unfunded if this transfer is granted.	0
9.24	Transfer STM budget to 130th (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $3,907,000 from the Department of Transportation, in the Transportation Benefit District Fund Mobility-Capital Budget Control Level (19900-BC-TR-19003) STBD Transit Improvements Master Project (MC-TR-C108) to the Transportation Benefit District Fund Mobility-Capital Budget Control Level (19900-BC-TR-19003) to the NE 130th Street/NE 125th Corridor Improvements Master Project (MC-TR-C123). This request is necessary so that the NE 130th Street Master Project can use the local funding allocated by the Seattle Transit Measure program for grant match and grant ineligible expenditures.	0

Item #	Title	Description	Amount ($)/FTE
9.25	Transfer STL budget to Harrison (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $2,500,000 from the Department of Transportation, in the Transportation Levy Fund Mobility-Capital Budget Control Level (10399-BC-TR-19003) Transit Improvements & Access to Light Rail Master Project (MC-TR-C151) to the Transportation Levy Fund Mobility-Capital Budget Control Level (10399-BC-TR-19003) to the Harrison Street Transit Corridor Master Project (MC-TR-C119). This request is necessary so that the Harrison Street Master Project can use the local funding allocated by the 2024 Seattle Transportation Levy for grant match and grant ineligible expenditures.	0
9.26	Transfer Reimbursable Appropriation to New Sidewalks MC-TR-C058 (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $198,924 from the Department of Transportation, in the Transportation Fund Major Maintenance/Replacement Budget Control Level (13000-BC-TR-19001) to Transportation Fund Mobility-Capital Budget Control Level (13000-BC-TR-19003). This item transfers the reimbursable Seattle Parks and Recreation budget from master project MC-TR-C060 Urban Trails and Bikeways to master project MC-TR-C058 New Sidewalks to fund the costs of the Lake Washington Boulevard Renovations traffic calming project as the costs were ultimately charged to New Sidewalks. There are no outstanding projects in Urban Trails and Bikeways that will go unfunded if this transfer is granted.	0

Item #	Title	Description	Amount ($)/FTE
9.27	Urban Forestry Capital Establishment Transfers (Seattle Department of Transportation)	This item transfers appropriation authority in the Seattle Department of Transportation to collect appropriations from multiple projects to the Urban Forestry Capital Establishment Program. This is a standard budgetary adjustment for projects as they enter the closeout phase so that the Department can close our projects in a reasonable timeframe while still ensuring sufficient budget to pay for tree establishment costs for five years. This item transfers $87,516 in appropriation from the Move Seattle Levy Fund Mobility-Capital Budget Control Level (10398-BC-TR-19003) to the Move Seattle Levy Fund Major Maintenance/Replacement Budget Control Level (10398-BC-TR-19001), and also transfers $10,000 in appropriation from the REET II Capital Fund Mobility-Capital Budget Control Level (30020-BC-TR-19003) to the Transportation Benefit District Fund Major Maintenance/Replacement Budget Control Level (30020-BC-TR-19001).	0
9.28	Create New CIP for 4th Ave S Bridge over Argo Railyard (Seattle Department of Transportation)	This item creates the 4th Ave S Bridge over Argo Railyard CIP (MC-TR-C160) and transfers budget authority in the amount of $1,500,000 within the Seattle Transportation Levy Fund Major Maintenance/Replacement Budget Control Level (10399-BC-TR-19001). The new CIP will initially focus on developing a planning study report for the 4th Ave S Bridge over Argo Railyard, and will evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This transfer is from Bridge Rehabilitation and Replacement Phase II (MC-TR-C039).	0

Item #	Title	Description	Amount ($)/FTE
9.29	Appropriation Transfers for Downtown Activation Team/Graffiti (Seattle Department of Transportation)	This item transfers appropriation authority in the amount of $1,981,085 from the Seattle Department of Transportation Levy to Move Seattle Fund Mobility Capital Budget Control Level (10398-BC-TR-19003) to the Seattle Transportation Benefit District Fund Mobility Capital Budget Control Level (19900-BC-TR-19003). This funding is made available through item 1.10. This item works in conjunction with other amendments in this supplemental budget request to fund the Downtown Activation Team and Graffiti Interdepartmental Team in 2025. Please see items 1.10, 2.17, and 4.7 for the other parts of this transfer and appropriations.	0
9.30	Water Fund Transfer for Water Infrastructure - Service Renewal (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $2,100,000 in Seattle Public Utilities, within the Water Fund Distribution Budget Control Level (43000-BC-SU-C110B). Appropriation is being transferred from MC-SU-C1129 - Watermain Rehabilitation to MC-SU-C1109-Water Infrastructure-Service Renewal. Funding is needed in the Hydrant Water Infrastructure-Service Renewal program due to higher than expected demand. Excess appropriation authority is available in the Watermain Rehabilitation due to delays in projects.	0

Item #	Title	Description	Amount ($)/FTE
9.31	Water Fund Transfer for Hydrant Relocation and Replacement Program (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $1,600,000 within Seattle Public Utilities from Water Fund Water Resources Budget Control Level (43000-BC-SU-C150B) to the Water Fund Distribution Budget Control Level (43000-BC-SU-C110B). Appropriation is being transferred from MC-SU-C1506 - Dam Safety to MC-SU-C1110 - Water Infrastructure-Hydrant Replace/Relocate. Funding is needed in the Hydrant Replacement/Relocation program due to higher than expected demand. Excess appropriation authority is available in the Dam Safety due to project delays.	0
9.32	Water Fund Transfer for Pump Station Improvements (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $2,500,000 in Seattle Public Utilities within the Water Fund Distribution Budget Control Level (43000-BC-SU-C110B). Appropriation is being transferred from MC-SU-C1113 - Water Infrastructure-New Taps to MC-SU-C1135- Pump Station Improvements. Funding is needed in Pump Station Improvements program due to anticipated higher activities later this year, so we need additional construction dollars in 2025. Excess appropriation authority is available in the Water Infrastructure-New Taps due to lower than expected demand for these services.	0

Item #	Title	Description	Amount ($)/FTE
9.33	Water Fund Transfer for Reservoir Covering-Bitter LK (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $520,000 in Seattle Public Utilities the Water Fund from the Watershed Stewardship Budget Control Level (43000-BC-SU-C130B) to the Water Fund Water Quality & Treatment Budget Control Level (43000-BC-SU-C140B). Appropriation is being transferred from MC-SU-C1301 - Environmental Stewardship to MC-SU-C1419 - Reservoir Covering-Bitter LK. Funding is needed in the Reservoir Covering-Bitter LK program. Excess appropriation authority is available in the Environmental Stewardship due to delays in projects.	0
9.34	Water Fund Transfer for Treatment Facility/WQ Improvements (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $5,200,000 in Seattle Public Utilities the Water Fund Water from Resources Budget Control Level (43000-BC-SU-C150B) to Water Quality & Treatment Budget Control Level (43000-BC-SU-C140B). Appropriation is being transferred from MC-SU-C1506 - Dam Safety to MC-SU-C1413 - Treatment Facility/WQ Improvements. Funding is needed in the Treatment Facility/WQ Improvements due to additional needs for Tolt facility transition. Excess appropriation authority is available in the Dam Safety due to delays in projects.	0

Item #	Title	Description	Amount ($)/FTE
9.35	Water Fund Transfer for Water Hatchery Works (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $600,000 in Seattle Public Utilities, within the Water Resources Budget Control Level (43000-BC-SU-C150B). Appropriation is being transferred from MC-SU-C1507 - Water Supply Flexibility Program to MC-SU-C1511- Hatchery Works. Funding is needed in Hatchery Works program due to more activities, so we need additional dollars in 2025. Excess appropriation authority is available in the Hatchery Works due to delaying in invoicing from SCL.	0
9.36	Water Fund Transfer for Tolt Bridges (Seattle Public Utilities)	This item transfers appropriation authority in the amount of $1,300,000 in Seattle Public Utilities the Water Fund from Water Resources Budget Control Level (43000-BC-SU-C150B) to Watershed Stewardship Budget Control Level (43000-BC-SU-C130B). Appropriation is being transferred from MC-SU-C1506 - Dam Safety to MC-SU-C1308 - Tolt Bridges. Funding is needed in the Tolt Bridges program due to additional construction activities. Excess appropriation authority is available in the Dam Safety due to project delays.	0
9.37	SPU Technology CIP Transfer (Seattle Public Utilities)	This item transfers appropriation authority for Seattle Public Utilities, within the Technology BSL (BC-SU-C510B). Appropriation is being transferred within each fund across master projects. Excess funding at the master project level is needed to be transferred due to changes in the current project roadmap, which has resulted in project cancellations or delays, with funding needed for new priority projects, so we need to shift dollars in 2025.	0

Item #	Title	Description	Amount ($)/FTE
9.38	Drainage & Wastewater Fund transfer for CA Culvert Rehab (Seattle Public Utilities)	This item transfers $2,000,000 from the Green Stormwater Infrastructure master project, where there is anticipated underspend, to the Creek Culvert Replacement Project, where there are higher projected costs.	0
9.39	Drainage & Wastewater Fund transfer for LTCP Update (Seattle Public Utilities)	This item transfers $2,000,000 from the Ship Canal Water Quality Program Master Project, where there is anticipated underspend, to the Long Term Control Plan Master Project, where work is being shifted forward into 2025 and modeling work costs have increased.	0
9.40	Drainage & Wastewater Fund transfer for Outfall Rehabilitation Program (Seattle Public Utilities)	This item transfers $300,000 from the Drainage & Wastewater Fund Protection of Beneficial Uses Budget Control Level (44010-BC-SU-C333B) to the Drainage and Wastewater Rehabilitation Budget Control Level (44010-BC-SU-C370B) for the Outfall Rehabilitation Program, due to an acceleration in the project schedule.	0
9.41	Drainage & Wastewater Fund transfer for Pipe Renewal Program (Seattle Public Utilities)	This item transfers $2,000,000 from the Drainage & Wastewater Fund Combined Sewer Overflow Budget Control Level (44010-BC-SU-C360B) to the Drainage & Wastewater Fund Rehabilitation Budget Control Level (44010-BC-SU-C370B) for the Pipe Renewal Program due to an increased contractor fees, work being completed ahead of schedule, and multiple unplanned emergency projects.	0
9.42	Drainage & Wastewater Fund transfer for Pipe Renewal Program (Seattle Public Utilities)	This item transfers $2,000,000 from the Drainage & Wastewater Fund Sediments Budget Control Level (44010-BC-SU-C380B) to the Rehabilitation Budget Control Level (44010-BC-SU-C370B) for the Pipe Renewal Program, where funding is needed due to increased contractor fees, work being completed ahead of schedule, and multiple unplanned emergency projects.	0

Item #	Title	Description	Amount ($)/FTE
9.43	Drainage & Wastewater Fund transfer for Pipe Renewal Program (Seattle Public Utilities)	This item transfers $4,000,000 from the Drainage & Wastewater Fund Protection of Beneficial Uses Budget Control Level (44010-BC-SU-C333B) to the Rehabilitation Budget Control Level (44010-BC-SU-C370B) for the Pipe Renewal Program, where funding is needed due to increased contractor fees, work being completed ahead of schedule, and multiple unplanned emergency projects.	0
9.44	Drainage & Wastewater Fund transfer for Pipe Renewal Program (Seattle Public Utilities)	This item transfers $200,000 from the Drainage & Wastewater Fund Protection of Beneficial Uses Budget Control Level (44010-BC-SU-C333B) to the Rehabilitation Budget Control Level (44010-BC-SU-C370B) for the Pipe Renewal Program, where funding is needed due to increased contractor fees, work being completed ahead of schedule, and multiple unplanned emergency projects.	0
9.45	Update Memorial Stadium Interfund Loan and Bond (Seattle Center)	This item transfers $9,000,000 in appropriation authority between funds from 2026 LTGO Bond Fund B to 2027 LTGO Bond Fund B. Further changes to appropriations will be reflected in the 2026 Proposed Budget.	0

Item #	Title	Description	Amount ($)/FTE
Section 10 – Position Adds			
10.1	Sr. Counselor for SYEP (Human Services Department)	This item creates 1 full-time grant funded Sr. Counselor position in the Human Services Department. This position will support higher retention in the Seattle Youth Employment Program by improving individualized support and youth engagement allowing SYEP to meet its goal of 300 placements in the Learn and Earn Pathways program. It is funded by the Washington State Achievement Council grant for two years. The position will have a sunset date of 7/31/27. There is an immediate need to implement this position in 2025 to continue essential work that had been completed by a temporary employee.	1.0

Legislation Text

File #: CF 314544, **Version:** 1

2026 Proposed Budget.

CITY OF

Seattle, Washington

2026
Proposed Budget



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CITY OF SEATTLE

2026 Proposed Budget

Mayor Bruce Harrell

City Budget Office

Dan Eder, Director
Jeanette Blankenship, Deputy Director
Leah Tivoli, Director, Innovation & Performance

Budget Leads:

Jennifer Devore	Lisa Gaccione	Dave Hennes	Richard Dadzie	Daniel Kirk	Zack Kuentz	Saroja Reddy

Stephen Barham	Shino Fibbs	Joseph Russell
Laura Bet	Candice Foote	Adam Schaefer
Aaron Blumenthal	Marin Furuyama	Greg Shiring
Jennifer Breeze	Alyssa Ha	Nicole Stafford
Marquis Bullock	Madeliene Hernandez	Paige St. George
Sarah Burtner	Akshay Iyengar	Linda Taylor-Manning
Lorine Cheung	Alena Johnson	Nick Tucker
Matt Courtois	Janis Jordan	Caleb Wagenaar
Geoffrey Detweiler	Ramandeep Kaur	Kenneth Wong
Long Dinh	Alan Lee	Michael Wypyszinski
Andrew Dziedzic	Christie Parker	Alexandria Zhang
Nicole Evans	Alex Rouse	Andrew Yaspan

City of Seattle
2026 Proposed Budget

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Introduction

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

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

City of Seattle Budget Process

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

The City of Seattle utilizes a modified biennial (two-year) budget process in which the City Council approves funding for year one while endorsing the amounts for year two. This document presents the changes relative to the endorsed budget for 2026, year two of the 2025-2026 biennium.

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 2026 Proposed Budget based on 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,

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 2026-2031 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 2026 Proposed Budget and 2026-2031 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-specific expenditures and revenues.

The 2026 Proposed Budget

This document is a description of the proposed spending plan for 2026. 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 2026;
- **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 as compared to the 2026 Endorsed 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 2026 Proposed Budget; and a glossary.

Reader's Guide

Departmental Budget Pages: A Closer Look

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

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

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

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

Reader's Guide

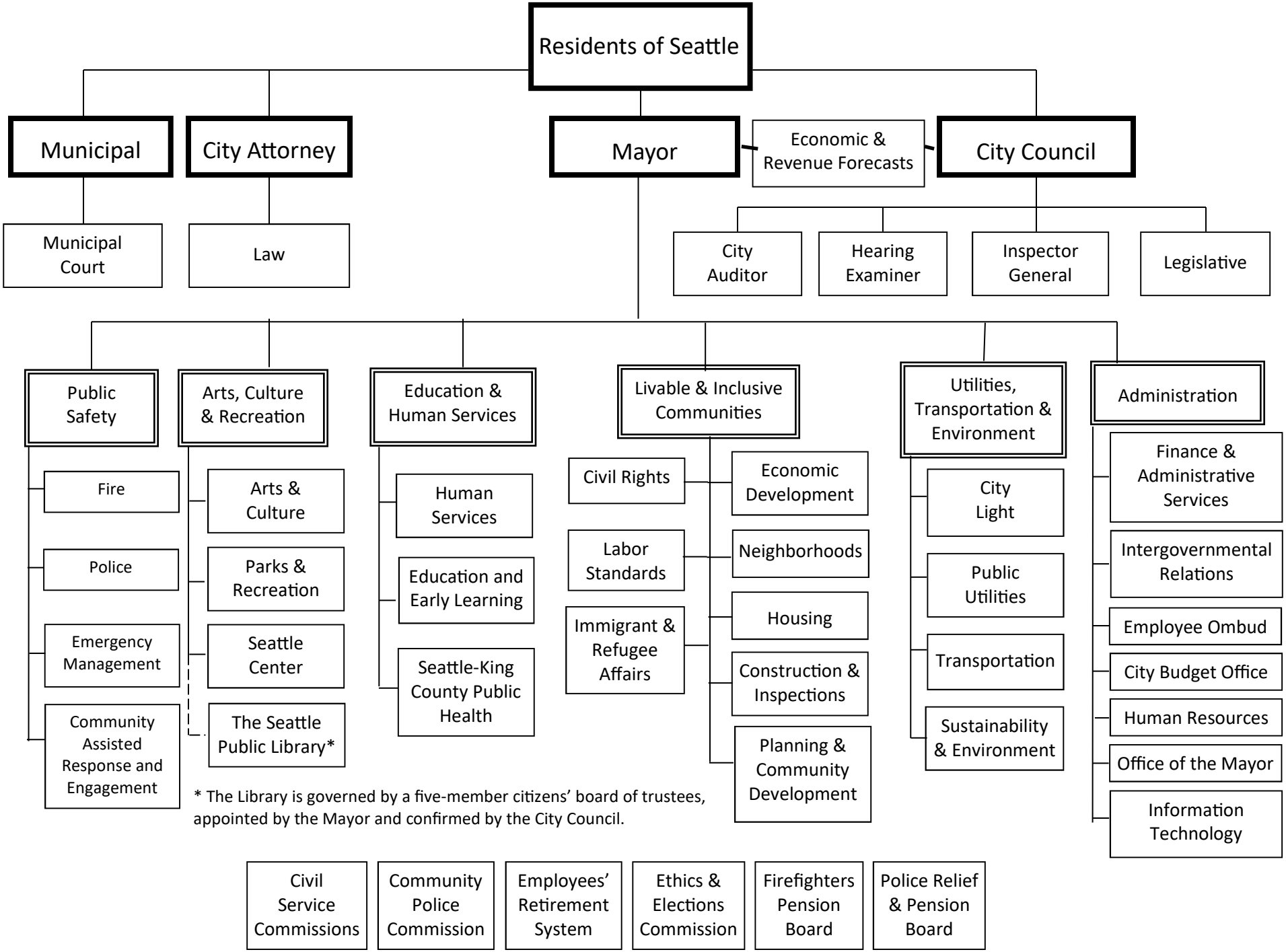
Budget Presentations

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

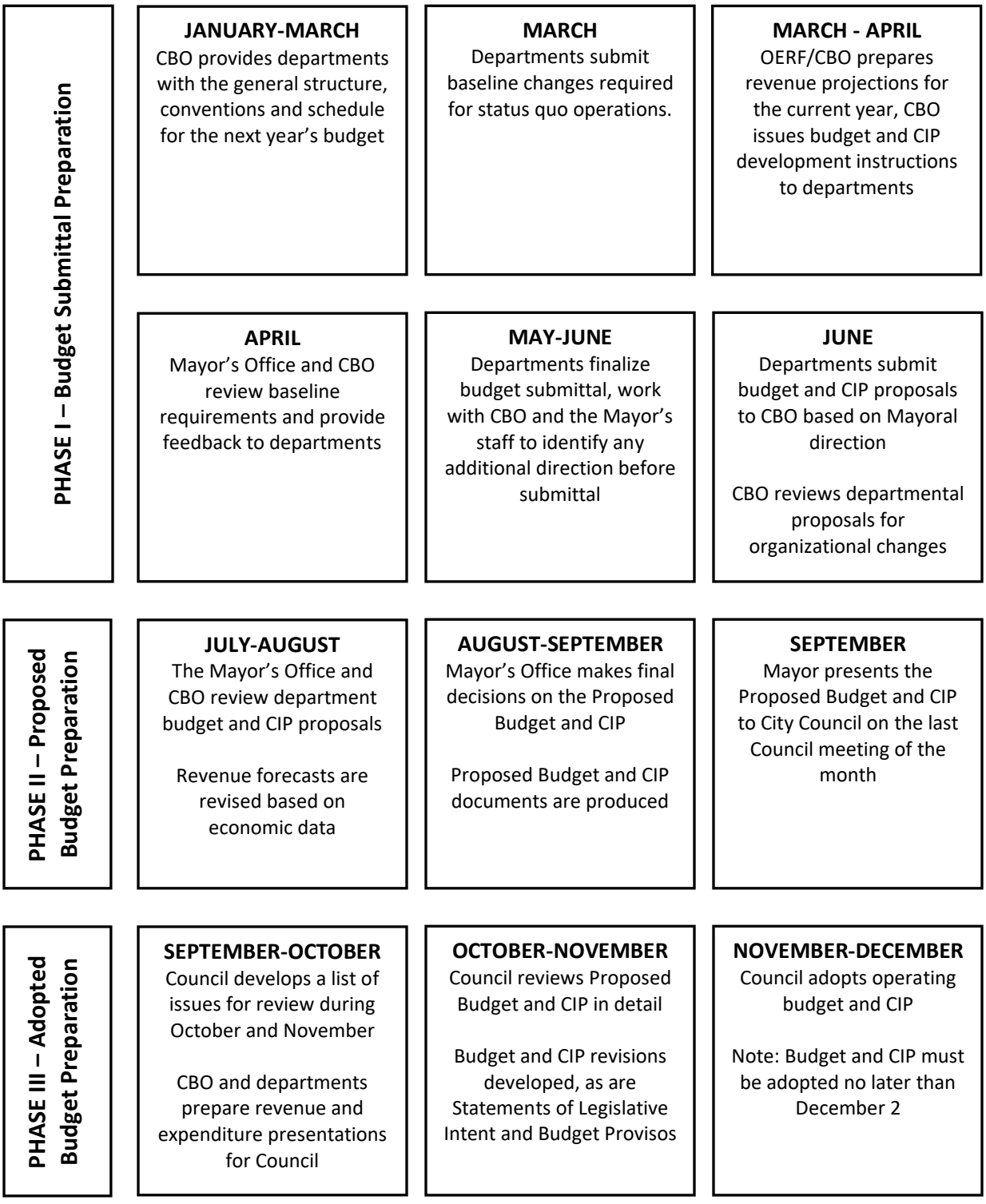
A list of all position changes proposed in the budget has been compiled in the appendix. Position modifications include eliminations, additions, reclassifications, and status changes (such as a change from part-time to full-time status), as well as adjustments to departmental head counts that result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

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

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


Residents of Seattle
Municipal
City Attorney
Mayor
Economic & Revenue Forecasts
City Council
Municipal Court
Law
City Auditor
Hearing Examiner
Inspector General
Legislative
Public Safety
Arts, Culture & Recreation
Education & Human Services
Livable & Inclusive Communities
Utilities, Transportation & Environment
Administration
Fire
Police
Emergency Management
Community Assisted Response and Engagement
Arts & Culture
Parks & Recreation
Seattle Center
The Seattle Public Library*
Human Services
Education and Early Learning
Seattle-King County Public Health
Civil Rights
Labor Standards
Immigrant & Refugee Affairs
Economic Development
Neighborhoods
Housing
Construction & Inspections
Planning & Community Development
City Light
Public Utilities
Transportation
Sustainability & Environment
Finance & Administrative Services
Intergovernmental Relations
Employee Ombud
City Budget Office
Human Resources
Office of the Mayor
Information Technology
* The Library is governed by a five-member citizens' board of trustees, appointed by the Mayor and confirmed by the City Council.
Civil Service Commissions
Community Police Commission
Employees' Retirement System
Ethics & Elections Commission
Firefighters Pension Board
Police Relief & Pension Board

Budget Process Diagram



2026 Proposed Budget Summary

Mayor Bruce Harrell's 2026 Proposed Budget builds on his previous budgets by investing in programs that are working to address the critical needs facing Seattle: affordability, public safety, homelessness and a changing federal policy and budget landscape. Through a combination of savings measures, progressive revenue changes, and an improved revenue forecast, the proposed budget makes meaningful steps towards medium- and long-term budgetary stability.

As part of the fall 2024 budget process, the Mayor proposed – and the City Council adopted and endorsed – balanced budgets for 2025 and 2026. However, economic conditions shifted after the budget was adopted. The April 2025 forecast predicted $217.8 million of overall decreases in the City's most flexible revenues across the two years: $50.4 million lower for the General Fund and $167.4 million lower for the Payroll Expense Tax (PET) Fund, which supports the General Fund.

After receiving this news, Mayor Harrell took immediate steps to reduce City spending in 2025 and to increase available resources, including working with Councilmember Alexis Mercedes Rinck to propose the Seattle Shield Initiative for voter consideration in November 2025 and working with Councilmember Bob Kettle and Council President Sara Nelson to propose a Public Safety Sales Tax. More detail on the steps taken to match expenditures with resources can be found in the "Actions to Balance" section below.

As a result of these actions, the City's long-term budget outlook is stronger than in recent years coming out of the COVID-19 public health emergency. A significant rebound in the August 2025 revenue forecast allows the 2026 Proposed Budget to make strategic investments in proven programs and pilot innovative approaches to address Seattle's greatest challenges:

1. Affordability
2. Public safety
3. Response to Homelessness
4. Federal Response

More information on each of these investment areas can be found in sections below.

The City operates on a modified-biennial budget cycle. This year, the second of the two-year cycle, the Mayor is proposing approximately $8.9 billion in appropriations overall, including $2.0 billion in General Fund.

Economy and Revenue

The national economy has remained resilient in the face of the high uncertainty triggered by tariffs and other federal policy changes. Initial expectations of rapidly increasing price levels did not materialize through the first half of the year. Inflation in the Seattle Metro Area was 2.2% in the second quarter of 2025, lower than the 3.3% anticipated as March. However, expectations of climbing inflation now extend into 2026. Additionally, the regional labor market remains weaker than the nation with employment declining by 0.1% in the first half of 2025 relative to the 1.1% growth at the national level. Construction in the region has experienced the largest decline, driven in part by the high-interest-rate environment which continues to dampen demand. The Federal Reserve's Open Market Committee are expected to cut rates at their remaining meetings in 2025. These rate cuts if they materialize could boost the

construction sector's outlook in 2026 and, more broadly, change the outlook for the City's housing market.

Despite continued federal policy uncertainty and risks to the region's economy, revenues are expected to grow. The City's General Fund without grants and internal transfers is expected to see a 2.9% and 2.2% increase in 2025 and 2026, respectively. Payroll Expense Tax revenues are anticipated to grow by 6.4% and 1.3% in 2025 and 2026, respectively, driven by record stock market performance through the first half of the year, despite the volatility in response to early tariff announcements. Real Estate Excise Tax revenues are expected to grow by 8.8% and 13.2% in 2025 and 2026, respectively, despite the pullback in real estate transactions and a struggling commercial market.

Actions to Balance

As mentioned above, the Mayor proposed and then the City Council adopted and endorsed budgets for 2025 and 2026 that matched expenditures with anticipated revenues. Subsequently, the April 2025 Economic and Revenue forecast estimated that the City would have $217.8 million less combined General Fund and Payroll Expense Tax (the City's two most flexible funding sources) over those two years. As a result, the Mayor took several important steps to fulfill the City's legal obligation to arrive at a balanced, sustainable budget:

- immediately slowed spending on hiring, travel/training, contracts and new programs;
- asked City departments for reductions to redundant programs and positions;
- used savings realized from efforts to reduce spending in 2024;
- partnered with Councilmember Alexis Mercedes Rinck to send the Seattle Shield Initiative to the voters;
- proposed the newly authorized Public Safety Sales Tax to sustain public safety and allow for new investments;
- made prudent investments in the City's fiscal reserves; and
- received improved news in the Office of Economic and Revenue Forecasts (OERF)'s August revenue projection.

2025 Underspend
At the Mayor's direction, the City Budget Office worked with each department to identify an approach to reduce General Fund and Payroll Expense Tax Fund spending in 2025. The underspend plan in 2025 creates a resource that is available for programming in 2026 without impacting direct services or prior commitments. The underspend plan holds harmless all spending on affordable housing investments, homelessness funding, and equitable development initiative spending.

Reductions and Restructures
The Mayor evaluated reductions of between two and eight percent from all departments. Ultimately, the 2026 Proposed Budget reduced spending in some programs by eliminating vacant positions and using other approaches designed to minimize impacts on public-facing programs and services.

New Revenues

- In July 2025, Mayor Harrell and Councilmember Alexis Mercedes Rinck proposed a restructuring of the City's Business and Occupation (B&O) Tax that lowered or eliminated the tax on most businesses while raising it on larger businesses. If approved by voters, the proposal will generate an estimated $81 million of net new revenue for the City's General Fund.
    - The proposed budget uses approximately $51 million of that amount to address the City's structural General Fund deficit.
    - The remaining $30 million is reserved for the cost of administrating the tax and to address needs resulting from changes in the federal government's budget or policy. See the *Federal Response* section below for more details on this spending.
- In September 2025, Mayor Harrell transmitted Public Safety Sales Tax legislation to the City Council increasing sales tax rates in the City of Seattle by a 0.1% increment. The Washington State Legislature authorized cities to implement this sales tax earlier in 2025 for criminal justice uses. The Public Safety Sales Tax will generate approximately $39 million in 2026. Please see the *Public Safety* section below for more information on the investments supported by this additional revenue.

Fiscal Reserves

- Consistent with the City's financial policies, the proposed budget fully funds contributions to the Revenue Stabilization Fund (RSF or "Rainy Day Fund"), a reserve fund established to draw upon 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. After drawing down funds during the COVID-19 pandemic and related economic downturn, the fund was fully replenished in 2022; and the budget includes a $3.1 million contribution to the Rainy Day Fund to maintain full funding with a total of $71 million in fund balance anticipated at the end of 2026.
- Similarly, the proposed budget fully funds the Emergency Fund, a reserve fund established to draw upon when certain unanticipated expenses occur during the fiscal year. Eligible expenses include costs related to storms or other natural disasters. Similar to the Rainy Day Fund, the City drew down the Emergency Fund over two years during the pandemic. In 2022, the City began a five-year rebuilding cycle with the City making annual transfers to replenish the fund to its targeted fund balance which annually increases with inflation. In 2025, the City finished building back the Emergency Fund to the target level; and the proposed budget includes a $2.6 million transfer that fully funds the Emergency Fund at a total of $87.7 million by the end of 2026.
- The proposed budget funds the Payroll Expense Tax Stabilization Account by adding $9 million as the first of four planned annual contributions, as required by Section 5.38.105 of the Seattle Municipal Code. The City plans to make additional similar contributions in 2027, 2028, and 2029 to fully fund the Payroll Expense Tax Stabilization Account.

August Forecast

- In August, OERF updated its revenue forecast for 2025 and 2026 with an improved outlook. In total, the updated revenue forecast for these two years anticipates that General Fund and Payroll Expense Tax Fund will be a combined $95 million higher than the April forecast.

Mayoral Priorities

The proposed budget balanced resources in order to make new investments in four of the Mayor's priority spending areas: affordability, public safety, homelessness, and shifts in federal policy and spending. The proposed budget focuses new investments in each of these categories.

1. Affordability

Rising costs of essential goods and services continue to squeeze many household budgets in Seattle. Mayor Harrell's 2026 Proposed Budget makes historic investments in efforts to mitigate the impacts of high inflation, tariffs, and other cost drivers. Some highlights of these investments include:

- A record investment of $350 million for affordable housing, including:
    - $20 million of a planned four-year total investment of $80 million in affordable housing for descendants of Black slaves;
    - $5 million of a planned $20 million investment for the Seattle Housing Authority's Northgate Commons Housing Project

- A record investment of $29.4 million in the Equitable Development Initiative, which awards capacity building and capital funding to organizations serving communities at high risk of displacement to develop and activate spaces that help their communities thrive;

- An $11.7 million investment to increase human services provider contracts by 4.6%; this is intended to support wage increases at provider organizations, including a 2.6% inflationary increase as required by ordinance as well as an additional 2.0% market adjustment;

- An investment of $5 million ($2.5 million in 2026 plus an additional $2.5 million planned in 2027) for a new Back to Business Fund to support small businesses;

- In addition to the several other food investments described separately in the *Federal Response* section, the proposed budget makes investments in food access and affordability, including:
    - Providing $700,000 to support the opening and expansion of small businesses offering healthy, fresh foods, and cultural household essentials throughout Seattle neighborhoods. This program will seek to encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.
    - Funding Lake City Farmers Market for an additional 15 weeks per year and future transition to Saturdays. Following the recent announcement of the upcoming closure of the neighborhood's grocery store, this is a first step toward increasing food access in the neighborhood.

- Rental assistance (see *Federal Response* section)

- The 2025 Families, Education, Preschool and Promise Levy, which is on the November 2025 ballot, adds $1.3 billion over the term of the levy for education support services for Seattle children, youth, and families, including $18.5 million in the 2026-27 school year to more than

double access to affordable childcare slots to 1,400 a year and provide direct payments to support the retention of 5,000 childcare workers citywide.

2. Public Safety

Public Safety continues to be a top concern for people living, working, and playing in Seattle. For the first time since 2019, Seattle marked a milestone in 2024: police officer hiring outpaced resignations and retirements. Mayor Harrell's proposed budget anticipates continued progress on this front in 2025 and 2026; and the proposed budget also makes investments throughout the public safety ecosphere, including upstream investments designed to prevent public safety challenges from arising.

Key investments include:

- Sworn officers: SPD is forecasting hiring a record-breaking 174 new police officers in 2025 and 168 in 2026.

- Removable vehicle barriers: Installing removable vehicle barriers at Pike Place Market and at Seattle Center for pedestrian safety. In 2025, Seattle Center received $914,000 to replace aging barriers and install new ones in critical areas on campus, in preparation for the 2026 World Cup events, to safeguard pedestrian safety. The Mayor's proposed budget provides $1.6 million in one-time Real Estate Excise Tax I funds for removable vehicle barrier replacement and installation in four additional areas on campus and an additional $2 million in one-time funding in SDOT for removable vehicle barriers at Pike Place Market.

- Grocery security: Dedicating $1 million to address retail theft, property damage, and other crimes at grocery stores through the Seattle Office of Economic Development. Supporting infrastructure improvements and security solutions, investments will make grocery stores throughout Seattle safer for workers and customers.

- Neighborhood Place-Based Public Safety Improvements: This successful place-based approach was piloted Downtown beginning in September 2024 through the Mayor's Downtown Activation Team and is ready to be expanded to other neighborhoods. This coordinated, cross-department public safety strategy includes increased trash removal, spot pressure washing of sidewalks, improved lighting, and police actions focused on those causing neighborhood harm, all designed to boost economic growth. The Mayor is increasing this work by including:
    - $4 million in a new fund to improve public safety, promote economic growth, and encourage neighborhood renewal in neighborhoods like Lake City and Little Saigon.
    - $4.1 million in the Seattle Department of Transportation (SDOT) for DAT to do cleaning in key locations in Seattle. SDOT funding reflects service levels of 30 blocks addressed twice daily.
    - $500,000 in the Seattle Parks and Recreation Department for a new Park Ranger Team—one Park Ranger Supervisor and two Park Rangers – and funding for additional park maintenance efforts at parks. Park Rangers enhance safety and promote voluntary compliance of park rules, and this expansion brings the total number of Park Rangers to 31.

- JET Team: The proposed budget adds $762,000 to expand the work of the Joint Enforcement Team (JET) to conduct inspections of nightclubs, bars, restaurants, and other businesses (adult entertainment, massage parlors, mobile food vendors, special events) during after-hours times to help them maintain a safe environment for patrons and the community.

Public Safety Sales Tax:

The Mayor transmitted legislation enacting a 0.1% sales tax increment for public safety as authorized by the Washington State Legislature. This new revenue source will generate approximately $39 million annually. The proposed budget includes:

- $2.6 million for additional 9-1-1 call takers in the Community Assisted Response and Engagement Department (CARE);
- $6.9 million for additional Community Crisis Responder teams in CARE;
- $2.1 million for an additional 20-person firefighter recruit class in the Seattle Fire Department (SFD);
- $1.5 million for a new Post Overdose Team in SFD – Health 99;
- $5.0 million for increased Let Everyone Advance with Dignity (LEAD) diversion program capacity;
- Increase in treatment options:
  - $1.2 million for the Downtown Emergency Service Center (DESC)'s ORCA Patient Outreach Division (POD) expansion;
  - $2.8 million for detox and/or inpatient treatment services ; and
  - $1.8 million to build the new Thunderbird Treatment Center
- $15 million to provide ongoing, stable funding for the CARE department.

3. <u>Response to Homelessness</u>

Providing shelter and services for people experiencing homelessness has long been a priority for Mayor Bruce Harrell. To that end, the 2026 Proposed Budget maintains funding in key areas while expanding the City's efforts by investing:

- $4 million to pilot a new partnership with the Downtown Seattle Association called the Community Solutions Initiative, which will partner with the non-profit Purpose Dignity Action to provide outreach, hotel leasing, and shelter services.

- $7.8 million for the first phase of a planned $26 million expansion of the City's non-congregate shelter capacity by 305 units by the end of 2027. The amount provided in this budget includes funding for site identification, start-up costs, and three months of operating funds for 155 units in 2026.

4. Federal Response

The 2025 change in presidential administration has led to policy and budgetary changes from the federal government that impact the City and its residents, workers, and visitors. The Mayor's 2026 Proposed Budget dedicates more than $27 million from net Business & Occupation Tax revenues to make targeted investments in food, shelter, and other crucial areas being adversely affected by federal policy and funding changes, including:

- **Support for immigrant communities**
  The proposed budget includes $4 million in one-time funding and temporary staffing to support immigrant communities. This includes:
  - $1.85 million to expand existing critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support;
  - $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation, and community advisory resources;
  - $300,000 to support the expansion of rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity; and
  - $500,000 for staffing support to implement the expanded programming.

- **Food investments**
  With the largest cut to Supplemental Nutrition Assistance Program (SNAP) benefits in history, President Trump slashed billions of dollars in funding dedicated to addressing food insecurity. The proposed budget adds critical funding to help feed hungry residents, including:
  - Nearly doubling the City's investments in Fresh Bucks by adding an additional $6.2 million to the program to increase the monthly participant stipend by 50% to $60 a month and serving everyone on the current 4,000+ person waitlist;
  - A $3 million surge in investment to support local food banks, which also includes mobile food pantries, home delivery to homebound residents, and other grocery access for individuals and families; and
  - Adding $1 million to support year-round prepared hot meal access for youth, seniors, people experiencing homelessness, and others in need of a nutritious meal, building on existing City investments.

- **Emergency Rental Assistance**
  The proposed budget provides $4 million of additional emergency rental assistance.

- **Additional investments in shelter and emergency housing vouchers**
  The proposed budget provides $9 million of additional funding in the Human Services Department for backfilling federal investments for shelter and emergency housing.

Race and Social Justice Initiatives in the 2026 Proposed Budget

Introduction

This chapter provides an overview of significant changes in the City's 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.

Human Services Department

Funding for Rental Assistance

Expenditures $4,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. The $4 million in this item is backed by proposed changes to the Business and Occupation (B&O) Tax.

This item adds ongoing General Fund appropriation for homelessness prevention through rental assistance payments. The 2025 Adopted Budget included $3.3 million for this same purpose. This item, when combined with the budget change titled "Funding for Eviction Legal Defense," brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

Funding for Eviction Legal Defense

Expenditures $527,000

This item adds Payroll Expense Tax Fund authority to HSD for eviction legal defense related to tenant rent arrears. This work was previously done by the Seattle Department of Construction and Inspections (SDCI). This item when combined with the budget change titled "Funding for Rental Assistance" brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative

Expenditures $4,050,000

This item adds $4,050,000 in General Fund funding on a one-time basis for a low-barrier shelter, housing navigation, and aftercare services pilot. The funds will support a contract with the Downtown Seattle Association (DSA) and the Purpose Dignity Action (PDA) to provide outreach, navigation, and aftercare that connect individuals experiencing homelessness to shelter and housing resources. This investment strengthens the City's capacity to support people experiencing homelessness with sustained, low-barrier services.

Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing

Expenditures $9,350,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds appropriation to mitigate potential federal funding cuts for shelter and housing. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds

Expenditures	$7,827,500

This item adds General Fund appropriation in HSD to begin a substantial, multiyear expansion of the city's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027 and allocates resources based on phased implementation over the next two years.

By Q4 2026, 155 new non-congregate, service-enhanced shelter beds will be open and serving clients; 2026 funding includes site identification, start-up costs, and three months of operating funds.

By Q4 2027, 305 non-congregate, service-enhanced shelter beds will be open and serving clients; 2027 funding includes site identification, start-up costs, and three months of operating funds for 150 new non-congregate, service-enhanced shelter beds. In addition, 2027 funding includes ongoing operations costs for the 155 non-congregate, service-enhanced beds that will come online in 2026.

Onsite services at all shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

Increase Funding for Outreach

Expenditures	$1,070,000

This item adds General Fund appropriation for We Deliver Care. We Deliver Care outreach workers establish relationships and earn the trust of individuals. They offer care and treatment services to individuals suffering from substance use disorder and using drugs in public places along Third Avenue and the Chinatown International District. This brings total ongoing funding for the We Deliver Care program to $3,470,000 in 2026.

Increase Funding for Diversion Capacity

Expenditures	$5,000,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $5,000,000 in ongoing General Fund for the LEAD program, supported by the proposed Public Safety Sales Tax revenue. This investment backfills prior one-time appropriations and expiring federal grant dollars, enabling the program to sustain its current caseload and continue accepting law enforcement referrals citywide. With this funding LEAD will be able to prioritize and respond to the highest-need referrals across the City of Seattle. The City's total 2026 support of LEAD is $20.4 million.

Add Two Case Managers for Health 99 Response

Expenditures	$400,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $400,000 in 2026 in the General Fund to support two Case Managers, supported by the proposed Public Safety Sales Tax revenue. These case managers are part of the post-overdose team called Health 99 housed

in the Seattle Fire Department. This investment continues the expansion of the City's Mobile Integrated Health program.

Funding for Detox and Inpatient Treatment Program

Expenditures $2,850,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds General Fund appropriation dedicated for withdrawal management and intensive inpatient treatment bed capacity for those with substance use disorders (SUD). It is funded with new Public Safety Sales Tax revenue.

Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)

Expenditures $1,240,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

The ORCA Center is part of DESC's Downtown Behavioral Health Clinic. The Center offers a safe, welcoming space for people to recover after an overdose, start medications for opioid use disorder (MOUD), and take the first steps toward stability. Services are available on a 24/7 basis.

This item adds ongoing funding for the ORCA POD, an outreach team that meets people wherever they are — on the street, in tents, RVs, or housing — to start MOUD and provide follow-up care. It is funded with new Public Safety Sales Tax revenue.

One-time Funding for Thunderbird Treatment Center

Expenditures $1,800,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $1.8 million to support the completion of renovations and construction to ensure a timely reopening of the Seattle Indian Health Board's Thunderbird Treatment Center in 2026. Once reopened, the Thunderbird Treatment Center will offer expanded behavioral health services for those struggling with substance use disorders. The 92-bed residential treatment facility will implement evidence-, practice-, and culturally-based activities, including Medications for Opioid Use Disorder (MOUD), traditional health services, and 15 dedicated beds for pregnant and parenting adults. It is funded with new Public Safety Sales Tax revenue.

One-time Funding to Prepare for New King County Crisis Center

Expenditures $500,000

This item adds one-time General Fund for programs and improvements to facilitate safe conditions and allow for the successful implementation of King County's safety and security plan for the Crisis Care Center facility that will be located in Capitol Hill.

The investments will include increased cleaning, an analysis based on 'Crime Prevention through Environmental Design,' and the increased presence of first responders. The City's main objective is to build a safe and welcoming environment for residents, business owners, those who work in the area, and visitors to the city. Maintaining a

multi-tiered security approach is crucial for creating a safe atmosphere. This approach has been modeled after the reopening of City Hall Park and the new waterfront park, which employ REACH services, ambassadors, security staff, and Seattle Police Department personnel.

Community Development Block Grant (CDBG) for Opioid Facilities

Expenditures	$500,000
Revenues	$500,000

This item redirects CDBG 2026 grant appropriation from the Office of Economic Development (OED) to HSD for additional funding to support opioid facilities projects.

2% Non-Inflationary Provider Wage Increase

Expenditures	$5,071,213

In 2023, the University of Washington completed a provider wage study and the City Council passed Resolution 32094 concerning human services provider pay. In the resolution, the Council stated their intent to consider increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

In 2024, the adopted budget included a 2% provider pay increase. This item adds an additional ongoing 2% provider pay increase, totaling to 4% added between 2024 and 2026. The $5.1 million in this budget item is in addition to the SMC mandated inflationary contract increase of 2.6% ($6.6 million) in 2026.

One-time Funding for Food Banks

Expenditures	$3,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for food banks and brings total funding in HSD for food banks in the proposed budget to $6.5 million. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery—which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. HSD partners with local organizations in the Seattle Food Committee to increase city-wide food access through healthy, culturally responsive groceries. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

One-time Funding for Meal Programs

Expenditures	$1,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for meal programs and brings total funding in HSD for meal programs in the proposed budget to $2.9 million. Meal programs provide nutritious prepared meals to children, older adults, families, people experiencing homelessness, and other food insecure communities needing meals. Funds will support food purchase, staffing, donated food procurement, and other program operations. HSD partners with local organizations in the Meals Partnership Coalition to increase city-wide food access through

healthy, culturally responsive meals. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

LIVABLE & INCLUSIVE COMMUNITIES

Office of Immigrant and Refugee Affairs

Support for Emerging Needs

Expenditures	$300,000

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $300,000 in one-time funds to address emerging needs for the city's immigrant and refugee community by supporting the expansion of rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity.

Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs

Expenditures	$3,700,000
Positions	2.0 FTE

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $3.7 million in one-time funds for services to immigrants and refugees. This includes $1.85 million to expand and launch critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support, and also includes $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation and community advisory resources. These funds also include staffing support for these programs.

Office of Civil Rights

Housing Reparations Study

Expenditures	$50,000

Building off the City's past investments and studies, this item adds $50,000 for OCR to compile a housing reparations report that analyzes historical City laws, policies, and/or practices that were discriminatory towards descendants of Black slaves and resulted in quantifiable harm to this community. This should include an analysis of redlining, racially discriminatory housing covenants, and other biased housing policies. As part of this work, OCR will also compile other local, state, federal, genealogical, and academic analyses on the impacts of racial discrimination towards descendants of Black slaves. These funds may be used to support external stakeholder engagement and related program costs.

Office of Housing

Reallocate Funding for the Mayor's Proposed Anti-Displacement and Reparations Housing Fund

Expenditures $20,000,000

The proposed budget allocates $20 million of the Office of Housing's existing Payroll Expense Tax Fund budget to the first year of the Mayor's proposed Anti-Displacement and Reparations Housing Fund, with the intent to fund $80 million over four years.

Create Reserve for Northgate Commons Project

Expenditures $5,000,000

The 2026 Proposed Budget creates a one-time reserve, using existing Payroll Expense Tax Fund budget from the Office of Housing, to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed-income, mixed-use community in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. This reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. The Executive intends to appropriate the remaining $15 million funding for this project in 2027 and future years.

Office of Economic Development

Provide Supports for Neighborhood Grocers

Expenditures $700,000

This one-time item, supported by the General Fund, will support the opening and expansion of small businesses offering healthy, fresh foods and cultural household essentials throughout Seattle neighborhoods. This support will encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.

Support Small Businesses through the Phố Đẹp Initiative

Expenditures $200,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide small business and neighborhood supports as part of the Phố Đẹp (Beautiful Neighborhood) Initiative, a community-led effort to address safety and livability in Seattle's historic Little Saigon neighborhood. These investments will enhance economic vibrancy by supporting business recruitment, providing resources for new businesses, and improving marketing throughout the neighborhood.

Support for a Community Workforce Training Center

Expenditures $250,000

This one-time item, supported by the General Fund, will provide funding to support capital costs for the development of a community workforce training center. The facility, to be developed and operated by Uplift Northwest, will provide space for job training and certification programs, dining, hygiene facilities, community activities and collaboration, administrative offices, and leasable commercial spaces.

Office of Labor Standards

Enforcement of App-Based Worker Minimum Payment and App-Based Worker Deactivation Ordinances
Expenditures $965,963

The Proposed Budget includes $965,963 for the Office of Labor Standards to fund new activity to protect the rights of app-based workers through enforcement, policy development, and collaborative outreach and education programs for two labor standards:

- The App-Based Worker Minimum Payment Ordinance (SMC 8.37, passed in 2022 to take effect as of January 13, 2024) and
- The App-Based Worker Deactivation Ordinance (SMC 8.40, passed in 2023 with procedural enforcement starting Jan 1, 2025, and full enforcement starting June 1, 2027)

Revenue from the City's Network Company License Fee backs these expenditures. The $965,963 provides funding for 3 positions, data analysis projects, a labor pool, and outreach and communications specifically focused on these two labor standards. The City established these app-based worker labor standards to change the underlying systems creating race-based disparities in our community by strengthening job security, increasing income, and improving other terms and conditions of work. Black, Indigenous, and other People of Color face unique barriers to economic insecurity and disproportionately work in low-wage jobs with insecure working conditions. U.S. Bureau of Labor Statistics data shows that Black and Latinx workers are overrepresented among app-based workers, comprising almost 42 percent of app-based workers but less than 29 percent of the overall labor force.

PUBLIC SAFETY

Seattle Police Department

Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer
Expenditures $212,055
Position Allocation 1.00

This item increases appropriation authority by $212,055 and adds ongoing position authority for 1.0 FTE Strategic Advisor 2 - Diversity, Equity, and Inclusion (DEI) Officer in SPD's Relational Policing Division. In 2022, SPD identified an immediate need for a DEI Officer and added a term-limited position to address the need. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to diversity, equity, and inclusion.

CARE

Expansion of the Community Crisis Responder Team
Expenditures $6,900,001
Position Allocation 31.00

A $6.9 million expansion of the CARE Community Crisis Responder (CCR) Team in the 2026 budget will double the number of response teams dispatched. Currently 24 CCR positions respond to calls throughout the city, and this item will add 24 positions (12 Community Crisis Responder I, and 12 Community Crisis Responder II) for a total of 48 CCRs, as well as an additional 6 Community Crisis Responder Supervisors to support and manage response calls; overall doubling CCR coverage across the city. A training manager position (Strategic Advisor 2) is also made permanent,

providing needed ongoing training and other support to the department.

Of the $6.9 million, $1.97 million is one-time funding to support the significant expansion in CARE. One-time funding pays for additional vehicles, and space improvements and/or changes for the district dispatching locations, as well as for the department's headquarters.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Community Police Commission

Restore 10% Vacancy Reduction in the Community Police Commission
Expenditures $146,426

This item restores a 10% salary reduction from the 2025 Adopted Budget to meet the General Fund revenue shortfall. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. Fully funding and filling this position is consistent with the mandates of the Accountability Ordinance.

Increase in Commissioner Stipends in the Community Police Commission
Expenditures $87,000

This item adds funding for the increase in Commissioner stipends (from $550 to $700 per month for Commissioner, and from $550 to $1200 per month for Co-Chairs). The stipend increase was part of the Police Accountability Ordinance revisions the Council passed in 2023. The ordinance did not include additional budget, requiring CPC to absorb these costs within its existing resources. This increase will provide funding for the forecasted annual amount for Commissioner stipends of $144,000 in the CPC budget.

UTILITIES AND TRANSPORTATION

Office of Sustainability and Environment

Expand Fresh Bucks Eligibility and Benefit Amounts

Expenditures $6,275,000

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In OSE, B&O federal mitigation funding will support a one-time expansion of the Fresh Bucks program. Fresh Bucks currently provides $40 per month in benefits to eligible households to buy fruits and vegetables at participating retailers and farmers markets. Funding pays for an increase in monthly benefits from $40 to $60 per month and increases enrollment by more than 4,000 new households, helping to address existing waitlists for participation. Funding is aimed at mitigating the adverse impacts of federal cuts to the Supplemental Nutrition Assistance Program (SNAP). These impacts include reductions in benefits beginning in October 2025, increases in

state cost-share requirements beginning in 2026, new restrictions on SNAP eligibility, and new work requirements.

Support for Lake City Farmers Market Expansion

Expenditures $126,728

This item increases one-time funding for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. The proposed budget includes $126,728 in General Fund for 2026, with a total commitment of $317,000 over three years.

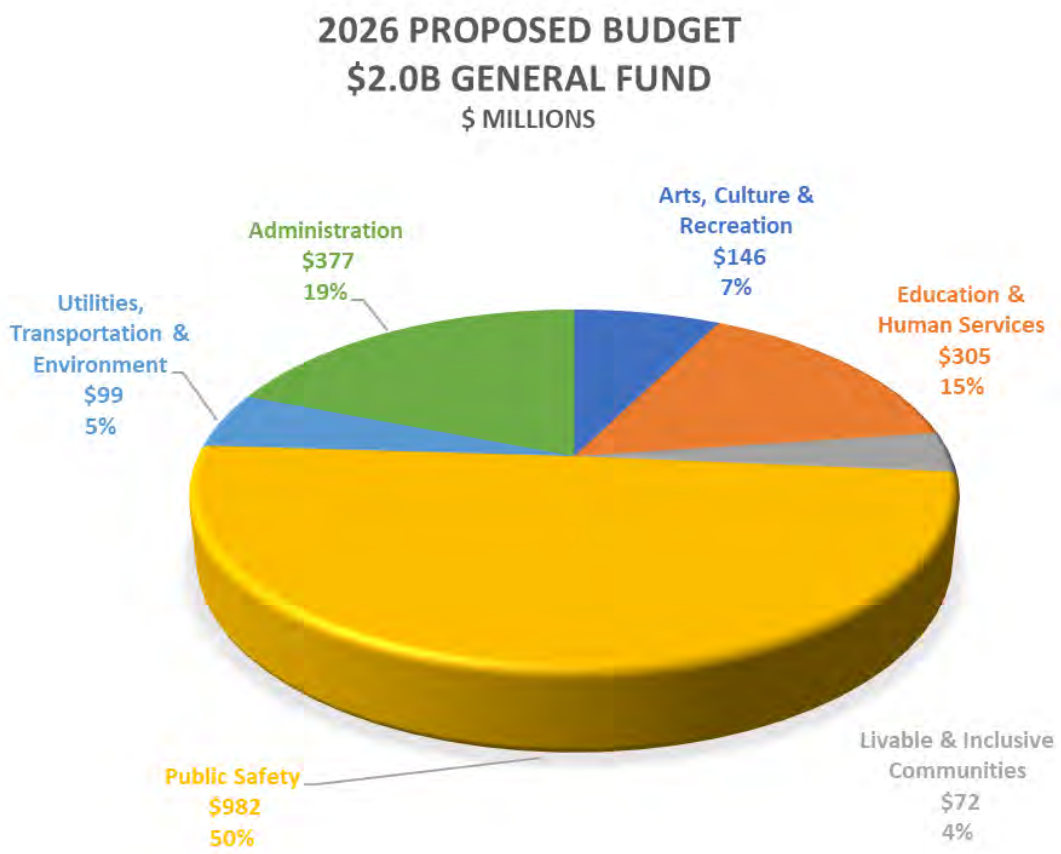
Seattle Public Utilities

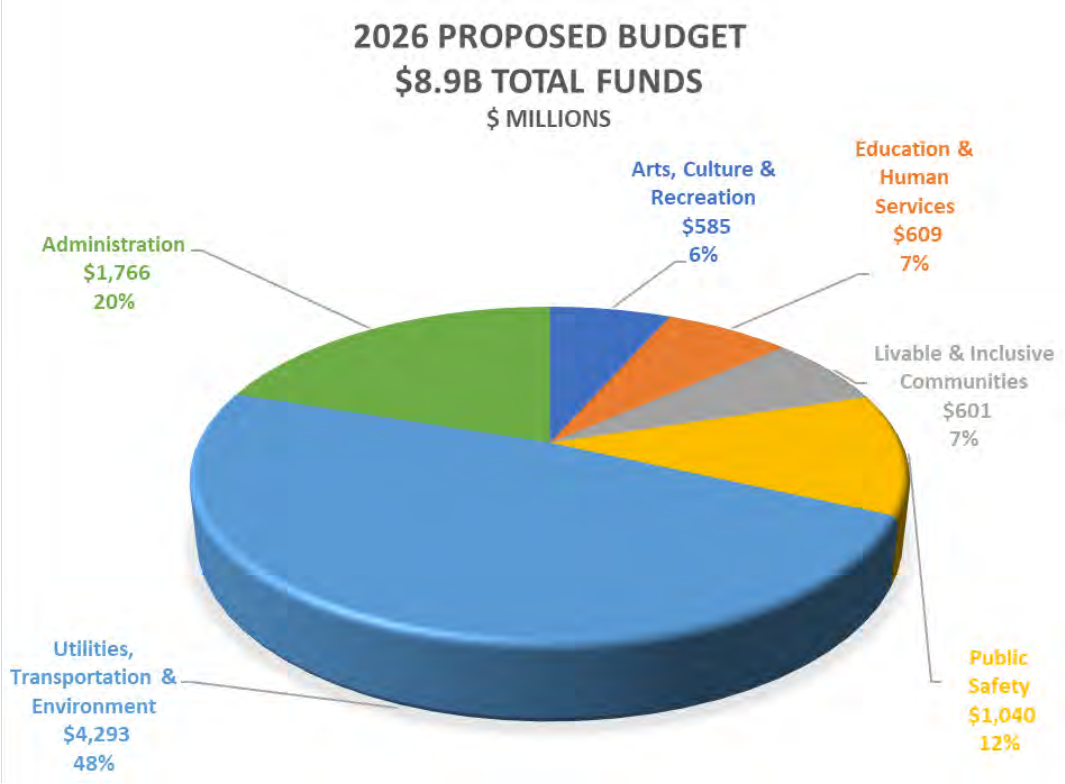
Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations

Expenditures $150,000

This item increases appropriations in the Solid Waste Fund on a one-time basis to fund programming that prevents textile waste and offers opportunities to refugee and immigrant women. This investment is intended to fund organizations that support refugee and immigrant women in overcoming barriers to employment while simultaneously diverting waste from Seattle's waste disposal system. The 2026 Endorsed Budget included $150,000, added by a City Council amendment. This item doubles the budget for this effort, bringing the total amount of 2026 funding to $300,000.

Summary Charts and Table





Summary Charts and Table

Expenditure Summary

In thousands of dollars

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed 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	51	19,507	0	25,394	0	23,104	0	23,563
Seattle Center	17,799	62,682	17,263	72,433	18,253	68,251	17,893	97,395
Seattle Public Library	0	109,102	0	107,310	0	110,937	0	105,092
Seattle Parks and Recreation	127,239	359,577	128,307	343,959	135,325	507,578	128,346	359,248
Subtotal	*145,090*	*550,868*	*145,570*	*549,096*	*153,578*	*709,871*	*146,239*	*585,299*
Education & Human Services								
Dept of Education and Early Learning	18,532	130,442	15,861	151,226	15,920	100,816	7,010	176,856
Human Services Dept	269,932	382,797	262,533	384,892	271,894	387,494	298,365	432,381
Subtotal	*288,465*	*513,239*	*278,394*	*536,118*	*287,814*	*488,309*	*305,376*	*609,237*
Livable & Inclusive Communities								
Dept of Neighborhoods	16,502	19,690	16,211	19,195	16,736	19,532	16,806	19,591
Office of Hearing Examiner	1,306	1,306	1,314	1,314	1,380	1,380	1,373	1,373
Office for Civil Rights	8,419	8,419	7,864	7,864	8,186	8,186	8,257	8,257
Office of Economic Development	11,794	33,665	10,335	31,170	10,908	31,342	16,753	40,688
Office of Housing	130	223,512	0	344,325	0	348,206	0	344,492
Office of Immigrant and Refugee Affairs	6,255	6,446	6,225	6,367	6,571	6,722	10,677	10,826
Office of Labor Standards	0	8,802	0	8,525	0	8,847	0	9,872
Office of Planning and Community Development	15,788	29,748	8,111	38,712	8,548	39,305	8,770	39,518
Seattle Dept of Construction and Inspections	12,053	116,542	8,347	122,475	8,739	126,774	9,103	125,993
Subtotal	*72,247*	*448,130*	*58,407*	*579,947*	*61,068*	*590,295*	*71,739*	*600,608*

Summary Charts and Table

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Public Safety								
Community Assisted Response and Engagement	27,525	27,525	32,816	32,816	36,491	36,491	45,433	45,433
Community Police Commission	1,878	1,878	2,132	2,132	2,235	2,235	2,499	2,499
Firefighter's Pension	0	24,932	0	26,471	0	27,482	0	27,487
Law Dept	44,697	44,697	46,176	46,176	48,562	48,562	48,538	48,538
Office of Emergency Management	4,315	4,315	3,072	3,072	3,227	3,227	4,236	4,236
Office of Inspector General for Public Safety	4,492	4,492	5,217	5,217	5,461	5,461	5,379	5,379
Police Relief and Pension	0	26,186	0	22,465	0	22,518	0	22,508
Seattle Fire Dept	330,733	330,796	327,624	327,624	340,746	340,746	347,198	348,673
Seattle Municipal Court	47,084	47,084	45,891	46,227	48,086	48,482	48,350	48,744
Seattle Police Dept	492,637	495,843	447,902	451,560	461,012	465,568	480,784	486,101
Subtotal	*953,361*	*1,007,749*	*910,830*	*963,759*	*945,820*	*1,000,772*	*982,418*	*1,039,599*
Utilities, Transportation & Environment								
Office of Sustainability and Environment	8,703	28,938	8,361	27,140	8,743	27,746	14,469	33,413
Seattle City Light	0	1,530,130	0	1,705,244	0	1,814,502	0	1,806,864
Seattle Dept of Transportation	67,662	664,921	56,243	674,872	57,234	635,720	59,518	671,134
Seattle Public Utilities	21,767	1,398,576	26,714	1,585,552	27,690	1,680,507	24,913	1,781,668
Subtotal	*98,132*	*3,622,564*	*91,319*	*3,992,809*	*93,667*	*4,158,475*	98,899	4,293,079
Administration								
Office of the City Auditor	2,049	2,049	2,571	2,571	2,700	2,700	2,642	2,642
City Budget Office	9,417	10,477	9,782	9,782	10,240	10,240	10,188	10,188
Civil Service Commissions	998	998	2,818	2,818	2,883	2,883	3,038	3,038
Ethics and Elections Commission	1,483	3,652	1,470	11,732	1,545	4,642	1,533	4,625

Summary Charts and Table

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Office of Economic and Revenue Forecasts	830	830	749	749	911	911	875	875
Finance and Administrative Services	60,766	640,368	69,801	464,042	71,775	438,256	70,931	449,378
Finance General**	234,461	368,293	242,793	588,200	228,793	537,104	219,153	442,608
Seattle Information Technology Dept	0	287,289	0	286,159	0	289,100	0	305,959
Legislative Dept	21,074	21,074	22,764	22,764	23,939	23,939	23,630	23,630
Office of the Mayor	12,376	12,376	15,132	15,132	15,976	15,976	15,910	15,910
Office of the Employee Ombud	1,222	1,222	1,235	1,235	1,296	1,296	1,314	1,314
Office of Intergovernmental Relations	3,329	3,329	3,472	3,472	3,626	3,626	3,530	3,530
Employees' Retirement System	0	312,706	698	15,985	730	16,545	716	16,386
Seattle Dept of Human Resources	25,703	411,634	23,106	449,927	23,617	473,923	23,269	485,734
Subtotal	*373,707*	*2,076,297*	*396,391*	*1,874,568*	*388,032*	*1,821,144*	*376,730*	*1,765,818*
Total	**1,931,002**	**8,218,848**	**1,880,911**	**8,496,297**	**1,929,979**	**8,768,865**	**1,981,401**	**8,893,640**

*Formerly Community Safety and Communications Center

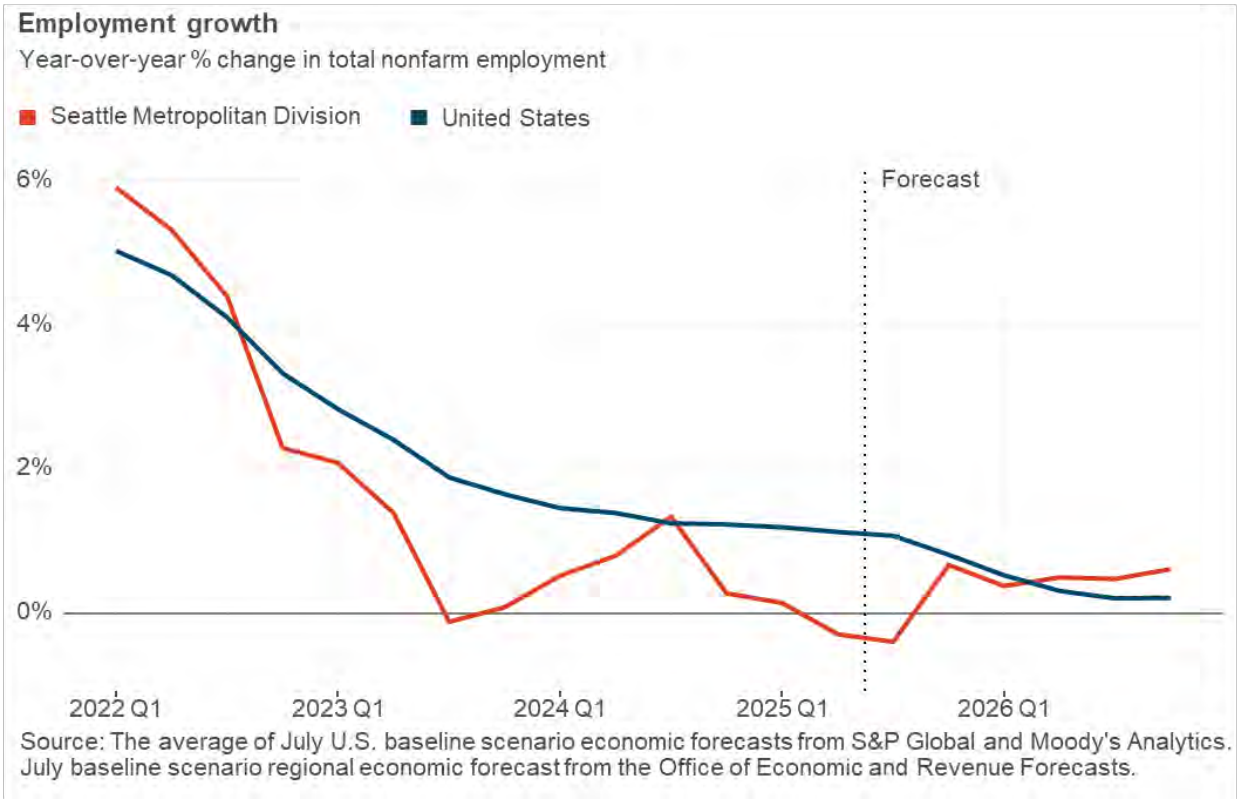
**General Fund (GF) transfers are reported in Finance General (Administration) to align with actual appropriations as well as totals in the General Fund Financial Plan (00100); this includes transfers to the Office of Labor Standards, Firefighter's Pension, Police Pension, Seattle Public Library, Seattle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

General Fund Revenue Overview

National Economic Conditions and Outlook

Disappointing inflation readings in the first half of 2024 compelled the Federal Reserve Bank to keep its interest rate in the 5.25% to 5.50% range. But as inflation continued to ease and showed more satisfactory progress towards the 2% inflation target, Federal Open Market Committee (FOMC) members decided to lower the interest rate by 0.5% in September 2024 and made two additional 0.25% cuts in the November and December meetings. Tariffs announced in April 2025 were largely expected to lead to higher inflation, but uncertainty regarding the details of trade policy changes, and the response of households, businesses, and overall economic impacts put the Fed on hold with further monetary easing. While the labor market cooled down noticeably in the first half of 2025, so far tariffs have not led to a spike in inflation that economists were expecting. The Fed is likely to resume monetary easing in September, with at least one interest rate cut expected in November or December meeting.

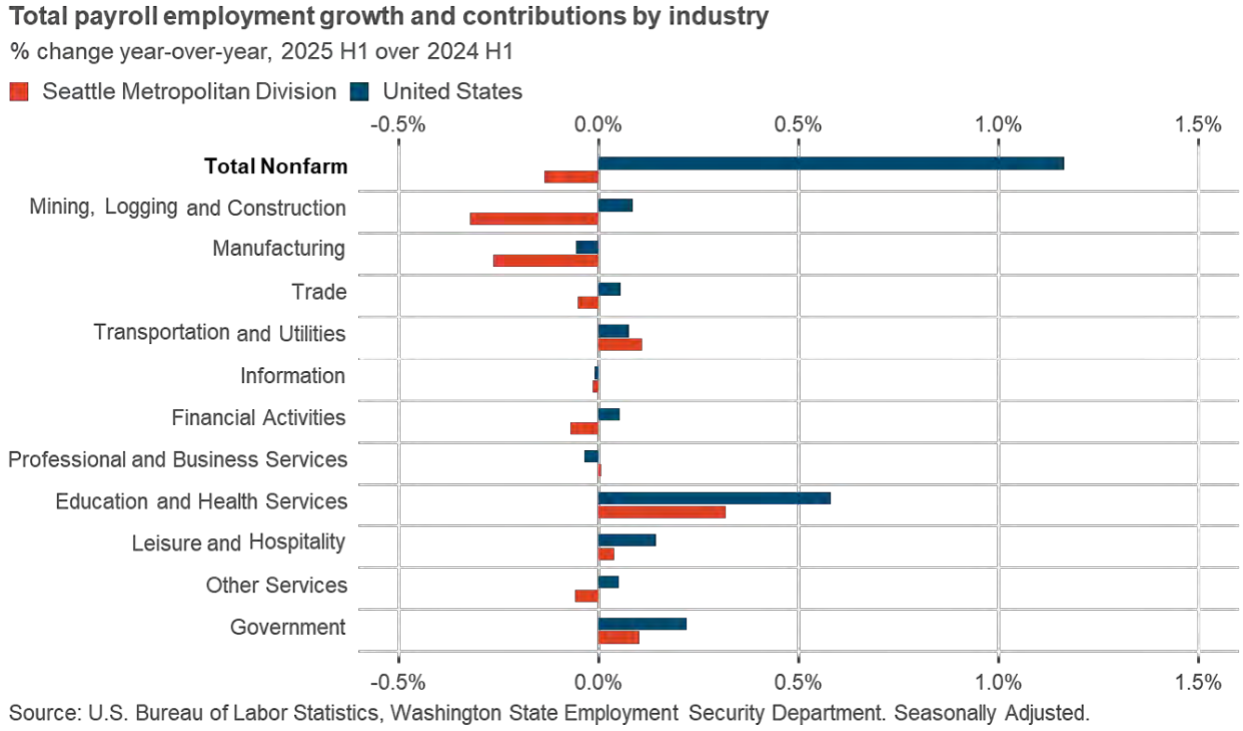
The August revenue forecast presented below as well as the underlying regional economic forecast developed in July are based on the average of the national economic forecasts from S&P Global and Moody's Analytics released in early July. Despite notably higher risks of a recession, most economists expect that the national economy will be able to avoid a downturn. However, employment growth is expected to be low as growth in both labor demand and labor supply has slowed and hiring has declined. As shown in the employment figures below, the July forecast for the U.S. expected only modest job growth in 2025 and 2026.



Seattle Metropolitan Area Economic Conditions and Outlook

Evident from the figure above, Seattle's regional economy has continued to lag the performance seen at the national level. Based on the estimates released by the Washington State Employment Security Department (ESD) in July 2025, which revised regional employment down going back to October 2024, employment declined about 0.1% year-over-year in the first half of 2025 while U.S. employment grew 1.1% during the same period.

There are several factors that have negatively affected the region's recent economic performance, clearly visible in the figure below. Reductions in the demand for office space and quickly rising office vacancy rates, combined with high interest rates, have resulted in a significant slowdown of construction activity after a decade of construction boom. Manufacturing employment has declined due to layoffs at Boeing. And finally, labor demand in the tech sector remains weak. While tech layoffs were not unique to Seattle, this sector has a disproportionate impact on the Seattle region relative to the nation as whole. Regional employment in Trade, Information and Professional and Business Services – sectors where regional tech companies operate – declined by 25,000 between June 2022 and December 2023, approximately 1.5% of total regional employment, and has not grown since.

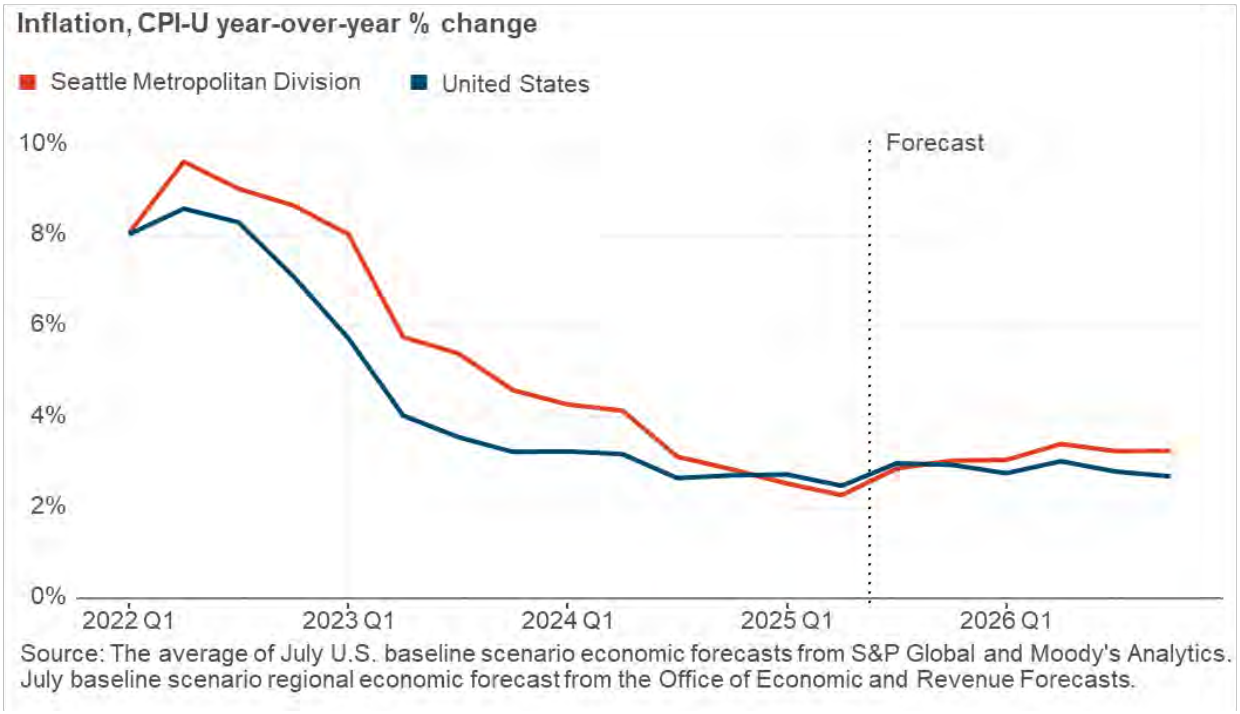


The most recent regional economic forecast, prepared by the Office of Economic and Revenue Forecasts in July 2025[1], projects that regional employment will remain flat in 2025 and only grow 0.5% in 2026. This reflects the uncertain economic outlook as well as the downward revision in year-to-date job growth by the ESD and the underlying employment composition by industry.

[1] https://www.seattle.gov/economic-and-revenue-forecasts/forecasts

While most of the uncertainty and downside economic risks are with regard to the path of the labor market, tariffs have now added uncertainty to the inflation outlook. In the first half of 2025, both national and Seattle area inflation rates were notably lower than the forecasts from March, which anticipated tariffs to quickly affect prices. In reality, the overall price level as measured by the CPI-U increased by a modest 2.6% in the U.S. and 2.3% in the region. But most economists still expect tariffs to lead to higher inflation in the coming months as the stock of pre-tariff inventories is depleted, tariffs on materials work their way through the supply chain, and there is more clarity on trade policy overall, compelling businesses to adjust their prices accordingly.

The figure below illustrates the quarterly outlook for regional inflation, which begins to rise marginally in the second half of 2025. On an annual basis, the Office of Economic and Revenue Forecasts estimates that the regional CPI-U inflation rate for 2025 will remain low at 2.8%. A softening in the regional residential rental market and slower rent growth have been key factors in the recent cooling of inflation, as housing represents close to 50% of the overall expenditures accounted for in CPI-U. In 2026, inflation is expected to increase slightly to 3.3% as a result of higher tariffs.[2]



[2] https://www.seattle.gov/economic-and-revenue-forecasts/inflation

City Revenue

The following sections present the current forecast for revenue sources supporting the City's primary operating fund, the General Fund, its primary capital funds REET I and REET II, 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

While there are some persistent vulnerabilities in the Seattle region's economy, resilient tax revenues and City policy proposals lead to an encouraging revenue picture through 2026. As the table below shows, General Fund revenues are revised to $1,963.2 million in 2025, up $26.9 million (1.4%) from 2025 Adopted revenues, and to $1,993.5 million in 2026, up $35.3 million (1.8%) from 2026 Endorsed revenues. The 2025 increase is driven largely by higher than previously anticipated business & occupation (B&O) tax and utility tax revenues. In 2026, two City tax proposals will generate new revenues: voters will determine in November whether to authorize changes to the B&O tax; and the City Council will decide in October whether to approve an increment to the sales and use tax. Proposed policy changes for 2026 also include a $75.5 million reduction in the transfer from the JumpStart Payroll Expense Tax Fund and are in addition to the August forecast that was approved by the City's Economic and Revenue Forecast Council on August 4, 2025. The sum of these policy changes is a net increase in 2026 revenue of $42.1 million.

General Fund Revenue, 2024 – 2026, thousands of dollars

Revenue	2024 Actuals	2025 Adopted	2025 Revised	2026 Endorsed	2026 Proposed
Property Tax	312,103	324,502	324,099	324,857	323,193
Property Tax - Medic One Levy	66,873	63,788	65,123	78,153	75,221
Property Tax Total	**378,975**	**388,290**	**389,222**	**403,010**	**398,414**
Sales & Use Tax	312,262	315,620	315,776	322,024	330,912
Sales & Use Tax - Criminal Justice	28,130	28,373	28,899	28,954	69,105
Sales & Use Tax Total	**340,392**	**343,993**	**344,674**	**350,978**	**400,017**
Business & Occupation Tax	353,343	369,454	383,042	394,550	471,570
Payroll Expense Tax	-429	0	939	0	0
Utilities Business Tax - Private Utilities	40,454	34,503	39,158	32,995	39,547
Utility Tax - Private Total	**40,454**	**34,503**	**39,158**	**32,995**	**39,547**
Tonnage Tax	7,178	5,521	5,865	5,703	5,930
Utilities Business Tax - City Light	74,324	70,580	71,747	72,255	72,548
Utilities Business Tax - City SWU	26,576	27,546	28,639	28,455	29,007
Utilities Business Tax - City Water	40,709	38,740	39,359	39,547	39,379
Utilities Business Tax - Drainage/Waste Water	68,881	72,560	71,788	76,593	75,891
Utility Tax - Public Total	**217,668**	**214,947**	**217,397**	**222,553**	**222,755**
Firearms & Ammunition Tax	85	100	110	100	103
Gambling Tax	511	0	473	325	398
Leasehold Excise Tax	9,278	7,885	7,823	8,001	8,058
Pleasure Boat Tax	124	130	130	130	130
Transportation Network Company Tax	5,169	5,664	5,123	5,772	5,203
Other City Taxes Total	**15,167**	**13,778**	**13,659**	**14,329**	**13,893**
Meter Hood Service	3,965	4,400	4,000	4,400	4,000
Parking Meters	35,227	36,342	33,328	38,456	32,476
Parking Meters Total	**39,192**	**40,742**	**37,328**	**42,856**	**36,476**
Adult Probation and Parole	1	0	0	0	0
Court Fees & Charges	1,093	528	626	478	558
Court Fines	17,272	24,753	22,203	23,584	22,017
Court Fines Total	**18,366**	**25,281**	**22,829**	**24,062**	**22,576**
Criminal Justice Assistance	5,814	5,371	6,184	5,578	6,580
E-911 Reimbursements & Cellular Tax Revenue	718	1,004	1,004	1,004	1,077
Liquor Board Profits	5,882	5,996	5,947	6,061	5,947
Liquor Excise Tax	5,374	5,341	5,454	5,480	5,536
Marijuana Excise Tax	1,463	2,108	2,207	2,267	2,299
Trial Court Improvement Account	149	150	150	150	150
Revenue from Other Public Entities Total	**19,400**	**19,969**	**20,946**	**20,539**	**21,589**

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

Revenue	2024 Actuals	2025 Adopted	2025 Revised	2026 Endorsed	2026 Proposed
Federal Direct Grants	8,169	3,992	27,410	3,992	3,492
Federal Indirect Grants	4,189	2,690	12,347	2,690	1,814
Other Grants	850	554	1,608	554	554
State and Local Grants	8,679	7,489	14,587	7,471	7,471
Grants Total	**21,887**	**14,724**	**55,952**	**14,706**	**13,330**
Transfer from - Other Fund	21,667	434	1,158	458	652
Transfer from - Payroll Expense Tax Fund	91,354	314,535	280,535	275,366	199,866
Fund Balance Transfers Total	**113,021**	**314,969**	**281,693**	**275,824**	**200,518**
Cost Allocations & Administrative Charges	33,196	34,146	36,366	35,686	35,847
Legal Services	4,349	3,067	3,230	3,158	1,689
Other Proceeds	831	89	82	90	15
Personnel Service Charges	33,422	34,032	28,852	35,455	30,018
Public Safety Enforcement	12,155	10,034	11,836	10,436	11,143
Sales Proceeds	37	0	0	0	0
Use Charges	122	225	204	225	162
Service Charges & Reimbursements Total	**84,111**	**81,594**	**80,569**	**85,051**	**78,873**
Animal Shelter Licenses & Fees	2,446	2,587	2,610	2,617	2,629
Business License Fees	21,255	20,751	21,628	21,344	21,891
Emergency Alarm Fees	849	514	434	514	434
Fire Permits & Fees	7,225	9,482	8,965	9,496	8,979
Interest on Investments	19,447	19,531	16,710	18,749	15,534
Miscellaneous Revenue	9,148	7,607	12,052	7,468	8,122
Other Business Licenses, Permits, & Fees	7,047	8,146	7,609	10,671	10,429
Other Interest Earnings	1,405	900	1,166	800	877
Private Contributions & Donations	0	0	149	0	0
Professional & Occupational Licenses	4,068	3,763	3,748	4,316	4,298
Street Use Permits	715	760	725	760	737
Licenses, Permits, Interest Income and Other Total	**73,606**	**74,041**	**75,795**	**76,735**	**73,929**
Total General Fund	**1,715,154**	**1,936,286**	**1,963,203**	**1,958,189**	**1,993,488**

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 2026 are based on January 1, 2025 valuations. Over the course of the year, the King County Assessor conducts the research and appraisals needed to retroactively determine those valuations. Assessed values (AV) have declined over the last two years due to the high-interest rate environment, uncertainty around the long-term demand for office space, and a cooling residential market. While expectations of further interest rate cuts later this year may boost the real estate market, assessed values are expected to grow much more slowly than anticipated last year. At the same time, the construction sector continues to grapple with high costs and rising office vacancy rates that are likely to prevail for an extended period. As a result, the outlook for new construction has also weakened since last year. Given these developments, 2026 Proposed revenues from the general expense property tax have been revised to $323.2 million, down $1.7 million compared to the 2026 Endorsed. 2025 Revised revenues have not materially changed from the 2025 Adopted.

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 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 increases or decreases, respectively, when King County AV shrinks or grows faster than the rate of growth of the levy amount. The City's share, in turn, grows or shrinks with the tax rate and the pace of growth of the City's AV relative to the County's AV. For 2025, revenues are anticipated to be $65.1 million, $1.3 million higher than the adopted owing to slightly slower AV growth for the County and faster AV growth for the City than was expected. However, the 2026 Proposed Budget includes revenues of $75.2 million, $2.9 million lower than the 2026 Endorsed as the Medic 1/EMS levy renewal vote will include a rate of $0.25 per $1,000 assessed value – lower than previously assumed – and City AV is expected to grow much more slowly.

Sales and Use Tax. Consistent with the weak performance of the regional economy and notable declines in revenues from the construction and trade sectors, the revised forecast anticipates only 1.3% growth in sales tax revenues in 2025, which is about $0.7 million more compared to the 2025 Adopted Budget forecast. This is expected to be followed by 4.8% growth in 2026, as interest rates decline and sales tax revenues are further boosted by Engrossed Substitute Senate Bill 5814, which expands the list of services subject to the sales tax. This change along with the proposed added sales tax increment of 0.1% for criminal justice investments results in 2026 Proposed sales tax revenues that are $49.0 million higher than the 2026 Endorsed.

Business and Occupation (B&O) Tax. Similar to the sales tax, Seattle's weak economic performance is expected to weigh on B&O tax revenues as well. But while sales tax and B&O tax in general tend to move together, the tax base for B&O tax is more diversified, with the construction and trade sectors taking up smaller shares. 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. B&O tax revenues are however expected to be negatively affected in 2026 by the Engrossed Substitute Senate Bill 5814, which reclassifies some services as retail and in effect lowers the B&O tax rate imposed on gross receipts from affected activities. But this reduction is offset by the proposed increase to B&O tax rates across all classifications, which leads on net to an increase of $77.0 million above the 2026 Endorsed.

Utility Business Tax – Private Utilities. This revenue category includes taxes on cable television, telephone service, natural gas, and the central steam heating provided in the downtown core. The

overall forecast for this revenue category is slightly revised upward, garnering an additional $0.1 million for 2025 Revised revenues when compared to the 2025 Adopted, and $1.7 million for 2026 Proposed revenues when compared with the 2026 Endorsed. This adjustment reflects two developments. One, a colder start of 2025 increased demand for heating utilities. Two, revenues for cable television have shown a slowdown in their decline, suggesting that the revenue stream is "bottoming out" with a stable base of taxpayers. In total, private utilities are projected to reach $39.2 million in 2025 and $39.5 million in 2026.

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 2025 revenues slightly upward by $2.5 million compared to the Adopted, capturing a stronger than expected performance by solid waste and electric the first half of the year. The forecast for 2026 remains virtually unchanged at $222.8 million.

***Transportation Network Company* Tax.** In November 2019, the City Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of $0.57 per trip is owed for all rides originating in Seattle by TNC's with more than 1 million rides per calendar quarter. Council reduced the ride threshold to 200,000 rides per quarter effective October 2020, and then, per state law, the tax rate to $0.42 per trip effective January 1, 2023. At the start of the COVID-19 pandemic, the demand for rides and the number of drivers plummeted, dramatically reducing TNC tax revenue. Since this pandemic low, the recovery of both demand for rides and supply of drivers has continued to be anemic. The forecast for both 2025 and 2026 has been revised down by $0.5 million to $5.1 million and $5.2 million, respectively, largely due to lower-than-expected year-over-year growth for the first half of 2025.

Parking Meters. Revenue from on-street parking meters is forecast to be $33.3 million in 2025 and $32.5 million in 2026. The 2025 forecast has declined $3 million (-8.3%) from the 2025 Adopted Budget and the 2026 forecast has declined $6.0 million (-15.5%) since the 2026 Endorsed Budget. The downward revisions, as well as the year-over-year decrease, are due mostly to declining meter rates. Rate changes are typically made by the Seattle Department of Transportation three times per year and are determined by its Performance-Based Parking Program model which sets rates to target one to two open spaces per block face. Each cycle, changes are a mix of increases and decreases citywide, but recent changes have represented a decrease in average parking rates.

Declining transactions have also contributed to the downward revision in projected revenues. The number of paying parkers has been declining slowly but steadily since peaking in 2022. That year, there were 9.4 million parking meter transactions. In 2024, there were only 8.6 million, a decline of 9%, even while the number of metered spaces increased by 3% over this time period. One cause of this decline may be scofflaw or parkers not paying the meter. City Council recently approved significant increases to parking citation fine amounts, effective January 2025 (see next). Over time, this may lead to a higher likelihood of meter payment among parkers, but the forecast does not assume such a change.

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. The amounts going to the General Fund from these sources are projected to be $22.1 million in 2025 and $22 million in 2026. The 2025 projection represents a decrease of $2.5 million (-10.6%) relative to the 2025 Adopted and the 2026 projection represents a decrease of $2 million (-8.5%) relative to the 2026 Endorsed. The reduction is mostly

attributable to red-light camera citations being lower in 2024 and 2025 than previously expected and estimates of future volumes being adjusted accordingly. All totals include an assumption of additional revenue from increases to parking citation fine amounts, which were approved as part of the 2025 Adopted Budget and took effect in January 2025. At the time, these changes were estimated to add $4.9 million to annual revenues.

Grant Revenues. Federal, State and local grant revenues can change significantly over 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 do not provide additional discretionary revenues for allocation through the budget process. In the budget, grants are fully appropriated in the first year of acceptance. Revenues are assumed to equal that appropriation but are only collected when spending occurs, which could be over multiple years. The 2025 Revised forecast for grant revenues of $56.0 million includes grants carried forward from 2024 that have not been spent down. 2026 Proposed revenues are $13.3 million, down from the 2026 Endorsed by $1.4 million.

Fund Balance Transfers. Fund balance transfers are revenue transfers between City funds. The transfer in 2025 has been revised down by $33.3 million as a result of legislation that reduced the transfer from the Payroll Expense Tax Fund. 2026 Proposed transfers are down $75.3 million from the 2026 Endorsed, also due to a reduction in the transfer from the Payroll Expense Tax Fund. For further explanation of the transfer and uses of payroll expense tax revenues, please see the Budget Overview section of this budget book.

Service Charges and Reimbursements. This category includes revenues to recover the costs of services within city government and revenues generated from legal and personnel services. Revenues for both 2025 and 2026 have been revised down compared to the Adopted and Endorsed to $80.6 million and $78.9 million, respectively, largely because of reduced rates charged by the Seattle Department of Human Resources.

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. For 2025, business license revenues were revised up $0.9 million compared to the 2025 Adopted Budget and $0.5 million compared to the 2026 Endorsed Budget.

Interest Income. The City receives interest earnings on its residual cash holdings. Anticipated decreases in interest rates have led to a downward revision for 2025. The revised estimate for 2025 is approximately $16.7 million, down from the $19.5 million in the 2025 Adopted Budget. Earnings rates are projected to decrease further in 2026 and the resulting forecast is for interest earnings to decrease to $15.5 million in 2026.

Non-General Fund Revenues of Note

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

REET I and REET II Capital Funds – Real Estate Excise Tax (REET). REET revenues are generated by a combined 0.5% tax on all real estate transactions. In 2024, the Federal Reserve cut its interest rate by 1% in the second half of the year, but long run interest rates did not change much and remain high, with the average 30-year mortgage rate still above 6.5%, limiting both the demand and the supply of homes for sale. REET revenues increased to $62.7 million in 2024 and are expected to further grow to $68.2 million in 2025, up from $66.5 million in the forecast underlying the 2025 Adopted Budget. For the 2026 Proposed Budget, the forecast now anticipates $77.2 million, down from the $85.7 million expected in the 2026 Endorsed Budget.

Arts and Culture Fund - Admission Tax. Admission tax revenue is expected to be $23.9 million for 2025. This is down by $2.6 million from the $26.5 million in the 2025 Adopted Budget. The projected revenue for 2026 is $25.4 million, an increase of $1.5 million from 2025, but still $1.8 million below the 2026 Endorsed Budget forecast. The 6.4% year-over-year growth expected in 2026 reflects the anticipated impact of the 2026 FIFA World Cup on entertainment and related events in the City, while the overall downward revision of admission tax revenues is based on fewer international visitors expected compared to the outlook from last October.

Seattle Park District Fund – Property Tax Levy. In August 2014, voters approved the creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction, 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 are not 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 1.75 cents per ounce of sweetened beverages or the equivalent for condensed syrups distributed into the City of Seattle. Consumption patterns and volumes have stabilized since the COVID era low of $15.6 million. Revenues in 2024 came in at $20.0 million and the revised forecast for 2025 anticipates collections at a similar level. The 2026 Proposed Budget anticipates revenues of $22.2 million, an increase from the 2026 Endorsed amount of $21.3 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. In both 2025 and 2026, revenues have been revised down from the Adopted and Endorsed to $11.9 million and $12.9 million, respectively, owing to less growth than anticipated in the first half of 2025 and a weaker tourism outlook in 2026.

Transportation Fund - Commercial Parking Tax. Commercial parking tax is a 14.5% rate levied on the parking fee that drivers pay to park in the City's commercial parking lots. The 2025 and 2026 forecasts

were each revised down by about $4 million to $50.2 million and $50.5 million, respectively, dampened by slower growth anticipated in the leisure and hospitality sector.

JumpStart Payroll Expense Tax Fund. For 2025, the City's Payroll Expense Tax applies to those businesses with a total 2024 payroll expense in Seattle of at least $8,837,302, and at least one employee with a 2025 annual compensation of $189,371 or higher. Specific tax rates vary with the level of individual employee's compensation and a company's total Seattle payroll.[3] The Payroll Expense Tax was first imposed in 2021, with the first payments made in January 2022. Total 2021 tax obligations reached about $293 million, but fell to $253 million in 2022, before growing to $313 million in 2023, and then further rising to $351 million in 2024 in large part due to higher tax rates imposed in 2024. The revised forecast for 2025 revenues is $382.9 million, $57.6 million lower than the 2025 Adopted due to lower than expected revenues in 2024 and higher economic uncertainty weighing down stock prices. The 2026 Proposed Budget anticipates $388.0 million in revenues, $78 million less than the 2026 Endorsed Budget.

Though the City's experience with this tax is limited, it suggests that for several reasons the Payroll Expense Tax will be more volatile year to year and more complicated to forecast than other similarly sized revenues streams (property tax, sales tax, and business and occupation tax). About 70% of the revenues from this tax are paid by only 10 companies, most of them in the technology sector. The slowdown in this sector accompanied by layoffs and falling stock values led to a sharp drop in tax obligations in 2022 since stock grants represent a notable share of total compensation for technology workers. The strong bounce back of stock prices in 2023 and 2024 helped offset the effect of tech sector job losses on Payroll Expense Tax revenues.

However, while tech stock prices soared in 2024, with Amazon growing 52.1%, Google 38.3%, and Meta 95.2%, Payroll Expense Tax revenues grew only 12.1% in 2024. This is strikingly low given that higher tax rates accounted for 6.5% of that growth. In addition to the stock market, business decisions made by a small number of companies about where they create and allocate jobs also significantly affect Payroll Expense Tax revenues. Amazon added nearly 12,000 employees in Bellevue between 2020 and 2024, while its reported headcount in Seattle dropped by about 10,000 over the same period. In 2024, Meta moved out of two buildings in Seattle's South Lake Union that have space for about 2,000 employees while it added roughly the same number to its headcount in Bellevue. The volatility due to a narrow tax base and dependence on the decisions of a small number of taxpayers and stock price movements will be important risks going forward.

[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

	2021	2022	2023	2024	2025
Property Taxes (per $1,000 Assessed Value)					
General Property Tax	1.16	1.14	1.06	1.11	1.04
Families & Education	0.34	0.32	0.29	0.30	0.35
Low Income Housing	0.16	0.15	0.14	0.47	0.48
Transportation	0.38	0.37	0.33	0.34	0.63
Library	0.12	0.11	0.10	0.11	0.12
Election Vouchers	0.01	0.01	0.01	0.01	0.02
City Excess GO Bond	0.09	0.06	0.05	0.05	0.05
Other Property Taxes related to the City					
Seattle Park District	0.21	0.20	0.39	0.41	0.43
Emergency Medical Services	0.26	0.25	0.21	0.23	0.22
Retail Sales and Use Tax	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax	0.15%	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%
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%	0.00%
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%
Firearms 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 2026 Proposed Budget includes $417 million in appropriation backed by $388 million in forecasted Payroll Expense Tax revenues and an additional $32 million in one-time Payroll Expense Tax fund balance resulting from a combination of fund balance and interest earnings on PET funds.

Of this amount, the proposed budget transfers $189.5 million (45.4%) in Payroll Expense Tax to support general government operations in the General Fund in 2026.

The proposed budget transfers an additional $10 million to the General Fund to support administrative costs assumed to be incurred in the General Fund resulting from administering Payroll Expense Tax collections, program administration, fund and financial management, policy planning, and evaluation. This transfer for administrative costs represents 2.4% of total Payroll Expense Tax appropriations, and 4.4% of appropriations after the transfer to support general government operations.

The proposed budget allocates $143.1 million in Payroll Expense Tax to support investments in affordable housing and related services. This represents 34.3% of overall Payroll Expense Tax appropriations and 62.9% of appropriations after the transfer to support general government operations. This funding supports 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. This funding also supports allocations in Finance General (for the Northgate Commons project and for forgiveness of a loan to Community Roots Housing), in HSD (for rental assistance), and in SDCI (for tenant legal protections).

The proposed budget allocates $34.7 million in Payroll Expense Tax to support investments in economic development across 11 City departments. This represents 8.3% of overall Payroll Expense Tax appropriations and 15.3% of appropriations after the transfer to support general government operations. The Office of Economic Development receives most of this funding at $23.9 million, followed by the Human Services Department with $3.8 million, the Department of Transportation with $1.8 million, and the Fire Department with $1.5 million. These funds support implementation of the Future of the Seattle Economy framework, downtown activations, and anticipated costs related to FIFA World Cup games in 2026.

The proposed budget allocates $22.6 million in Payroll Expense Tax to support the Equitable Development Initiative in the Office of Planning and Community Development. This represents 5.4% of overall Payroll Expense Tax appropriations and 9.9% of appropriations after the transfer to support general government operations. The Equitable Development Initiative invests in neighborhoods most impacted by displacement and low access to economic opportunities and aims to expand opportunity, prevent displacement, and build on local cultural assets.

The proposed budget allocates $17.2 million in Payroll Expense Tax to support the Seattle Green New Deal, which aims to make Seattle carbon neutral by 2050. This represents 4.1% of overall Payroll Expense Tax appropriations and 7.6% of appropriations after the transfer to support general government operations. The Office of Sustainability and Environment receives most of this funding at $12.5 million, where the Payroll Expense Tax supports the Building Emissions and Performance

Standards program, rebates for home oil heating conversions, clean energy apprenticeships, and the Duwamish Valley Program. The Office of Housing receives $1.8 million to fund heat pumps in low-income housing, while the Finance and Administrative Services department receives a share of funding ($1.1 million) to support EV charging infrastructure and the Department of Transportation and Office of Planning and Community Development receives $1.8 million to support work related to Sound Transit 3.

The proposed budget also sets aside $9.7 million in an unappropriated revenue stabilization reserve in 2026, taking a first step toward funding the reserve established by the City Council during the 2025 budget process.

Sweetened Beverage Tax

Forecasted Sweetened Beverage Tax (SBT) revenues for 2026 are up slightly compared to the 2026 Endorsed Budget. No reductions are being taken in department budgets. Funding for SBT-funded programs in the Department of Education and Early Learning (DEEL) is transferred to the Proposed 2025 Family, Education, Preschools, and Promise (FEPP) Levy. SBT funding for Food Bank and Meal Support in the Human Services Department (HSD) is being increased by $7 million in order to shield HSD food investments from the General Fund shortfall. Use of SBT fund balance also allows for a small increase in 2025 for labor settlements and contract inflation costs. About $1 million will be kept in reserve to protect against revenue fluctuations.

Short-Term Rental Tax

The Short –Term Rental Tax (STRT) revenue projection for 2026 is $12.9 million. Ordinance 125872 and state law restrict the use of STRT for equitable development and affordable housing. The proposed budget allocates $6.8 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; $4 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 2026 Proposed Budget projects $5.01 million in 2026 for Transportation Network Company (TNC) tax. The TNC Tax began collecting revenue in 2021, but both users and drivers have not recovered to pre-pandemic levels.

Resolution 32152 includes temporary modifications to the spending resolution for the 2025-2026 biennium, so remains in effect for the 2026 Proposed Budget. 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 2026. The remainder of the TNC Tax revenue will be used to support other City General Fund activities.

Admissions Tax

For 2026, the admissions tax is projected to generate $30.8 million to support City arts and culture programs. Admissions tax revenue supports grants for arts and cultural organization, cultural facilities, grants for individual artists as well as other investments to support the arts community in the City. The Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending.

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. Between 2023 and 2025 a total of $41.5 million has been transferred to replenish the Emergency Fund within the five-year cycle. The 2026 Proposed Budget assumes a contribution of $2.6 million to maintain the reserve's target balance[1] of $87.7 million.

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 RSF was fully replenished during 2022 utilizing a better than anticipated ending balance from 2021. Since 2023, the budget has funded the incremental amount necessary to maintain the RSF at the statutory cap. 2026 Proposed Budget includes $3.1 million in contribution to the RSF, bringing the total RSF reserves to $71.3 million at year-end 2026.

[1] 2026 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2025 Revenue Forecast.

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, 2024, there were approximately $214.2 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 Museum Development Authority. As of December 31, 2024, the guarantees totaled $18.27 million in addition to approximately $666.0 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 12-31-24[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	$214 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 12/31/24, assuming the latest certified assessed value of $300.0 billion, issued on February 1, 2025 for taxes payable in 2025.
[2] The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.
[3] Includes $18.27 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.

2026 Projected Bond Issues

In 2026, the City is authorized to issue approximately $38.2 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 2026 Multipurpose LTGO Bond Fund. 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: 2026 Multipurpose LTGO Bond Issuance Costs - Informational Only ($1,000s)

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Estimated Debt Service 2026 (2)	Estimated Debt Service 2027	Debt Service Funding Source
Electrical Infrastructure Upgrades	$3,500	$3,605	20	5.75%	$207	$308	Payroll Expense Tax
City Hall Plaza	$5,600	$5,768	20	5.75%	$332	$493	Real Estate Excise Tax
Waterfront Operations and Tribal Interpretive Center	$1,000	$1,030	20	5.75%	$59	$88	Real Estate Excise Tax
Fire Station 31	$8,066	$8,308	20	5.75%	$478	$710	Real Estate Excise Tax
Human Capital Management System	$13,200	$13,596	8	4.75%	$646	$2,082	FAS Rates
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	$1,000	$1,030	7	4.75%	$49	$176	Payroll Expense Tax
Computing Services Architecture	$2,600	$2,678	5	4.75%	$127	$614	ITD Rates
Data and Telephone Infrastructure	$2,132	$2,196	5	4.75%	$104	$504	ITD Rates
Total	**$37,098**	**$38,211**			**$2,002**	**$4,975**	

(1) Includes 3% for costs of issuance and pricing adjustments.
(2) 2026 Estimated Debt Service is includes interest only.

Table 3: 2026 Multipurpose LTGO Fund Issuance Costs - Informational Only ($1,000s)

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2026 Issuance Cost
$38,211	3%	$1,113

2026 Debt Service

In 2026, debt service associated with outstanding LTGO bond issues as well as the planned 2026 bond issuances is expected to be approximately $103.1 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

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

Department Overview

The Office of Arts & Culture (ARTS) builds and strengthens community resilience through investments in arts and culture that support artists and cultural institutions in the city. The Office promotes Seattle as a cultural destination and invests in Seattle's creative sector to ensure a wide range of high-quality programs, exhibits, and public art are provided throughout the city. 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	51,000	-	-	-
Other Funding - Operating	19,455,954	25,394,366	23,104,188	23,563,408
Total Operations	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Total Appropriations	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Full-Time Equivalents Total*	41.34	43.75	43.75	44.75

** 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 2026 Proposed Budget maintains support for core ARTS programs including arts and cultural grants and education programs, the Langston Hughes Performing Arts Institute, King Street Station Gallery, and public art. The proposed budget reflects a realignment of work in cultural space and creative economy in a new Creative Placemaking division. This change reflects some of the findings and recommendations within ARTS's 2025-2030 Strategic Plan which recommended aligning these programmatic areas for greater operational efficiencies. The budget includes adjustments to central cost changes, staffing alignments for updated position classifications, and wage adjustments to reflect updated inflation forecasts.

The budget includes one-time funding to develop and implement a citywide cultural plan. The goal of this comprehensive cultural planning process is to assess Seattle's cultural assets, strengthen community engagement, and integrate arts and culture into citywide priorities.

The 2026 Proposed Budget adds appropriations for a one-year extension of a Graffiti Specialist that was originally

funded for two years in the 2024 budget. The Graffiti Specialist assists 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.

The budget also adds ongoing funding for the Hope Corps program, which had previously been funded on an annual basis. Hope Corps fosters post-pandemic economic recovery by connecting under- and unemployed artists with job opportunities across Seattle. Past iterations of Hope Corps have successfully infused neighborhoods across Seattle with artistic and cultural offerings, while employing artists and providing them workforce development opportunities.

Incremental Budget Changes

Office of Arts and Culture

	2026 Budget	FTE
Total 2026 Endorsed Budget	**23,104,000**	**43.75**
Baseline		
Citywide Adjustments for Standard Cost Changes	40,714	-
Correct Budget for Arts in Parks	(248,500)	-
Position Cost Alignment	33,443	-
Remove One-Time Funding for Graffiti Position	(150,000)	-
Proposed Operating		
Continue Temporary Graffiti Specialist Position	160,000	-
Create Permanent Hope Corps Program	350,000	-
Cultural Planning	200,000	-
Create Creative Placemaking Division	-	-
Proposed Technical		
Admissions Tax Revenue - August Forecast	-	-
ARTS Revenue Adjustments	-	-
Bargained Annual Wage Adjustment to Base Budget	(88,565)	-
Ongoing Changes from Current Year Legislation	140,992	1.00
SCERS Retirement Contribution Rate Reduction	(2,861)	-
Technical Adjustment to Align Budget and HR for Staffing Costs	24,185	-
Total Incremental Changes	**$459,408**	**1.00**
Total 2026 Proposed Budget	**$23,563,408**	**44.75**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $40,714

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

Correct Budget for Arts in Parks

Expenditures	$(248,500)
Revenues	$(306,931)

This item reduces appropriation authority by $248,500 in the Office of Arts & Culture Arts & Culture Fund Arts & Cultural Programs Budget Summary Level. These funds were historically in ARTS budget to pay for the Arts in Parks program which would then be reimbursed by the Seattle Parks & Recreation. In the 2025 Adopted Budget, ARTS was given appropriation authority to cover all of PARKS cost for the Arts in Parks program but the original appropriation authority was not removed. This adjustment removes the excess appropriation authority and corrects the expected revenues.

Position Cost Alignment

Expenditures	$33,443
Position Allocation	-

This item adds $33,443 to reflect the updated position authority of the Department Director position from an Executive 2 to an Executive 3 as determined by the classification review process.

Remove One-Time Funding for Graffiti Position

Expenditures	$(150,000)

This item removes $150,000 in funding that was added in the 2023-2024 Mid-Biennial Budget to fund a 2-year temporary position. The position was created
to lead and enhance the beautification efforts of graffiti art, connect with the graffiti society, and educate, mentor an d guide youth to use their time and energy in constructive ways and concludes at the end of 2025.

Proposed Operating

Continue Temporary Graffiti Specialist Position

Expenditures	$160,000

The City's 2026 Proposed Budget adds $1.6 million and 6.0 FTE to the One Seattle Graffiti Plan, a citywide initiative focused graffiti removal teams, enforcement and assistance for impacted businesses, and support for public art and volunteer clean-up efforts. The proposed budget adds additional funding and staff for graffiti abatement and prevention efforts in Seattle Parks and Recreation, Seattle Department of Transportation, and the Office of Arts and Culture.

In ARTS, this item restores funding for a one-year extension for a temporary Graffiti Specialist to work with the Mayor's Office on graffiti prevention strategies. This position will lead and enhance the beautification efforts of graffiti art, connect with the graffiti society, and educate, mentor and guide youth to use their time and energy in constructive ways. Reducing graffiti is a priority of the One Seattle initiative and is a key factor in improving Seattle livability. ARTS received two-year funding for this purpose originally in the 2024 budget and it is set to expire at the end of 2025. This change would extend the position and work through 2026.

Create Permanent Hope Corps Program

Expenditures $350,000

This item adds $350,000 ongoing to create a permanent Hope Corps program. The Hope Corps program, launched by the Office of Arts & Culture in 2021, was initially created in response to the COVID-19 pandemic to provide economic support to the creative sector and modeled on the historic WPA program. The program is designed to support Seattle's creative workforce by funding job opportunities that also contribute to the well-being and revitalization of Seattle's diverse communities. The program has received one-year extensions every year since its inception and has delivered numerous creative activations throughout the city. This funding will cover a one-year temporary employee and programming for this program.

Cultural Planning

Expenditures $200,000

This item adds $200,000 one-time for the execution of a comprehensive city-wide cultural plan led by ARTS in 2026. This planning effort will align Seattle's cultural investments with broader economic development strategies, community and workforce needs ensuring an inclusive, sustainable and equitable arts ecosystem. The cultural plan will also provide data for the City's Comprehensive Plan update in 2027.

Create Creative Placemaking Division

Expenditures -

Position Allocation -

This item moves Arts and Culture funding from the Arts & Cultural Programs BSL into the former Cultural Space BSL. This item is combined with legislation which renames the BSL from Cultural Space to Creative Placemaking. The funding adjustments are net-zero and align positions and programming that fall under creative placemaking into this new organizational structure.

Proposed Technical

Admissions Tax Revenue - August Forecast

Revenues $25,391,778

This item reflects the August Forecast amount for the City's Admissions Tax. Of this amount, 59% is used for the Arts and Culture Fund which is used to fund arts and culture spending through ARTS and 41% is used to fulfill a rental agreement with Climate Pledge Arena.

ARTS Revenue Adjustments

Revenues $4,083,932

This technical item adjusts revenues for the Municipal Arts Fund to reflect the anticipated amount of 1% for the Arts funds collected from capital departments. It also adjusts revenues for the Arts and Culture Fund to reflect increases to interest earnings.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(88,565)

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

Ongoing Changes from Current Year Legislation

Expenditures	$140,992
Position Allocation	1.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. In the 2025 Mid-Year Supplemental, ARTS added an Administrative Specialist III (1.0 FTE) position to provide administrative support to the Public Art team, particularly in panel support, contract support, and logistics. This position is funded with 1% for the Arts funds.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(2,861)

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

Technical Adjustment to Align Budget and HR for Staffing Costs

Expenditures	$24,185
Position Allocation	-

This item adds $24,185 to update the budgeted position authority of three positions with their scope of work as determined through the Seattle Department of Human Resources position classification review. This change modifies one Admin Specialist III position to a Management Systems Analyst position, one Event Booking Rep, Sr. position to a Planning & Development Specialist II position, and one Strategic Advisor 1 position to a Management Systems Analyst, Sr. position.

Office of Arts and Culture

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ARTS - BO-AR-2VMA0 - Public Art				
12010 - Municipal Arts Fund	2,667,255	4,546,267	4,597,406	4,715,693
12400 - Arts and Culture Fund	355,886	610,250	619,508	443,393
14000 - Coronavirus Local Fiscal Recovery Fund	(2,375)	-	-	-
Total for BSL: BO-AR-2VMA0	**3,020,765**	**5,156,516**	**5,216,914**	**5,159,086**
ARTS - BO-AR-VA150 - Leadership and Administration				
12010 - Municipal Arts Fund	1,127,175	1,156,836	1,206,940	1,181,607
12400 - Arts and Culture Fund	3,245,643	4,061,037	4,197,689	4,289,288
Total for BSL: BO-AR-VA150	**4,372,818**	**5,217,873**	**5,404,629**	**5,470,895**
ARTS - BO-AR-VA160 - Arts and Cultural Programs				
00100 - General Fund	51,000	-	-	-
12400 - Arts and Culture Fund	10,150,201	13,811,616	11,615,140	11,259,047
14000 - Coronavirus Local Fiscal Recovery Fund	143,425	-	-	-
14500 - Payroll Expense Tax	190,189	350,000	-	-
Total for BSL: BO-AR-VA160	**10,534,815**	**14,161,616**	**11,615,140**	**11,259,047**
ARTS - BO-AR-VA170 - Creative Placemaking				
12400 - Arts and Culture Fund	1,578,556	858,361	867,506	1,674,379
Total for BSL: BO-AR-VA170	**1,578,556**	**858,361**	**867,506**	**1,674,379**
Department Total	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Department Full-Time Equivalents Total*	**41.34**	**43.75**	**43.75**	**44.75**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	51,000	-	-	-
12010 - Municipal Arts Fund	3,794,430	5,703,103	5,804,346	5,897,300
12400 - Arts and Culture Fund	15,330,286	19,341,264	17,299,842	17,666,108
14000 - Coronavirus Local Fiscal Recovery Fund	141,050	-	-	-
14500 - Payroll Expense Tax	190,189	350,000	-	-
Budget Totals for ARTS	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	2,926,039	-	-	-
360020	Inv Earn-Residual Cash	411,515	-	-	-
360210	Oth Interest Earnings	-	112,200	112,200	112,200
360900	Miscellaneous Revs-Other Rev	10,000	20,400	20,400	20,400
397000	Operating Transfers In Summ	-	2,896,425	4,442,499	4,072,499
Total Revenues for: 12010 - Municipal Arts Fund		**3,347,554**	**3,029,025**	**4,575,099**	**4,205,099**
400000	Use of/Contribution to Fund Balance	-	2,674,078	1,229,247	1,692,201
Total Resources for:12010 - Municipal Arts Fund		**3,347,554**	**5,703,103**	**5,804,346**	**5,897,300**
308000	Beginning Fund Balance	-	1,411,565	1,411,565	1,411,565
316020	B&O Tax-Admissions Rev	22,036,872	(1,391,000)	(1,391,000)	24,000,778
318050	Admission Tx Penalties & Inter	74,711	-	-	-
331110	Direct Fed Grants	22,060	-	-	-
337080	Other Private Contrib & Dons	191,227	-	-	-
341900	General Government-Other Rev	215,071	306,931	309,000	-
360010	Investment Interest	-	-	-	150,000
360020	Inv Earn-Residual Cash	-	480,000	350,000	350,000
360210	Oth Interest Earnings	-	50,000	50,000	50,000
360300	St Space Facilities Rentals	53,667	-	-	-
360900	Miscellaneous Revs-Other Rev	35,917	203,297	206,965	221,632
397000	Operating Transfers In Summ	-	40,000	40,000	40,000
Total Revenues for: 12400 - Arts and Culture Fund		**22,629,525**	**1,100,793**	**976,530**	**26,223,975**
400000	Use of/Contribution to Fund Balance	-	3,998,718	834,361	2,599,133
Total Resources for:12400 - Arts and Culture Fund		**22,629,525**	**5,099,510**	**1,810,891**	**28,823,108**
331110	Direct Fed Grants	141,050	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**141,050**	**-**	**-**	**-**
397010	Operating Transfers In	250,000	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		**250,000**	**-**	**-**	**-**

Total ARTS Resources	**26,368,129**	**10,802,613**	**7,615,237**	**34,720,408**

Appropriations by Budget Summary Level and Program

ARTS - BO-AR-2VMA0 - Public Art

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Artwork Conservation	357,421	478,853	491,249	470,353
Public Art	2,663,344	4,677,664	4,725,665	4,688,733
Total	**3,020,765**	**5,156,516**	**5,216,914**	**5,159,086**
Full-time Equivalents Total*	12.65	13.65	13.65	14.65

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Artwork Conservation	357,421	478,853	491,249	470,353
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Public Art

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Art	2,663,344	4,677,664	4,725,665	4,688,733
Full Time Equivalents Total	11.15	12.15	12.15	13.15

Office of Arts and Culture

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	956,188	1,182,441	1,231,288	1,265,549
Departmental Indirect Costs	2,207,522	2,485,248	2,529,308	2,518,616
Pooled Benefits and PTO	1,209,108	1,550,184	1,644,033	1,686,730
Total	**4,372,818**	**5,217,873**	**5,404,629**	**5,470,895**
Full-time Equivalents Total*	10.00	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*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	956,188	1,182,441	1,231,288	1,265,549

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	2,207,522	2,485,248	2,529,308	2,518,616
Full Time Equivalents Total	10.00	11.00	11.00	11.00

Pooled Benefits and PTO

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	1,209,108	1,550,184	1,644,033	1,686,730

Office of Arts and Culture

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Activations Equity and Youth Development	2,617,621	1,951,334	2,016,679	1,873,222
Communication Outreach and Events	505,885	620,620	653,144	679,808
Cultural Facilities Operations	1,485,252	1,415,521	1,471,436	1,220,859
Funding Programs & Partnership	5,926,057	10,174,141	7,473,881	7,485,158
Total	**10,534,815**	**14,161,616**	**11,615,140**	**11,259,047**
Full-time Equivalents Total*	17.59	18.00	18.00	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*

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

Activations Equity and Youth Development

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Activations Equity and Youth Development	2,617,621	1,951,334	2,016,679	1,873,222
Full Time Equivalents Total	3.50	3.00	3.00	2.00

Communication Outreach and Events

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communication Outreach and Events	505,885	620,620	653,144	679,808
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Cultural Facilities Operations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Facilities Operations	1,485,252	1,415,521	1,471,436	1,220,859
Full Time Equivalents Total	7.34	8.25	8.25	7.25

Office of Arts and Culture

Funding Programs & Partnership

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Funding Programs & Partnership	5,926,057	10,174,141	7,473,881	7,485,158
Full Time Equivalents Total	2.75	2.75	2.75	2.75

ARTS - BO-AR-VA170 - Creative Placemaking

The purpose of the Creative Placemaking Budget Summary Level is to invest in opportunities that bring together arts and cultural strategies to advance economic and community development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Space	1,578,556	858,361	867,506	1,674,379
Total	**1,578,556**	**858,361**	**867,506**	**1,674,379**
Full-time Equivalents Total*	1.10	1.10	1.10	3.10

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

Seattle Parks and Recreation

AP Diaz, Superintendent

(206) 684-4075

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

Department Overview

Seattle Parks and Recreation (SPR) equips employees and the public for well-being, supporting healthy people, a thriving environment and vibrant community. SPR provides safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and enhance quality of life and wellness for children, teenagers, adults and seniors. SPR manages a 6,400+ acre park system of nearly 500 parks and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, restrooms, 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	127,045,582	128,176,749	135,324,721	128,345,914
Other Funding - Operating	107,885,312	130,606,330	133,853,298	143,186,708
Total Operations	**234,930,894**	**258,783,078**	**269,178,020**	**271,532,622**
Capital Support				
General Fund Support	193,854	130,000	-	-
Other Funding - Capital	124,452,075	85,046,251	238,400,116	87,714,995
Total Capital	**124,645,928**	**85,176,251**	**238,400,116**	**87,714,995**
Total Appropriations	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**
Full-Time Equivalents Total*	1,131.89	1,139.70	1,132.35	1,155.38

** 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*

Budget Overview

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

new park development, its CommUNITY Fund, and athletic field turf conversions.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions in SPR were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by shifting $7.5 million in Park District funding one-time to cover core programming previously supported by General Fund. This shift is achieved by aligning planned debt payments with current project schedules ($4 million) and using available fund balance ($3.5 million).

SPR's proposed budget increases by $15.3 million (4.4%) from its 2025 Adopted Budget, which represents an increase of 5% of its operating budget ($12.9 million) and 2.8% of its capital budget ($2.4 million). This increase reflects higher labor costs in 2026 based on the annual wage and market wage adjustment, increased funding for Park District investments per the Cycle 2 Financial Plan, and expanded investments such as for park safety and graffiti abatement. Detailed changes in the proposed budget compared to SPR's 2026 Endorsed Budget for both operating and capital investments are summarized below.

Overview of Operating Budget Changes

From its 2026 Endorsed operating budget of $269.2 million, SPR's proposed budget shows an overall increase by about 1% to $271.5 million. These changes by fund include:

- $7.7 million increase in Seattle Park District Fund
- $2.4 million increase in the Families, Education, Preschool, and Promise (FEPP) Levy Fund
- $7 million decrease in General Fund
- $600,000 decrease in Payroll Expense Tax
- $178,000 decrease in Park and Recreation Fund ("Park Fund")

Overview of Capital Changes

From its 2026 Endorsed capital budget of $238.4 million, SPR's proposed budget shows an overall decrease by 63% to $87.7 million, the vast majority of which is due to shifting $151 million of planned bond funding from 2026 to 2027 to align with updated project delivery schedules for 8th & Mercer Community Center build, Green Lake Community Center and Evans Pool renovation, Lake City Community Center renovation, Loyal Heights Community Center renovation, and Queen Anne Community Center renovation capital projects. Other notable capital changes by fund include:

- $2 million increase in Real Estate Excise Tax (REET) funds, to address restroom capital needs
- $1.8 million increase in Park Fund, to fund a Gas Works Safety capital project
- $1 million increase in King County Levy Fund, to support a contractually-required capital investment at Leschi Moorage
- $4 million decrease in the Seattle Park District Fund to align debt service costs with project timelines, shifting these funds to the operating budget to ensure SPR programming continues

Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates $127.6 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 2025 was 2.6%, which equates to a General Fund floor in 2026 of $126.7 million.

Investing in Priorities to Ensure Parks are Safe and Accessible

The proposed budget also includes funding for Mayoral and departmental priorities that help ensure city parks and public spaces are safe, clean, and accessible to all. Specific investments added in the proposed budget are related to graffiti abatement and enforcement, park safety, youth programming, public restrooms access, and Park District Cycle 2 commitments:

- **One Seattle Graffiti Plan.** 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. In support of this strategy, the proposed budget includes a transfer of resources from Seattle Public Utilities to SPR to support both graffiti abatement efforts and enforcement of the City's graffiti nuisance code. It also adds funding to enhance the city's graffiti abatement and prevention efforts.
- **Park Safety.** The proposed budget expands SPR's Park Rangers team from 28 to 31. Park Rangers promote the positive use of city parks, educates and assists park visitors, and seeks voluntary compliance with laws and rules. SPR plays a critical role in maintaining and activating public parks and spaces, ensuring they remain clean, safe, and accessible to all. Adding three Park Rangers to work in city parks will help ensure increased safety. The proposed budget also invests in a priority capital project at Gas Works Park, to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" and install lighting.
- **Investing in Youth.** On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The FEPP Levy renewal includes funding for long-standing education and youth support programs in SPR, including out-of-school time programs at Seattle Public Schools sites and environmental education and programming.
- **Park Restrooms.** In 2025, the City Auditor released a Park Restroom Audit that made recommendations on ways SPR could improve park restroom cleanliness and availability. The proposed budget invests $2.5 million in support of department efforts to address those findings and improve access to the 129 restrooms SPR manages across the City. The proposed budget also adds back 4 laborer staff who will focus on restroom cleaning during peak season; these positions were abrogated in the 2025 Adopted Budget and this budget reinstates them. SPR will also add a new position to help ensure SPR's continued focus on implementation, reporting, and tracking of best practices related to restrooms stay in alignment with the department's response to the audit findings. To address issues with restroom availability, which have been affected by increased restroom vandalism and arson, the budget also adds one-time funding for restroom capital improvements and maintenance.
- **Park District Cycle 2 Commitments.** In 2014, Seattle voters approved the formation of a new taxing district known as the Seattle Park District. Property taxes collected by the Seattle Park District provide funding for City parks and recreation to more rigorously invest in maintenance, recreation affordability, park development, and supporting community events and programs. The Park District Cycle 2 Financial Plan represents the priorities for the second six-year cycle of Seattle Park District funding and runs from 2023 through 2028. The proposed budget makes adjustments to Cycle 2 capital projects and adds staffing to help ensure SPR can follow through on stated commitments. Specifically, the budget supports the Green Lake Community Center and Evans Pool renovation to be completed in one phase rather than two, which is currently under discussion. The budget also adds human resources and accounting staffing capacity to continue implementation of Cycle 2's program and grant expansions. In addition, the budget adds capital positions to enhance capital delivery for Cycle 2's significant investment in developing new parks and the renovating or renewing major recreational facilities.

Incremental Budget Changes

Seattle Parks and Recreation

	2026 Budget	FTE
Total 2026 Endorsed Budget	**507,578,135**	**1139.70**
Baseline		
Citywide Adjustments for Standard Cost Changes	672,347	-
Proposed Operating		
Graffiti Abatement and Enforcement Transfers and Enhancements	1,277,684	2.00
FEPP Levy Investments	1,090,000	-
One-Time Use of Park District Fund Balance for General Fund Savings	-	-
One-Time Realignment of Park District Funding for General Fund Savings	-	-
Park Ranger Expansion to Support Parks	500,000	3.00
Support Organizational Capacity	311,359	2.00
2026 Pay Compression & Inversion Corrections	222,433	-
Restore Parks Maintenance Staff for Restroom Cleaning	-	3.68
Capital Program Delivery Staffing Increase	-	5.00
Right-Size Park Safety Program	-	(2.00)
Proposed Capital		
Increased Funding for Park Restroom Projects	2,000,000	-
Gas Works Park Safety Improvements	1,800,000	-
Leschi Moorage Improvements	1,000,000	-
Green Lake Community Center and Evans Pool Renovation	(57,850,000)	-
Align Bond Issuance for Community Center Renovation Projects to Schedules	(90,900,000)	-
Adjust Park District-Funded Debt Service	(6,734,871)	-
Adjust REET-Funded Debt Service	(250)	-
Add Out Year CIP Funding	-	-
Proposed Technical		
Budget Neutral Project Changes	238,095	-
Budget Neutral Position Changes	-	1.00
Changes from Current Year Legislation	-	1.00
Bargained Annual Wage Adjustment to Base Budget	(1,809,623)	-
SCERS Retirement Contribution Rate Reduction	(85,016)	-
Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment	(62,677)	-
Fund Balancing Adjustments - Proposed	-	-

Total Incremental Changes	**$(148,330,518)**	**15.68**
Total 2026 Proposed Budget	**$359,247,617**	**1155.38**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $672,347

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

Proposed Operating

Graffiti Abatement and Enforcement Transfers and Enhancements

Expenditures $1,277,684

Position Allocation 2.00

The City's 2026 Proposed Budget adds $1.6 million and 6.0 FTE toward the One Seattle Graffiti Plan, a citywide initiative focused on combining all resources available citywide for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and new support for public art and volunteer clean-up efforts. This proposed budget includes 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.

This item includes the transfer of graffiti code enforcement and abatement budgets from Seattle Public Utilities (SPU) to Seattle Parks and Recreation. Specifically, this item transfers $602,000 of General Fund and 1.0 FTE Planning and Development Specialist from SPU and adds 1.0 FTE Administrative Staff Analyst, which effectively moves the graffiti nuisance code enforcement team and budget from SPU to SPR. Accompanying budget legislation amends Seattle Municipal Code to provide SPR authority to enforce the graffiti nuisance code. This item also transfers about $175,000 of General Fund from SPU to SPR which will continue to be used to support graffiti abatement on SDOT's parking pay stations.

The budget also adds $500,000 of General Fund ongoing for enhanced graffiti abatement and prevention strategies in 2026, including cross-agency partnerships and youth education. Funding will support necessary materials, supplies, staffing for abatement surges, and contracting with vendors.

This item also includes a budget neutral change from Park Fund to General Fund of a one-time $700,000 investment to support a graffiti abatement contract with a private organization, which Council had added to the 2026 Endorsed Budget.

FEPP Levy Investments

Expenditures $1,090,000

On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The 2026 budget includes funding for the first year of expenses, including funding for education and youth support programs in DEEL, the Human Services Department and Seattle Parks and Recreation (SPR).

The Mayor's proposed FEPP levy renewal included funding for SPR programming for youth including out of school

time programs at Seattle Public Schools sites, Red Barn Ranch youth and environmental programming, and citywide environmental programming for youth. The funding for citywide environmental programming for youth reflected a partial restoration of a 2026 Endorsed Budget reduction.

Via a Council amendment to the proposed FEPP Levy renewal, additional funds were added to SPR to support environmental education, which reflects the full restoration of the 2026 Endorsed Budget reduction for the citywide environmental programming and Discovery Park Environmental Learning and Visitor Center (ELC) operations and 7.35 FTE, representing 9 positions. As a result, SPR will no longer seek a public-private partnership to operate the Discovery Park ELC. While Discovery Park ELC is temporarily closed in 2026 due to flood damage, the staff will be supporting other ELCs and citywide environmental programming. Funding for planning and design to repair Discovery Park ELC is included in SPR's 2026-2031 Proposed Capital Improvement Program.

One-Time Use of Park District Fund Balance for General Fund Savings

Expenditures	-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves $3.5 million in General Fund savings one-time in 2026 though the appropriation of prior year Park District fund balance to cover expenses previously funded with General Fund.

One-Time Realignment of Park District Funding for General Fund Savings

Expenditures	-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves $4 million in General Fund savings one-time through the appropriation of Park District funding that is no longer needed in 2026 to fund debt payment obligations because capital bonds have not yet been issued.

See companion item "Adjust Park District-Funded Debt Service" in the Capital section.

Park Ranger Expansion to Support Parks

Expenditures	$500,000
Position Allocation	3.00

The Downtown Activation Team (DAT) launched in September 2024 includes more than 10 city departments working toward a vibrant Seattle by addressing the challenge of clean, safe, and revitalized downtown neighborhoods with a compassionate, coordinated, and place-based approach. The DAT works in close coordination with the Downtown Activation Plan (DAP) to help support efforts of activating spaces and acts as a liaison to key stakeholders and community members

The 2026 budget includes additional General Fund for the DAT program in Seattle Parks and Recreation for a new Park Ranger Team—one Park Ranger Supervisor and two Park Rangers—and funding for additional park maintenance efforts at downtown parks. Park Rangers enhance safety and promote voluntary compliance of park rules, and this expansion brings the total number of Park Rangers to 31.

Support Organizational Capacity

Expenditures	$311,359
Position Allocation	2.00

This ongoing item adds a personnel specialist and an accountant which will help reduce bottlenecks in human resources and accounting that are impacting service delivery. This staff support will help the department follow through on Park District Cycle 2 commitments. Funding for these positions comes from ongoing available Park District funding due to a true-up of Annual Wage Increase appropriation based on the actual Consumer Price Index figures. See related item "Bargained Annual Wage Adjustment to Base Budget" in the Technical section.

2026 Pay Compression & Inversion Corrections

Expenditures	$222,433

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles across the City. Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation ongoing to correct for compression for the Beach and Pool Manager, Recreation Program Coordinator, Senior, and Safety and Health Supervisor job classifications, and impacts pay for 11 positions within Seattle Parks and Recreation. This item changes 2026 appropriations as follows: increases General Fund by $105,842, Park District Fund by $98,963, and Park and Recreation Fund by $17,628.

Restore Parks Maintenance Staff for Restroom Cleaning

Expenditures	-
Position Allocation	3.68

This item restores $515,000 of funding on an ongoing basis for parks maintenance with an emphasis on restroom maintenance and cleaning. The 2025 Adopted and 2026 Endorsed Budget reduced park and natural areas maintenance by about $590,000 and abrogated 1 full-time and 7 part-time positions. This proposed budget reinstates four of the maintenance positions (0.67 FTE each) to focus on park restroom cleaning during peak season. It also adds one Planning & Development Specialist to ensure that the department's continued focus on implementation, reporting, and tracking of best practices related to restrooms is in line with SPR's response to the City Auditor's 2025 Restroom Audit. Funding for these positions comes from a realignment of baseline resources no longer needed to support debt service, as the debt has been fully paid.

Capital Program Delivery Staffing Increase

Expenditures	-
Position Allocation	5.00

This item adds five positions to align staffing levels with capital project delivery anticipated in the second half of the Park District Cycle (2026 through 2028). The positions will be funded through existing appropriation in capital projects.

Right-Size Park Safety Program

Expenditures	-
Position Allocation	(2.00)

This item abrogates two vacant Facilities Maintenance Worker positions which are no longer needed to support the Seattle Parks and Recreation's (SPR) Park Safety program, due to the expansion of SPR's Park Rangers and an updated approach to partnership with the Department of Finance and Administrative Services (FAS) Animal Control. The Park District Cycle 2 added these two positions as well as funding to reimburse FAS for the labor costs of two Animal Control Officers (ACO), with the intent of supplementing the existing team by having a total of three teams out in parks to help ensure Off Leash Area compliance. The Park Safety budget, however, was only able to cover the costs of the two ACO positions if fully staffed. Therefore, this budget change fully funds the intended Cycle 2 investment by right sizing the budget to cover the costs of up to three ACOs in partnership with Park Rangers.

Proposed Capital

Increased Funding for Park Restroom Projects

Expenditures $2,000,000

This item adds one-time Real Estate Excise Tax I resources to SPR's Public Restroom Renovations project (MC-PR-41036) to help ensure greater access to parks restrooms. This add brings SPR's 2026 appropriation for park restroom renovation and repairs up to $5.5 million. This increased funding will help ensure SPR can meet its Park District Cycle 2 commitment of weatherizing 60 restrooms so that they do not have to close in the winter. The increase is needed because about 15% of the planned renovations are projected to be costlier than initially envisioned due to complexity. In addition, this funding will support SPR's response to ongoing public restroom vandalism by helping to mitigate an increase in the City's insurance deductible.

Gas Works Park Safety Improvements

Expenditures $1,800,000

This item adds $1.8 million of Park and Recreation Fund to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" at Gas Works Park. Appurtenances have been used by trespassers and include catwalks, ladders, support framing, and select piping and valving, and pipe sections that currently extend beyond the security fencing. Improvements will also include the installation of security lighting to 'up-light' the towers from purposefully placed fixtures around the perimeter of the towers. Funding is available from one-time fund balance, and will support the Major Maintenance and Asset Management capital project (MC-PR-41001).

Leschi Moorage Improvements

Expenditures $1,000,000

This item adds $1 million of King County Levy Fund to support contractually required improvements at the Leschi Moorage. The cost of the project has increased due to permitting delays and additional environmental requirements. The project will install a large floating breakwater with a boat sewage pump out facility will be installed, which will provide transient boat moorage and public access. There is currently no public transient moorage or boat sewage pump out on this part of Lake Washington, and the existing dock is not accessible to all ages and abilities. Funding is available from one-time fund balance, and will support SPR's Boat Moorage Restoration capital project (MC-PR-41021).

Green Lake Community Center Renovation

Expenditures $(57,850,000)

This item makes several budget changes to support renovating both the Green Lake Community Center and Evans Pool (MC-PR-41071) in one phase rather than two as currently under discussion. Specifically, it increases the amount of Limited Tax General Obligation (LTGO) bond funding from $56 million to $73 million and shifts the bond issuance from 2026 to 2027 to align with the current project cost estimates and schedule. This is consistent with the City's practice of limiting debt financing to the construction phase of major capital projects.

To partially support a higher bond issuance amount, SPR will use Park District Fund originally planned to pay debt service for unreinforced masonry (URM) efforts to instead pay debt service for Green Lake. The Mayor's Proposed Park District Cycle 2 Plan included annual funding for URM projects, and City Council changed it to LTGO bond issuance of $4.55 million in 2026 and 2027. Funding to support seismic retrofits of URMs are not yet needed and are pending a citywide ordinance. While this item eliminates LTGO bond funds planned for URM, building assessments will continue.

This item also adds one-time $2.7 million Park District funding in 2026 to support enhanced planning and design of a one-phase Green Lake project (consistent with the City's practice of limiting debt financing to the construction phase of major capital projects). Funding is available from Park District originally set aside for debt service obligations but are not needed for this purpose in 2026. See related item "Adjust Park District-Funded Debt Service" for the associated debt service adjustments.

Align Bond Issuance for Community Center Renovation Projects to Schedules

Expenditures $(90,900,000)

This technical item shifts $90.9 million of Limited Tax General Obligation (LTGO) bond funding from 2026 to 2027 to align planned bond issuance with current project schedules for the 8th & Mercer Community Center, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center major renovation projects. This approach is consistent with the City's bond financing practice of limiting debt financing to the construction phase of major capital projects. This item also creates a new CIP Project, Queen Anne Community Center Renovation (MC-PR-41079), and moves the LTGO bond financing of $16 million from the Major Maintenance and Asset Management project (MC-PR-41001) to MC-PR-41079.

See "Adjust Park District-Funded Debt Service" for associated debt service payments and "Green Lake Community Center Renovation" for changes to the Green Lake Community Center and Evans Pool Renovation bond issuance, both in the Capital section.

Adjust Park District-Funded Debt Service

Expenditures $(6,734,871)

This technical adjustment aligns Seattle Parks and Recreation's (SPR) anticipated debt service obligations with projected debt service schedules for the 2026-2031 Proposed Capital Improvement Program. Specifically, this item reduces $6.7 million of Park District Fund for planned debt service to align debt repayment with updated capital project scope and schedules. This item also updates estimated outyear debt service amounts based on the projected debt service rates.

See "Green Lake Community Center Renovation" and "Align Bond Issuance for Community Center Renovation Projects to Schedules" for the related bond issuance adjustments. There are also companion items that allocate this $6.7 million of Park District Fund to other priority needs one-time in 2026—please see the "One-Time Realignment of Park District Funding for General Fund Savings" in the Operating section and the "Green Lake Community Center Renovation" in the Capital section.

Adjust REET-Funded Debt Service

Expenditures $(250)

This technical item adjusts Real Estate Excise Tax I debt service for various projects to align with the 2026-2031 Proposed Capital Improvement Program based on the projected debt service rates.

Add Out Year CIP Funding

Expenditures -

Revenues -

This technical item adds $86.7 million in 2031 to capital project spending and makes various small corrections to out-year budget for many discrete and ongoing capital projects to align with the 2026-2031 Proposed Capital Improvement Program. This item is an annual change adding planned spending assumptions to the last years of the CIP.

Proposed Technical

Budget Neutral Project Changes

Expenditures	$238,095
Revenues	$403,841

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 2026. This item adds Park and Recreation Fund expenses and revenue to the Golf program, among other technical changes.

Budget Neutral Position Changes

Expenditures	-
Position Allocation	1.00

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 such as changing positions from part-time to full-time.

Changes from Current Year Legislation

Position Allocation	1.00

This item includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. In a standalone ordinance in 2025, a Strategic Advisor 1 position for Seattle Parks and Recreation was added to support the Sound Transit 3 Link expansion from West Seattle to Ballard.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(1,809,623)

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

This item changes 2026 appropriations as follows: decreases General Fund by $983,362, Park District Fund by $410,322, Park and Recreation Fund by $409,839, Sweetened Beverage Tax Fund by $3,057, and King County Parks Levy Fund by $3,043.

See “Support Organizational Capacity” in the Operating section, which allocates some of these funds to other priority needs ongoing.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(85,016)

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

This item changes 2026 appropriations as follows: decreases General Fund by $60,712, Park and Recreation Fund by

$23,850, Sweetened Beverage Tax Fund by $237, and King County Parks Levy Fund by $217.

Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment

Expenditures $(62,677)

This item adjusts the distribution of indirect health care expenses across programs in SPR. The adjustment is necessary to redistribute central cost adjustments and indirect health care across SPR programs in response to proposed changes throughout the department.

This item changes 2026 appropriations as follows: increases General Fund by $220,215 and decreases Park and Recreation Fund by $282,595 and Sweetened Beverage Tax Fund by $297.

Fund Balancing Adjustments - Proposed

Revenues $7,630,280

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.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPR - BC-PR-10000 - 2008 Parks Levy				
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
Total for BSL: BC-PR-10000	**2,309,952**	**-**	**-**	**-**
SPR - BC-PR-20000 - Building For The Future				
00100 - General Fund	193,854	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	112,256	-	-	-
10200 - Park And Recreation Fund	4,629,527	800,000	1,800,000	1,800,000
14500 - Payroll Expense Tax	26,570	-	-	-
19710 - Seattle Park District Fund	7,410,036	6,136,746	5,229,575	5,229,575
30010 - REET I Capital Fund	1,537,184	-	-	-
30020 - REET II Capital Fund	1,344,928	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
Total for BSL: BC-PR-20000	**37,167,083**	**6,936,746**	**7,029,575**	**7,029,575**
SPR - BC-PR-30000 - Debt and Special Funding				
00164 - Unrestricted Cumulative Reserve Fund	128,426	-	-	-
10200 - Park And Recreation Fund	2,276,056	166,400	-	-
19710 - Seattle Park District Fund	-	-	6,734,871	-
30010 - REET I Capital Fund	3,009,413	3,053,034	3,047,834	3,047,584
30020 - REET II Capital Fund	1,628,918	1,815,325	330,000	330,000
36000 - King County Parks Levy Fund	1,117,510	-	-	-
Total for BSL: BC-PR-30000	**8,160,323**	**5,034,759**	**10,112,705**	**3,377,584**
SPR - BC-PR-40000 - Fix It First				
00100 - General Fund	-	130,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	422,404	185,000	35,000	35,000
10200 - Park And Recreation Fund	19,253,132	1,099,000	1,099,000	2,899,000
14500 - Payroll Expense Tax	513,268	41,311	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
19710 - Seattle Park District Fund	27,581,903	38,351,243	31,066,464	33,766,464
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-

30010 - REET I Capital Fund	11,259,854	12,489,148	8,881,857	10,881,857
30020 - REET II Capital Fund	14,488,612	15,056,327	25,879,809	25,879,809
36000 - King County Parks Levy Fund	846,992	1,000,000	1,000,000	2,000,000
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-
Total for BSL: BC-PR-40000	**76,482,586**	**71,525,029**	**219,412,130**	**75,462,130**
SPR - BC-PR-50000 - Maintaining Parks and Facilities				
14500 - Payroll Expense Tax	2,190	-	-	-
19710 - Seattle Park District Fund	506,223	1,829,717	1,845,706	1,845,706
Total for BSL: BC-PR-50000	**508,414**	**1,829,717**	**1,845,706**	**1,845,706**
SPR - BC-PR-60000 - SR520 Mitigation				
33130 - Park Mitigation & Remediation	17,570	-	-	-
Total for BSL: BC-PR-60000	**17,570**	**-**	**-**	**-**
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs				
00100 - General Fund	55,792,256	57,399,745	61,925,739	55,743,152
10200 - Park And Recreation Fund	4,180,886	4,691,133	4,915,529	5,093,659
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
19710 - Seattle Park District Fund	26,718,607	38,933,557	39,764,332	46,824,920
36000 - King County Parks Levy Fund	9,965	1,104,437	1,035,673	1,035,673
Total for BSL: BO-PR-10000	**86,705,715**	**102,128,873**	**107,641,273**	**108,697,404**
SPR - BO-PR-20000 - Leadership and Administration				
00100 - General Fund	47,708,688	44,406,192	46,941,679	47,690,801
00155 - Sweetened Beverage Tax Fund	29,000	-	-	-
10200 - Park And Recreation Fund	1,449,581	1,163,730	1,122,727	1,382,310
14500 - Payroll Expense Tax	80,000	1,100,000	600,000	-
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
17876 - FEPP Levy 2025	-	-	-	600,000
19710 - Seattle Park District Fund	7,607,527	5,702,557	5,918,295	6,496,568
Total for BSL: BO-PR-20000	**56,897,707**	**52,372,480**	**54,582,701**	**56,169,679**
SPR - BO-PR-30000 - Departmentwide Programs				
00100 - General Fund	4,044,710	5,455,627	5,555,618	5,399,832
10200 - Park And Recreation Fund	8,209,911	10,008,165	10,428,347	9,941,695
14500 - Payroll Expense Tax	-	186,000	186,000	186,000
17876 - FEPP Levy 2025	-	-	-	138,183
19710 - Seattle Park District Fund	5,985,121	6,720,830	7,037,717	6,865,010
36000 - King County Parks Levy Fund	-	30,000	30,000	30,000

Total for BSL: BO-PR-30000	**18,239,742**	**22,400,623**	**23,237,682**	**22,560,720**
SPR - BO-PR-50000 - Recreation Facility Programs				
00100 - General Fund	16,659,711	17,191,807	17,178,307	15,788,753
00155 - Sweetened Beverage Tax Fund	205,612	346,012	359,862	356,271
10200 - Park And Recreation Fund	10,059,696	13,903,141	15,219,441	15,312,659
12400 - Arts and Culture Fund	-	-	-	-
17876 - FEPP Levy 2025	-	-	-	1,672,800
19710 - Seattle Park District Fund	20,293,240	21,977,104	22,287,322	22,356,039
36000 - King County Parks Levy Fund	651,095	773,916	784,784	781,524
Total for BSL: BO-PR-50000	**47,869,354**	**54,191,980**	**55,829,716**	**56,268,046**
SPR - BO-PR-60000 - Golf Programs				
00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	16,437,004	18,348,069	18,485,032	18,435,159
Total for BSL: BO-PR-60000	**16,437,004**	**18,348,069**	**18,485,032**	**18,435,159**
SPR - BO-PR-80000 - Zoo and Aquarium Programs				
00100 - General Fund	2,840,216	3,723,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	1,000,077	203,651	203,651	203,651
19710 - Seattle Park District Fund	4,941,079	5,264,026	5,474,587	5,474,587
Total for BSL: BO-PR-80000	**8,781,372**	**9,191,054**	**9,401,615**	**9,401,615**
Department Total	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**
Department Full-Time Equivalents Total*	**1,131.89**	**1,139.70**	**1,132.35**	**1,155.38**

** 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*

Budget Summary by Fund Seattle Parks and Recreation

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	127,239,436	128,306,749	135,324,721	128,345,914
00155 - Sweetened Beverage Tax Fund	234,612	346,012	359,862	356,271
00164 - Unrestricted Cumulative Reserve Fund	663,087	185,000	35,000	35,000
10200 - Park And Recreation Fund	67,495,869	50,383,290	53,273,727	55,068,133
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	622,029	1,327,311	786,000	186,000
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
17876 - FEPP Levy 2025	-	-	-	2,410,983
19710 - Seattle Park District Fund	101,043,737	124,915,781	125,358,869	128,858,869
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-
30010 - REET I Capital Fund	15,806,451	15,542,182	11,929,691	13,929,441
30020 - REET II Capital Fund	17,462,458	16,871,652	26,209,809	26,209,809
33130 - Park Mitigation & Remediation	17,570	-	-	-
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
36000 - King County Parks Levy Fund	2,625,562	2,908,353	2,850,457	3,847,197
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-
Budget Totals for SPR	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
347040	Recreation Admission Fees	(145,149)	-	-	-
347050	Exhibit Admission Charges	(3,700)	-	-	-
Total Revenues for: 00100 - General Fund		**(148,849)**	**-**	**-**	**-**
330020	Intergov-Revenues	91,935	-	-	-
331110	Direct Fed Grants	800,625	808,000	808,000	808,000
333110	Ind Fed Grants	1,482,422	181,812	181,812	181,812
334010	State Grants	3,314,279	95,110	95,110	95,110
337010	Grants & Contr From Local Govt	1,151,877	-	-	-
337080	Other Private Contrib & Dons	3,431,560	511,000	1,511,000	1,511,000
341040	Sales Of Maps & Publications	11,348	-	-	-
341080	Resale Revenues	18,630	-	-	-
341090	Sales Of Merchandise	133,590	27,284	27,284	27,284
341900	General Government-Other Rev	2,954,026	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	-	3,792,081	3,450,831	3,450,831
343310	Recoveries	-	34,513	34,513	34,513
345010	Design & Planning Fees	35,000	-	-	-
347010	Recreation Activities Fees	19,129,976	19,055,401	18,885,743	19,228,779
347020	Recreation Shared Revs Arc	1,262,936	1,013,392	1,013,392	1,013,392
347040	Recreation Admission Fees	3,243,808	3,795,880	3,316,464	3,316,464
347050	Exhibit Admission Charges	44,500	695,121	695,121	695,121
347060	Athletic Facility Fees	3,488,179	3,860,647	4,802,043	4,802,043
347070	Recreation Education Fees	2,924,754	5,238,212	5,246,407	5,307,212
347090	Parks and Recreation Recovery	9,919,568	(74,850)	100,000	100,000
347170	Public Benefit Rev	(1,509,801)	-	-	-
347180	Tenant Improv Lease Rev Disc	(640,711)	-	-	-
350190	Nsf Check Fees	940	-	-	-
360220	Interest Earned On Deliquent A	3,439	-	-	-
360260	Lease revenue GASB87	2,043,531	-	-	-
360290	Parking Fees	79,970	79,192	79,192	79,192
360300	St Space Facilities Rentals	4,974,332	5,675,918	5,932,595	5,932,595
360310	Lt Space/Facilities Leases	1,536,395	1,005,885	1,005,885	1,005,885
360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	410,190	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,849,542	1,531,396	1,415,349	1,415,349
360380	Sale Of Junk Or Salvage	4,087	-	-	-
360390	Proceeds From Sale Of Assets	9,926	-	-	-

360420	Other Judgments & Settlements	260,320	-	-	-
360540	Cashiers Overages & Shortages	437	-	-	-
360590	Program Income	374	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	120,463	1,495,854	1,511,544	1,511,544
379020	Capital Contributions	-	(195,000)	(195,000)	(195,000)
Total Revenues for: 10200 - Park And Recreation Fund		**62,588,445**	**51,097,290**	**52,387,727**	**52,791,568**
400000	Use of/Contribution to Fund Balance	-	(714,000)	886,000	2,276,565
Total Resources for:10200 - Park And Recreation Fund		**62,588,445**	**50,383,290**	**53,273,727**	**55,068,133**
337080	Other Private Contrib & Dons	2,677	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		**2,677**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	-	140,821	73,046	73,046
360900	Miscellaneous Revs-Other Rev	-	6,682,303	6,682,303	6,682,303
397010	Operating Transfers In	-	120,676,312	124,523,113	124,523,113
Total Revenues for: 19710 - Seattle Park District Fund		**-**	**127,499,436**	**131,278,462**	**131,278,462**
400000	Use of/Contribution to Fund Balance	-	3,134,178	26,954	5,176,985
Total Resources for:19710 - Seattle Park District Fund		**-**	**130,633,614**	**131,305,416**	**136,455,447**
334010	State Grants	-	721,000	721,000	721,000
360900	Miscellaneous Revs-Other Rev	22,247,665	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		**22,247,665**	**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		**22,247,665**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	11,500	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		**11,500**	**-**	**-**	**-**
337050	Proceeds-Countywide Tax Levy	3,308,615	-	-	-
397010	Operating Transfers In	-	2,949,468	2,949,467	2,949,467
Total Revenues for: 36000 - King County Parks Levy Fund		**3,308,615**	**2,949,468**	**2,949,467**	**2,949,467**
400000	Use of/Contribution to Fund	-	(41,115)	(99,010)	897,730

	Balance			
Total Resources for:36000 - King County Parks Levy Fund	**3,308,615**	**2,908,352**	**2,850,457**	**3,847,197**
Total SPR Resources	**88,010,053**	**183,925,256**	**187,429,599**	**195,370,777**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Neighborhood Park Acq	1,298,542	-	-	-
08 Levy Opportunity Fund	216,575	-	-	-
08 Levy Parks and Playgrounds	794,835	-	-	-
Total	**2,309,952**	**-**	**-**	**-**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Neighborhood Park Acq	1,298,542	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Opportunity Fund	216,575	-	-	-

08 Levy Parks and Playgrounds

Seattle Parks and Recreation

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Parks and Playgrounds	794,835	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Building For The Future - CIP	37,167,083	6,936,746	7,029,575	7,029,575
Total	**37,167,083**	**6,936,746**	**7,029,575**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt and Special Funding	8,160,323	5,034,759	10,112,705	3,377,584
Total	**8,160,323**	**5,034,759**	**10,112,705**	**3,377,584**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fix It First - CIP	76,482,586	71,525,029	219,412,130	75,462,130
Total	**76,482,586**	**71,525,029**	**219,412,130**	**75,462,130**
Full-time Equivalents Total*	50.54	50.54	50.47	53.66

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Maintaining Parks & Facilities	508,414	1,829,717	1,845,706	1,845,706
Total	**508,414**	**1,829,717**	**1,845,706**	**1,845,706**

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

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SR520 Mitigation	17,570	-	-	-
Total	**17,570**	**-**	**-**	**-**

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

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(1,579,784)	(1,579,784)
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
Total	**86,705,715**	**102,128,873**	**107,641,273**	**108,697,404**
Full-time Equivalents Total*	553.95	565.26	565.26	570.75

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
Full Time Equivalents Total	307.56	307.87	307.87	308.75

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
Full Time Equivalents Total	172.00	183.00	183.00	186.30

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
Full Time Equivalents Total	74.39	74.39	74.39	75.70

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530
COVID Planning 2021	-	-	-	166,926
Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794
Total	**56,897,707**	**52,372,480**	**54,582,701**	**56,169,679**
Full-time Equivalents Total*	151.62	149.12	149.12	156.42

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
COVID Planning 2021	-	-	-	166,926

Departmental Indirect Costs

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Full Time Equivalents Total	94.25	91.50	91.50	92.50

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Full Time Equivalents Total	57.37	57.62	57.62	63.92

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092
Total	**18,239,742**	**22,400,623**	**23,237,682**	**22,560,720**
Full-time Equivalents Total*	89.59	88.59	87.66	88.36

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

Departmentwide Other

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Full Time Equivalents Total	39.86	38.86	37.93	39.86

Partnerships - Departmentwide

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Full Time Equivalents Total	30.17	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092

Full Time Equivalents Total	19.56	19.56	19.56	18.33

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
Total	**47,869,354**	**54,191,980**	**55,829,716**	**56,268,046**
Full-time Equivalents Total*	259.67	259.67	253.32	259.67

**FTE totals are provided for informational 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 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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Full Time Equivalents Total	49.30	50.30	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
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.

Expenditures/FTE	2024	2025	2026	2026

Seattle Parks and Recreation

	Actuals	Adopted	Endorsed	Proposed
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
Full Time Equivalents Total	201.67	200.67	194.32	200.67

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Golf Course Programs	16,437,004	18,348,069	18,485,032	18,435,159
Total	**16,437,004**	**18,348,069**	**18,485,032**	**18,435,159**
Full-time Equivalents Total*	23.00	23.00	23.00	23.00

**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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Zoo and Aquarium Programs	8,781,372	9,191,054	9,401,615	9,401,615
Total	**8,781,372**	**9,191,054**	**9,401,615**	**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

(206) 684-7200

http://www.seattlecenter.com/

Department Overview

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

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

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

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	17,799,251	17,263,345	18,253,098	17,583,310
Other Funding - Operating	36,382,566	38,412,748	39,972,302	41,469,962
Total Operations	**54,181,817**	**55,676,093**	**58,225,400**	**59,053,272**
Capital Support				
General Fund Support	(111)	-	-	310,000
Other Funding - Capital	8,500,546	16,756,541	10,025,510	38,032,213
Total Capital	**8,500,435**	**16,756,541**	**10,025,510**	**38,342,213**
Total Appropriations	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**
Full-Time Equivalents Total*	248.93	257.93	257.93	259.93

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

Seattle Center

Budget Overview

The City's 2026 Proposed Budget maintains core services for Seattle Center. The budget includes increases for critical infrastructure improvements, including replacement and installation of pedestrian safety bollards, and refurbishment of fiberoptics for the campus fire alarm system. The budget also includes investments in security and gardening staff for Waterfront Park, the vast 20-acre open space public park extending from Pioneer Square to Pier 62, which fully opened in September 2025, and for which Seattle Center serves as the lead department providing operations and maintenance.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, Seattle Center is using its operating fund to cover some costs on a one-time basis that had been funded with the General Fund. Seattle Center may see a modest rise in revenue due to hosting the official Fan Celebration of the 2026 World Cup in mid-June to early July.

Incremental Budget Changes

Seattle Center

	2026 Budget	FTE
Total 2026 Endorsed Budget	**68,250,909**	**257.93**
Baseline		
Add One-Time Waterfront Support	1,650,031	-
Citywide Adjustments for Standard Cost Changes	130,616	-
Proposed Operating		
Use Operating Fund for One-Time General Fund Payment	(500,000)	-
Proposed Capital		
Increase Budget for Pedestrian Safety Bollards	1,577,000	-
Replace Fiberoptics for Fire Alarm System	310,000	-
Municipal Energy Efficiency Program Adjustments for 2026	(195,000)	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	2.00
Update Memorial Stadium Debt Service	(625,297)	-
Bargained Annual Wage Adjustment to Base Budget	(482,149)	-
SCERS Retirement Contribution Rate Reduction	(28,029)	-
Align Waterfront Budget to Park District Spending Plan	57,403	-
Update Memorial Stadium to Spending Plan	27,250,000	-
REET Allocation Adjustment	-	-
Fund Balancing	-	-
Total Incremental Changes	**$29,144,575**	**2.00**
Total 2026 Proposed Budget	**$97,395,485**	**259.93**

Description of Incremental Budget Changes

Baseline

Add One-Time Waterfront Support

Expenditures $1,650,031

This item increases one-time budget authority for Seattle Center's operation and maintenance costs for its management of Waterfront Park, supporting public safety, gardener and laborer personnel. Funding is from underspent budget from 2024 in the Seattle Park District Fund for Waterfront operations. This increase is needed due to higher than anticipated costs for operations and maintenance of the Waterfront Park.

Citywide Adjustments for Standard Cost Changes

Expenditures $130,616

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

Proposed Operating

Use Operating Fund for One-Time General Fund Payment

Expenditures $(500,000)

This item shifts $500,000 in expenses from Seattle Center's operating fund to the General Fund on a one-time basis. The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. Other available resources, including the use of one-time fund balance, were identified to mitigate this shortfall.

Proposed Capital

Increase Budget for Pedestrian Safety Bollards

Expenditures $1,577,000

In 2025, Seattle Center received $914,000 to replace aging removable vehicle barriers and install new ones in critical areas on campus in preparation for the 2026 World Cup events to safeguard pedestrian safety. This item provides one-time funding in Real Estate Excise Tax I funds in 2026 and 2027 for further barrier replacement and installation in four additional areas on campus; without these resources, the department would need to rent and deploy temporary barriers for high-attendance events at a higher longer-term cost to the city.

Replace Fiberoptics for Fire Alarm System

Expenditures $310,000

Seattle Center's campus fire alarm system has experienced reliability issues owing to the over-complexity of its fiberoptics communications loop. The fiber design relies on a chained, multi-connector loop through 19 nodes and multiple patch panels, which has made the system highly vulnerable to failure and necessitating temporary firewatch staffing. This item provides one-time funding to replace the existing system with a simplified and isolated communication path, which will result in significantly increased system reliability and reduced maintenance costs.

Municipal Energy Efficiency Program Adjustments for 2026

Expenditures $(195,000)

This item transfers appropriation in Seattle Center for the Municipal Energy Efficiency Program (MEEP) in Real Estate Excise Tax (REET) I to Finance and Administrative Services (FAS). In 2026, a total of $1.5 million in REET I and $146,473 in General Fund will support MEEP, a program for energy upgrades in municipal buildings coordinated by the Office of Sustainability and Environment. This transfer from Seattle Center, as programmed in the 2026 Endorsed Budget, to FAS is in alignment with programmatic updates to scheduled upgrades; the transfer does not result in programmatic changes to Seattle Center's MEEP project.

Seattle Center

Proposed Technical

Ongoing Changes from Current Year Legislation

Position Allocation 2.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Update Memorial Stadium Debt Service

Expenditures $(625,297)

This technical item updates debt service for the Memorial Stadium Redevelopment Project to match the updated issuance for LTGO bonds. Per the 2026-2031 CIP, issuance for Memorial Stadium's LTGO bonds has been moved from 2026 to 2027.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(482,149)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(28,029)

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

Align Waterfront Budget to Park District Spending Plan

Expenditures $57,403

This technical item aligns the Waterfront Budget for operations, maintenance and public safety at the Waterfront with the Cycle 2 Metropolitan Park District Spending Plan.

Update Memorial Stadium to Spending Plan

Expenditures $27,250,000

This item updates appropriations for the Memorial Stadium redevelopment project by shifting budget of $27.25 million from 2027 to 2026 to reflect when most construction costs will be incurred. In 2025 and 2026, expenses are backed by an interfund loan. The loan will be repaid through a taxable bond issuance in 2027. The total cost of the project in the City's Capital Improvement Program (CIP) has been updated to $45.765 million to reflect a grant of $395,000 from the State of Washington Department of Commerce and interest costs on the interfund loan. The Memorial Stadium project also received funding from Seattle Public Schools through the Buildings, Technology, and Academics/Athletics Capital Levy V, and from private fundraising through One Roof. For more information, see Proposed 2026-2031 CIP.

REET Allocation Adjustment

Expenditures -

This is a technical adjustment for Real Estate Excise Tax (REET) budget authority for the Seattle Center's General Site Improvements capital project over multiple outyears. Work under General Site Improvements may include, but is not limited to, installation of security bollards, lighting upgrades, sealing of building exteriors, technology upgrades, renovation of site amenities, and more. For additional information, see Proposed 2026-2031 Capital Improvement Program.

Fund Balancing

Revenues $(405,453)

This is a technical item to record a fund balancing entry for the Seattle Center Fund and McCaw Hall Fund, which are primarily managed by this department.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CEN - BC-SC-S0303 - McCaw Hall Capital Reserve				
34070 - McCaw Hall Capital Reserve	192,867	691,000	691,000	691,000
Total for BSL: BC-SC-S0303	**192,867**	**691,000**	**691,000**	**691,000**
CEN - BC-SC-S03P01 - Building and Campus Improvements				
00100 - General Fund	(111)	-	-	310,000
00164 - Unrestricted Cumulative Reserve Fund	56,544	50,000	50,000	50,000
11410 - Seattle Center Fund	237,398	-	-	-
14500 - Payroll Expense Tax	-	195,000	-	-
30010 - REET I Capital Fund	7,458,354	5,292,000	7,882,297	8,834,000
30020 - REET II Capital Fund	-	-	195,000	-
37410 - 2026 LTGO Bond Fund B	-	9,000,000	-	-
37510 - 2027 LTGO Bond Fund B	-	-	-	27,250,000
Total for BSL: BC-SC-S03P01	**7,752,185**	**14,537,000**	**8,127,297**	**36,444,000**
CEN - BC-SC-S9403 - Monorail Rehabilitation				
11410 - Seattle Center Fund	555,384	1,178,541	1,207,213	1,207,213
14500 - Payroll Expense Tax	-	350,000	-	-
Total for BSL: BC-SC-S9403	**555,384**	**1,528,541**	**1,207,213**	**1,207,213**
CEN - BO-SC-60000 - Campus				
00100 - General Fund	8,964,705	8,720,329	9,116,192	8,994,747
11410 - Seattle Center Fund	20,488,087	23,978,110	24,796,467	24,625,041
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	150,000	491,308	504,366	504,155
Total for BSL: BO-SC-60000	**29,602,792**	**33,189,747**	**34,417,025**	**34,123,943**
CEN - BO-SC-61000 - Waterfront				
00100 - General Fund	100,000	-	-	-
11410 - Seattle Center Fund	783,109	1,000,000	1,000,000	989,010
19710 - Seattle Park District Fund	3,761,858	5,717,833	5,946,547	7,596,578
Total for BSL: BO-SC-61000	**4,644,967**	**6,717,833**	**6,946,547**	**8,585,588**
CEN - BO-SC-65000 - McCaw Hall				
00100 - General Fund	799,817	831,810	865,082	856,680
11430 - Seattle Center McCaw Hall Fund	6,009,241	5,484,036	5,875,634	5,797,887
30010 - REET I Capital Fund	337,000	337,000	337,000	337,000
Total for BSL: BO-SC-65000	**7,146,058**	**6,652,846**	**7,077,716**	**6,991,567**

CEN - BO-SC-69000 - Leadership and Administration				
00100 - General Fund	7,934,729	7,711,207	8,271,824	7,731,883
11410 - Seattle Center Fund	4,853,271	1,404,460	1,512,288	1,620,292
Total for BSL: BO-SC-69000	**12,787,999**	**9,115,667**	**9,784,112**	**9,352,174**
Department Total	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**
Department Full-Time Equivalents Total*	**248.93**	**257.93**	**257.93**	**259.93**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	17,799,140	17,263,345	18,253,098	17,893,310
00164 - Unrestricted Cumulative Reserve Fund	56,544	50,000	50,000	50,000
11410 - Seattle Center Fund	26,917,248	27,561,111	28,515,967	28,441,555
11430 - Seattle Center McCaw Hall Fund	6,009,241	5,484,036	5,875,634	5,797,887
14500 - Payroll Expense Tax	150,000	1,036,308	504,366	504,155
19710 - Seattle Park District Fund	3,761,858	5,717,833	5,946,547	7,596,578
30010 - REET I Capital Fund	7,795,354	5,629,000	8,219,297	9,171,000
30020 - REET II Capital Fund	-	-	195,000	-
34070 - McCaw Hall Capital Reserve	192,867	691,000	691,000	691,000
37410 - 2026 LTGO Bond Fund B	-	9,000,000	-	-
37510 - 2027 LTGO Bond Fund B	-	-	-	27,250,000
Budget Totals for CEN	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	(19,021)	-	-	-
Total Revenues for: 00100 - General Fund		**(19,021)**	**-**	**-**	**-**
331110	Direct Fed Grants	(19,365)	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**(19,365)**	**-**	**-**	**-**
331110	Direct Fed Grants	96,213	-	-	-
333110	Ind Fed Grants	118,435	-	-	-
334010	State Grants	431,712	-	-	-
337080	Other Private Contrib & Dons	938,819	1,000,000	1,000,000	1,000,000
341150	Private Reimbursements	16,540	-	-	-
341190	Personnel Service Fees	3,813,349	1,899,684	1,922,351	1,922,351
344050	Transit Charges-Monorail	59,329	65,000	65,000	65,000
344900	Transportation-Other Rev	648,103	646,635	646,179	646,179
347900	Culture And Rec-Other Rev	-	1,034,678	1,056,912	1,056,912
360020	Inv Earn-Residual Cash	-	70,000	70,000	70,000
360130	Interest On Contracts/Notes Re	20	-	-	-
360220	Interest Earned On Deliquent A	30,966	-	-	-
360250	Other Equip/Vehicle Rentals	266,762	155,000	155,000	155,000
360260	Lease revenue GASB87	7,551,356	-	-	-
360265	Public Benefit Contra	(1,425,133)	-	-	-
360267	PPP Revenue- Variable Budg	(6,623)	-	-	-
360290	Parking Fees	8,557,335	8,597,609	9,050,113	9,050,113
360300	St Space Facilities Rentals	936,366	2,058,745	2,199,532	2,199,532
360310	Lt Space/Facilities Leases	1,236,918	6,596,363	6,706,167	6,706,167
360340	Concession Proceeds	817,771	2,472,225	2,586,900	2,586,900
360360	Sponsorship And Royalties	1,131,303	568,406	587,775	587,775
360380	Sale Of Junk Or Salvage	1,408	-	-	-
360900	Miscellaneous Revs-Other Rev	1,465,335	893,200	893,200	893,200
374030	Capital Contr-Fed Dir Grants	-	942,833	965,770	965,770
379020	Capital Contributions	-	235,708	241,443	241,443
397010	Operating Transfers In	274,446	591,827	622,919	622,919
397200	Interfund Revenue	6,787	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**26,967,518**	**27,827,913**	**28,769,261**	**28,769,261**

400000	Use of/Contribution to Fund Balance	-	(266,802)	(253,293)	(327,706)
Total Resources for:11410 - Seattle Center Fund		**26,967,518**	**27,561,111**	**28,515,967**	**28,441,555**
341190	Personnel Service Fees	2,560,123	2,283,762	2,573,622	2,573,622
347900	Culture And Rec-Other Rev	-	10,941	101,097	101,097
360020	Inv Earn-Residual Cash	64,698	47,500	50,000	50,000
360220	Interest Earned On Deliquent A	108	-	-	-
360250	Other Equip/Vehicle Rentals	99,896	80,000	80,000	80,000
360300	St Space Facilities Rentals	1,691,661	2,190,808	2,201,490	2,201,490
360340	Concession Proceeds	836,810	821,025	819,425	819,425
360360	Sponsorship And Royalties	-	50,000	50,000	50,000
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**5,253,296**	**5,484,036**	**5,875,634**	**5,875,634**
400000	Use of/Contribution to Fund Balance	-	-	-	(77,747)
Total Resources for:11430 - Seattle Center McCaw Hall Fund		**5,253,296**	**5,484,036**	**5,875,634**	**5,797,887**
360900	Miscellaneous Revs-Other Rev	132,382	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**132,382**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	-	17,000	17,000	17,000
379020	Capital Contributions	200,000	337,000	337,000	337,000
397010	Operating Transfers In	337,000	337,000	337,000	337,000
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**537,000**	**691,000**	**691,000**	**691,000**
391010	G.O.Bond Proceeds	-	(10,000,000)	-	-
Total Revenues for: 37310 - 2025 LTGO Taxable Bond Fund		**-**	**(10,000,000)**	**-**	**-**
Total CEN Resources		**32,851,810**	**23,736,147**	**35,082,602**	**34,930,442**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
McCaw Hall Asset Preservation	192,867	691,000	691,000	691,000
Total	**192,867**	**691,000**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Armory Rehabilitation	1,088,277	450,000	1,600,000	1,600,000
Campuswide Improvements and Re	4,641,408	11,150,000	3,155,297	31,357,000
Facility Infrastructure Renova	495,954	1,600,000	349,703	349,703
Parking Repairs & Improvements	359,338	150,000	587,000	587,000
Public Gathering Space Improve	91,121	200,000	626,297	626,297
Utility Infrstr MP and Repairs	1,076,086	987,000	1,809,000	1,924,000
Total	**7,752,185**	**14,537,000**	**8,127,297**	**36,444,000**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Armory Rehabilitation	1,088,277	450,000	1,600,000	1,600,000

Full Time Equivalents Total	0.57	0.57	0.57	0.57

Campuswide Improvements and Repairs

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Campuswide Improvements and Re	4,641,408	11,150,000	3,155,297	31,357,000
Full Time Equivalents Total	4.20	4.20	4.20	4.20

Facility Infrastructure Renovation and Repair

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Facility Infrastructure Renova	495,954	1,600,000	349,703	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking Repairs & Improvements	359,338	150,000	587,000	587,000
Full Time Equivalents Total	0.38	0.38	0.38	0.38

Public Gathering Space Improvements

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Gathering Space Improve	91,121	200,000	626,297	626,297
Full Time Equivalents Total	0.96	0.96	0.96	0.96

Utility Infrastructure MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including

heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Infrstr MP and Repairs	1,076,086	987,000	1,809,000	1,924,000
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Monorail Rehabilitation	555,384	1,528,541	1,207,213	1,207,213
Total	**555,384**	**1,528,541**	**1,207,213**	**1,207,213**
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

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

CEN - BO-SC-60000 - Campus

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access	4,034,207	3,280,399	3,357,908	3,339,804
Campus Grounds	16,806,405	21,071,148	21,851,577	21,666,345
Commercial Events	3,357,539	2,620,446	2,730,013	2,709,031
Community Programs	3,557,145	3,417,976	3,563,872	3,519,134
Cultural Facilities	260,671	372,963	390,717	386,072
Festivals	1,586,825	2,426,816	2,522,938	2,503,557
Total	**29,602,792**	**33,189,747**	**34,417,025**	**34,123,943**
Full-time Equivalents Total*	170.08	171.08	171.08	171.08

**FTE totals are provided for informational 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 Campus Budget Summary Level:

Access

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

modes of transportation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access	4,034,207	3,280,399	3,357,908	3,339,804
Full Time Equivalents Total	5.91	6.91	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Campus Grounds	16,806,405	21,071,148	21,851,577	21,666,345
Full Time Equivalents Total	121.25	120.25	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commercial Events	3,357,539	2,620,446	2,730,013	2,709,031
Full Time Equivalents Total	10.38	11.38	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Programs	3,557,145	3,417,976	3,563,872	3,519,134
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Facilities	260,671	372,963	390,717	386,072

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Festivals	1,586,825	2,426,816	2,522,938	2,503,557
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Waterfront O&M	4,644,967	6,717,833	6,946,547	8,585,588
Total	**4,644,967**	**6,717,833**	**6,946,547**	**8,585,588**
Full-time Equivalents Total*	32.50	40.50	40.50	42.50

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CEN - BO-SC-65000 - McCaw Hall

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
McCaw Hall	7,146,058	6,652,846	7,077,716	6,991,567
Total	**7,146,058**	**6,652,846**	**7,077,716**	**6,991,567**
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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Indirect Costs	245,843	-	-	-
Citywide Indirect Costs	3,754,780	3,821,162	4,124,708	4,116,942
Departmental Indirect Costs	9,982,088	10,365,463	10,841,208	10,329,590
Divisional Indirect	588,283	(79,415)	(105,948)	(104,811)
Employee Benefits	(1,142,295)	(4,188,114)	(4,232,732)	(4,156,543)
Indirect Cost Recovery Offset	(640,700)	(803,430)	(843,125)	(833,005)
Total	**12,787,999**	**9,115,667**	**9,784,112**	**9,352,174**
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Indirect Costs	245,843	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	3,754,780	3,821,162	4,124,708	4,116,942

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	9,982,088	10,365,463	10,841,208	10,329,590

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect	588,283	(79,415)	(105,948)	(104,811)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Benefits	(1,142,295)	(4,188,114)	(4,232,732)	(4,156,543)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(640,700)	(803,430)	(843,125)	(833,005)

Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

http://www.spl.org

Department Overview

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

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

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund	62,045,691	68,449,495	71,547,770	65,702,413
Other Funding - Operating	38,177,289	30,485,575	31,802,612	36,802,813
Total Operations	**100,222,980**	**98,935,070**	**103,350,382**	**102,505,226**
Capital Support				
Other Funding - Capital	8,879,332	8,375,000	7,587,000	2,587,000
Total Capital	**8,879,332**	**8,375,000**	**7,587,000**	**2,587,000**
Total Appropriations	**109,102,312**	**107,310,070**	**110,937,382**	**105,092,226**

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Seattle Public Library (the 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. This budget reflects the last year of revenues from the 2019 Library Levy, and the Library is planning a levy renewal proposal in 2026.

To preserve critical City services due to the General Fund deficit, the Library is using levy funds designated for a capital project to fund operational expenses on a one-time basis which frees up General Fund resources. The levy funding was allocated to the Columbia Library seismic retrofit project, but project timelines have shifted, and the project won't be ready for construction prior to the end of this levy period. SPL anticipates including funding for the project in the upcoming levy renewal.

Incremental Budget Changes

Seattle Public Library

	2026 Budget	FTE
Total 2026 Endorsed Budget	**110,937,382**	**-**
Baseline		
Citywide Adjustments for Standard Cost Changes	(227,852)	-
Proposed Operating		
Align Columbia Library Seismic Retrofit Budget with Project Timeline	-	-
Proposed Capital		
Reduce Columbia Library Seismic Retrofit Budget	(5,000,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(940,154)	-
SCERS Retirement Contribution Rate Reduction	(52,200)	-
Fund Balancing	375,050	-
REET Allocation Adjustment	-	-
Revenue Adjustment	-	-
Fund Balancing - Library Fund and 2019 Library Levy Fund	-	-
Total Incremental Changes	**$(5,845,156)**	**-**
Total 2026 Proposed Budget	**$105,092,226**	**-**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(227,852)

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

Seattle Public Library

Proposed Operating

Align Columbia Library Seismic Retrofit Budget with Project Timeline

Expenditures -

The Columbia Library Seismic Retrofit project is the final capital project under the 2019 Library Levy to address unreinforced masonry (URM) at three Carnegie-era branches. The URM projects overall were delayed due to the COVID-19 pandemic; construction cost estimates for these projects, including the Columbia Library project, increased from inflationary pressure. This zero-sum item uses budget from the delayed project by shifting the capital budget to the operating budget on a one-time basis; the capital reduction is reflected in the Proposed Capital section. The General Fund contribution to Library operations is reduced by the same amount on a one-time basis. The Library plans to include funding for this project in the upcoming levy renewal proposal.

Proposed Capital

Reduce Columbia Library Seismic Retrofit Budget

Expenditures $(5,000,000)

This item reduces the Library's capital budget for the Columbia Library seismic retrofit project. These funds are shifted to the operating budget on a one-time basis, per the description in the Proposed Operating section. The Library plans to include funding for this project in the upcoming levy renewal proposal.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(940,154)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(52,200)

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

Fund Balancing

Expenditures $375,050

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.

REET Allocation Adjustment

Expenditures -

This is a technical adjustment for Real Estate Excise Tax (REET) budget authority for the Library's Major Maintenance

capital project over multiple outyears. The Library's Major Maintenance capital project is for improvements and maintenance for the Central Library and all 26 branch libraries as well as separate storage and shops facilities. For more information, see Proposed 2026-2031 Capital Improvement Program.

Revenue Adjustment

Revenues	$(5,845,357)

This technical item decreases revenue to reflect commensurate decreases in expenditures in the 2026 Proposed Budget for Seattle Public Library.

Fund Balancing - Library Fund and 2019 Library Levy Fund

Revenues	$5,876,999

This is a technical item to record a fund balancing entry for the Library Fund and 2019 Library Levy Fund, which are primarily managed by this department.

Seattle Public Library

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPL - BC-PL-B3000 - Capital Improvements				
10410 - Library Fund	5,200	-	-	-
14500 - Payroll Expense Tax	1,154,184	-	-	-
18100 - 2012 Library Levy Fund	21,917	-	-	-
18200 - 2019 Library Levy Fund	6,023,200	7,989,000	6,982,000	1,982,000
30010 - REET I Capital Fund	844,266	386,000	605,000	605,000
Total for BSL: BC-PL-B3000	**8,048,767**	**8,375,000**	**7,587,000**	**2,587,000**
SPL - BO-PL-B1ADM - Administrative/Support Service				
10410 - Library Fund	9,975,918	11,541,462	12,075,901	11,944,625
18100 - 2012 Library Levy Fund	9,250	-	-	-
18200 - 2019 Library Levy Fund	2,982,744	4,148,634	4,356,324	4,308,983
Total for BSL: BO-PL-B1ADM	**12,967,912**	**15,690,096**	**16,432,226**	**16,253,608**
SPL - BO-PL-B2CTL - Chief Librarian's Office				
10410 - Library Fund	665,328	636,999	669,210	659,947
18200 - 2019 Library Levy Fund	170,163	100,000	100,000	100,000
Total for BSL: BO-PL-B2CTL	**835,492**	**736,999**	**769,210**	**759,947**
SPL - BO-PL-B4PUB - Library Program and Services				
10410 - Library Fund	50,544,697	53,039,090	55,539,236	49,923,007
18100 - 2012 Library Levy Fund	98,932	700,000	-	-
18200 - 2019 Library Levy Fund	20,483,906	23,845,251	25,445,856	30,506,033
Total for BSL: BO-PL-B4PUB	**71,127,535**	**77,584,340**	**80,985,092**	**80,429,041**
SPL - BO-PL-B5HRS - Human Resources				
10410 - Library Fund	2,971,434	2,777,446	2,916,792	2,844,796
18200 - 2019 Library Levy Fund	78,354	29,450	30,390	28,970
Total for BSL: BO-PL-B5HRS	**3,049,788**	**2,806,895**	**2,947,182**	**2,873,766**
SPL - BO-PL-B7STR - Institutional & Strategic Advancement				
10410 - Library Fund	1,396,943	1,346,500	1,404,445	1,387,853
18200 - 2019 Library Levy Fund	701,824	770,241	812,229	801,014
Total for BSL: BO-PL-B7STR	**2,098,766**	**2,116,740**	**2,216,673**	**2,188,866**
SPL - BO-PL-B9LA - Leadership and Administration				
10410 - Library Fund	3,789,059	-	-	-
18200 - 2019 Library Levy Fund	1,223,894	-	-	-
Total for BSL: BO-PL-B9LA	**5,012,953**	**-**	**-**	**-**

Department Total	**103,141,213**	**107,310,070**	**110,937,382**	**105,092,226**

** 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*

Budget Summary by Fund Seattle Public Library

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
10410 - Library Fund	69,348,580	69,341,495	72,605,584	66,760,226
14500 - Payroll Expense Tax	1,154,184	-	-	-
18100 - 2012 Library Levy Fund	130,099	700,000	-	-
18200 - 2019 Library Levy Fund	31,664,084	36,882,575	37,726,798	37,727,000
30010 - REET I Capital Fund	844,266	386,000	605,000	605,000
Budget Totals for SPL	**103,141,213**	**107,310,070**	**110,937,382**	**105,092,226**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
330020	Intergov-Revenues	7,685	27,000	27,000	27,000
333110	Ind Fed Grants	(806)	-	-	-
334010	State Grants	28,496	-	-	-
335060	Judicial Salary Contrib-State	227	-	-	-
341050	Word Proc/Printing/Dupl Svcs	93,979	100,000	105,000	105,000
350130	Library Fines and Fees	64,811	120,000	120,000	120,000
360290	Parking Fees	314,159	377,000	390,000	390,000
360300	St Space Facilities Rentals	124,105	150,000	150,000	150,000
360310	Lt Space/Facilities Leases	18,890	-	-	-
360340	Concession Proceeds	1,553	1,500	1,500	1,500
360370	Insurance Prems & Recoveries	14,688	-	-	-
360380	Sale Of Junk Or Salvage	56,413	85,000	85,000	85,000
360900	Miscellaneous Revs-Other Rev	-	1,500	1,500	1,500
397010	Operating Transfers In	67,739,060	68,479,495	71,547,770	65,702,413
397200	Interfund Revenue	-	166,187	177,814	177,814
Total Revenues for: 10410 - Library Fund		**68,463,258**	**69,507,682**	**72,605,584**	**66,760,227**
400000	Use of/Contribution to Fund Balance	-	(166,187)	(1)	(1)
Total Resources for:10410 - Library Fund		**68,463,258**	**69,341,495**	**72,605,584**	**66,760,226**
311010	Real & Personal Property Taxes	203	1,000	-	-
360010	Investment Interest	-	7,000	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**203**	**8,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	692,000	-	-
Total Resources for:18100 - 2012 Library Levy Fund		**203**	**700,000**	**-**	**-**
311010	Real & Personal Property Taxes	30,969,313	31,920,000	31,750,000	31,750,000
360010	Investment Interest	-	500,000	100,000	100,000
Total Revenues for: 18200 - 2019 Library Levy Fund		**30,969,313**	**32,420,000**	**31,850,000**	**31,850,000**
400000	Use of/Contribution to Fund Balance	-	4,462,575	5,876,798	5,877,000
Total Resources for:18200 - 2019 Library Levy		**30,969,313**	**36,882,575**	**37,726,798**	**37,727,000**

Seattle Public Library

Fund				
Total SPL Resources	**99,432,774**	**106,924,070**	**110,332,382**	**104,487,227**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Improvements	8,107,882	8,375,000	7,113,000	2,113,000
IT Infrastructure	771,449	-	474,000	474,000
Total	**8,879,332**	**8,375,000**	**7,587,000**	**2,587,000**

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Improvements	8,107,882	8,375,000	7,113,000	2,113,000

IT Infrastructure

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
IT Infrastructure	771,449	-	474,000	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Administrative Services	697,893	1,049,482	1,081,752	1,072,860
Business Office	1,660,174	2,228,346	2,404,145	2,376,622
Event Services	455,711	862,307	908,162	896,236
FAC Services	7,838,595	11,549,960	12,038,166	11,907,889
Security Services	2,541,069	-	-	-
Total	**13,193,442**	**15,690,096**	**16,432,226**	**16,253,608**

**FTE totals are provided for informational 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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Administrative Services	697,893	1,049,482	1,081,752	1,072,860

Business Office

The purpose of the Business Office Program is to support the delivery of administrative services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Office	1,660,174	2,228,346	2,404,145	2,376,622

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Event Services	455,711	862,307	908,162	896,236

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAC Services	7,838,595	11,549,960	12,038,166	11,907,889

Security Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Security Services	2,541,069	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief Librarian's Office	936,969	736,999	769,210	759,947
Total	**936,969**	**736,999**	**769,210**	**759,947**

**FTE totals are provided for informational 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-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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collections and Access	21,766,817	21,144,594	21,785,949	21,595,932
Information Technology	7,908,935	6,382,026	6,672,052	6,661,454
Public Library Services Admin	2,290,009	-	-	-
Public Services	38,098,219	50,057,720	52,527,090	52,171,654
Service Units	5,413,231	-	-	-
Total	**75,477,211**	**77,584,340**	**80,985,092**	**80,429,041**

**FTE totals are provided for informational 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:

Seattle Public Library

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collections and Access	21,766,817	21,144,594	21,785,949	21,595,932

Information Technology

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	7,908,935	6,382,026	6,672,052	6,661,454

Public Library Services Admin

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Library Services Admin	2,290,009	-	-	-

Public Services

The purpose of the Library Programs and Services Program is to administer public services, programs, and collection development and access.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Services	38,098,219	50,057,720	52,527,090	52,171,654

Service Units

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Service Units	5,413,231	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Human Resources	2,900,058	2,806,895	2,947,182	2,873,766
Safety & Health Services	162,222	-	-	-
Total	**3,062,280**	**2,806,895**	**2,947,182**	**2,873,766**

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

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

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Human Resources	2,900,058	2,806,895	2,947,182	2,873,766

Safety & Health Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safety & Health Services	162,222	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Institutional & Strategic Advancement	2,540,125	2,116,740	2,216,673	2,188,866
Total	**2,540,125**	**2,116,740**	**2,216,673**	**2,188,866**

**FTE totals are provided for informational 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

SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,012,953	-	-	-
Total	**5,012,953**	**-**	**-**	**-**

**FTE totals are provided for informational 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. Using funding from the Families, Education, Preschool, and Promise (FEPP) Levy, 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	18,532,091	15,861,332	15,919,750	7,010,474
Other Funding - Operating	111,910,321	135,364,447	84,895,822	169,845,445
Total Operations	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Total Appropriations	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Full-Time Equivalents Total*	121.50	124.50	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 and families primarily by leveraging funding from the FEPP Levy, originally approved by voters in 2018, to support a continuum of equity-driven investments in child care, early learning, K-12, and postsecondary education. DEEL also relies on funding from federal, state and private grants to support its education initiatives.

On November 4, 2025, Seattle voters will vote on the FEPP Levy renewal as the current FEPP levy expires at the end of 2025. The 2026 Endorsed Budget did not include expenditures or revenues for the FEPP Levy renewal as the development of the new levy proposal was not proposed and voted on until the development of the 2026 Proposed Budget. The FEPP Levy renewal will fund education-related initiatives in the city for six more years from 2026 to

2031. The proposed levy will raise $1.33 billion over six years to provide education-support services for Seattle children, youth, and families. The 2026 Proposed Budget for DEEL increases by 17% over the 2025 Adopted Budget, which includes the first year of levy revenue and DEEL's expenses as reflected in Ordinance 127238. The FEPP Levy renewal funds $44.4 million on average annually in programs for early learning, child care, mental health, and related administrative costs that were previously funded by the Sweetened Beverage Tax, General Fund, and the Payroll Expense Tax. This amount also includes levy expenses in the Department of Human Services and Department of Parks and Recreation proposed budgets.

The core components of the levy support youth and children from early childhood to college and career. Focusing on helping youth be ready to start their educational journeys, learn their best in and out of school, and thrive in their post-secondary choices, the DEEL levy renewal includes the following initiatives to support their mission:

- **Early Childhood**: The Early Childhood investment area includes $658.2M over six years to sustain and expand supports for childcare access through the Child Care Assistance Program (CCAP) and kindergarten readiness through the Seattle Preschool Program (SPP). 3,100 SPP students annually and 1,400 CCAP families are expected to be served by the final year of the levy.
- **K-12 Student Supports**: The K-12 Student Supports investment area includes $275.6M over six years to continue the City's commitment to accelerate student learning with academic and enrichment supports and promote college and career readiness.
- **K-12 Health and Safety**: The K-12 Health & Safety investment area includes $235.1M over six years for School Based Health Centers, strategies to promote positive youth mental health outcomes, and student safety supports.
- **College and Career Supports** The College and Career Supports investment area includes $82.4M over six years to sustain and expand Seattle Promise and career pathway programs. Career pathways investments include funding for the Path to UW program and programs for skilled trades/technical workers. 105 Path to UW students and 1,475 Seattle Promise students are expected to be served annually by the final year of the levy.
- **Leadership and Administration**: The proposed FEPP levy includes $78.6M over six years to maintain department administration and operations.

The FEPP levy requires an Implementation and Evaluation (I&E) plan to develop the criteria, guidelines, and requirements to guide the levy investments If voters approve the levy renewal, a proposed I&E plan would be transmitted to Council in early 2026 for adoption.

Incremental Budget Changes

Department of Education and Early Learning

	2026 Budget	FTE
Total 2026 Endorsed Budget	**100,815,572**	**124.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,048,475	-
Proposed Operating		
Early Learning Programs in the 2025 FEPP Levy	41,037,459	-
K-12 Programs in the 2025 FEPP Levy	22,959,421	-
Postsecondary Programs in the 2025 FEPP Levy	6,355,740	-
Leadership and Administration in the 2025 FEPP Levy	3,846,044	-
K-12 PET Transfer to FEPP	-	-
Central Cost Transfer to the 2025 FEPP Levy	-	-
General Fund Transfer to the 2025 FEPP Levy	-	-
Sweetened Beverage Tax Transfer to the 2025 FEPP Levy	-	-
DEEL Levy Revenue	-	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(198,856)	-
SCERS Retirement Contribution Rate Reduction	(7,936)	-
Total Incremental Changes	**$76,040,347**	**-**
Total 2026 Proposed Budget	**$176,855,919**	**124.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,048,475

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

Department of Education and Early Learning

Proposed Operating

Early Learning Programs in the 2025 FEPP Levy

Expenditures $41,037,459

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $41.0 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the Early Learning investment area. This investment supports preschool, child care, child health, prenatal to three programs, child care worker supports, and DEEL program labor. The preschool strategy includes funding for expanded seats in the Seattle Preschool Program (SPP), with the program expected to serve 2,600 students in the 2026-2027 school year and 3,100 students served annually by the final year of the levy. The child care strategy includes funding for the Child Care Assistance Program (CCAP), Homeless Child Care, and Child Care Health Program. CCAP is projected to serve 1,400 children in 2026-2027, an increase of 800 new subsidized child care slots in the 2026-2027 school year.

K-12 Programs in the 2025 FEPP Levy

Expenditures $22,959,421

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $22.9 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the K-12 investment area that sustains funding for K-12 students by investing in Expanded Learning Opportunities, and increases funding for School Based Health Centers, Mental Health Supports, and School Safety.

Postsecondary Programs in the 2025 FEPP Levy

Expenditures $6,355,740

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $6.3 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the College and Career investment area including funding for Seattle Promise, Path to Trades, and the Seattle Youth Employment Program (SYEP). The original FEPP18 I&E Plan projected 870 students in the final year of the Levy. The FEPP25 Levy is expected to support up to 1,475 Promise students in the 2026-27 school year. This investment area also provides funding for new apprenticeships and skill-building opportunities for graduates through the new Path to Trades program.

Leadership and Administration in the 2025 FEPP Levy

Expenditures $3,846,044

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $3.8 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the Leadership and Administration investment area which includes funding for staffing, evaluation, and professional services for the Director's Office and Finance and Operations division.

K-12 PET Transfer to FEPP

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifts $14.4 million for K-12 mental health programming from the Payroll Expense Tax to the 2025 FEPP Levy. The Mayor’s Youth Mental Health Investment Strategy originally included $13.9 million of Payroll Expense Tax funding in 2025 and $14.4 million in 2026 for Reach Out, telehealth services, in-person mental health supports, and universal screening. This programming is now being supported by the FEPP Levy renewal.

Central Cost Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item reflects shifting $3.2 million for central costs expenses from other funding sources including the General Fund, Sweetened Beverage Tax, and Payroll Expense Tax to the 2025 FEPP Levy. Ongoing funding for central costs will be maintained through renewal of the 2025 FEPP Levy.

General Fund Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifts funding of $8.4 million from DEEL's 2026 General Fund budget to the 2025 FEPP Levy for the Child Care Assistance Program, Child Care Referral, the Nurse Family Partnership, ParentChild+, labor, central rates, and professional services. Ongoing funding for these programs will be maintained through renewal of the 2025 FEPP Levy.

Sweetened Beverage Tax Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifting funding of $6.9 million of 2026 Sweetened Beverage Tax budget to the 2025 FEPP Levy for programs including the Child Care Assistance Program, Child Care Health Program, Developmental Bridge, ParentChild+ as well as DEEL labor. Ongoing funding for these programs will be maintained through renewal of the 2025 FEPP Levy.

DEEL Levy Revenue

Revenues $166,137,566

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $166.1 million for anticipated 2026 expenditures and $45.0 million to the levy fund balance for future levy spending per Ordinance 127238 and related fiscal note. Many DEEL levy programs are funded on a school year basis so 2026 revenues support programs during the calendar as well as school year 2026-2027.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(198,856)

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

SCERS Retirement Contribution Rate Reduction

Expenditures	$(7,936)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	13,571,827	14,543,156	14,672,253	6,270,894
00155 - Sweetened Beverage Tax Fund	5,204,739	7,356,565	6,778,813	-
14500 - Payroll Expense Tax	(36,955)	-	-	-
17857 - 2011 Families and Education Levy	-	643,000	-	-
17861 - Seattle Preschool Levy Fund	1,440,726	-	-	-
17871 - Families Education Preschool Promise Levy	48,052,131	58,585,045	30,870,748	30,780,106
17876 - FEPP Levy 2025	-	-	-	56,780,687
Total for BSL: BO-EE-IL100	**68,232,469**	**81,127,765**	**52,321,813**	**93,831,686**
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	4,155,037	927,293	816,122	739,580
14500 - Payroll Expense Tax	1,205,485	13,900,000	14,400,000	-
17857 - 2011 Families and Education Levy	449,171	-	-	-
17871 - Families Education Preschool Promise Levy	37,314,213	39,576,328	21,423,592	21,387,334
17876 - FEPP Levy 2025	-	-	-	37,547,575
Total for BSL: BO-EE-IL200	**43,123,906**	**54,403,621**	**36,639,714**	**59,674,489**
DEEL - BO-EE-IL300 - Post-Secondary Programs				
17871 - Families Education Preschool Promise Levy	9,828,995	6,484,994	5,543,360	5,534,314
17876 - FEPP Levy 2025	-	-	-	6,395,465
Total for BSL: BO-EE-IL300	**9,828,995**	**6,484,994**	**5,543,360**	**11,929,779**
DEEL - BO-EE-IL700 - Leadership and Administration				
00100 - General Fund	805,228	390,883	431,375	-
00155 - Sweetened Beverage Tax Fund	504,466	666,269	694,253	-
17871 - Families Education Preschool Promise Levy	7,947,348	8,152,246	5,185,057	5,114,211
17876 - FEPP Levy 2025	-	-	-	6,305,754
Total for BSL: BO-EE-IL700	**9,257,042**	**9,209,399**	**6,310,685**	**11,419,965**
Department Total	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Department Full-Time Equivalents Total*	**121.50**	**124.50**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	18,532,091	15,861,332	15,919,750	7,010,474
00155 - Sweetened Beverage Tax Fund	5,709,206	8,022,834	7,473,066	-
14500 - Payroll Expense Tax	1,168,530	13,900,000	14,400,000	-
17857 - 2011 Families and Education Levy	449,171	643,000	-	-
17861 - Seattle Preschool Levy Fund	1,440,726	-	-	-
17871 - Families Education Preschool Promise Levy	103,142,688	112,798,613	63,022,756	62,815,964
17876 - FEPP Levy 2025	-	-	-	107,029,481
Budget Totals for DEEL	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	448,095	539,580	539,580	539,580
334010	State Grants	6,729,055	6,453,846	6,270,894	6,270,894
341150	Private Reimbursements	(1,163)	-	-	-
342130	Communication Service Fees	(179)	-	-	-
342150	Communications Main/Rep Fees	(3,153)	-	-	-
Total Revenues for: 00100 - General Fund		**7,172,655**	**6,993,426**	**6,810,474**	**6,810,474**
311010	Real & Personal Property Taxes	(860)	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**(860)**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	297	-	-	-
360010	Investment Interest	-	490,000	50,000	50,000
Total Revenues for: 17857 - 2011 Families and Education Levy		**297**	**490,000**	**50,000**	**50,000**
400000	Use of/Contribution to Fund Balance	-	153,000	(50,000)	(50,000)
Total Resources for:17857 - 2011 Families and Education Levy		**297**	**643,000**	**-**	**-**
311010	Real & Personal Property Taxes	127	-	-	-
360010	Investment Interest	-	17,000	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**127**	**17,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	(17,000)	-	-
Total Resources for:17861 - Seattle Preschool Levy Fund		**127**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	88,468,392	90,728,658	1,361,975	1,361,975
337080	Other Private Contrib & Dons	-	5,000,000	2,500,000	2,500,000
341150	Private Reimbursements	5,011,555	-	-	-
360010	Investment Interest	-	3,089,000	579,000	579,000
397010	Operating Transfers In	-	-	12,750,000	12,000,000
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**93,479,946**	**98,817,658**	**17,190,975**	**16,440,975**
400000	Use of/Contribution to Fund Balance	-	13,980,954	45,831,781	46,374,989
Total Resources for:17871 - Families Education		**93,479,946**	**112,798,613**	**63,022,756**	**62,815,964**

Preschool Promise Levy

311010	Real & Personal Property Taxes	-	-	-	207,000,000
337080	Other Private Contrib & Dons	-	-	-	2,800,000
360010	Investment Interest	-	-	-	2,300,000
Total Revenues for: 17876 - FEPP Levy 2025		**-**	**-**	**-**	**212,100,000**
400000	Use of/Contribution to Fund Balance	-	-	-	(91,537,423)
Total Resources for:17876 - FEPP Levy 2025		**-**	**-**	**-**	**120,562,577**
Total DEEL Resources		**100,652,166**	**120,435,039**	**69,833,230**	**190,189,015**

Department of Education and Early Learning

Appropriations by Budget Summary Level and Program

DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Early Learning	68,232,469	81,127,765	52,321,813	93,831,686
Total	**68,232,469**	**81,127,765**	**52,321,813**	**93,831,686**
Full-time Equivalents Total*	65.50	67.50	67.50	67.50

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
K-12 Programs	43,123,906	54,403,621	36,639,714	59,674,489
Total	**43,123,906**	**54,403,621**	**36,639,714**	**59,674,489**
Full-time Equivalents Total*	19.00	20.00	20.00	20.00

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DEEL - BO-EE-IL300 - Post-Secondary Programs

The purpose of the Post-Secondary Budget Summary Level is to help achieve the goal of the City's Education Action Plan that 70% of all student groups in Seattle Public Schools will go on to attain a post-secondary credential by the year 2030.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Post-Secondary Programs	9,828,995	6,484,994	5,543,360	11,929,779
Total	**9,828,995**	**6,484,994**	**5,543,360**	**11,929,779**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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Department of Education and Early Learning

DEEL - BO-EE-IL700 - Leadership and Administration

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,438,717	2,403,814	1,637,991	2,569,361
Departmental Indirect Costs	-	21,841	30,614	29,934
Divisional Indirect Costs	6,818,325	6,783,743	4,642,080	8,820,670
Total	**9,257,042**	**9,209,399**	**6,310,685**	**11,419,965**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,438,717	2,403,814	1,637,991	2,569,361

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	21,841	30,614	29,934
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	6,818,325	6,783,743	4,642,080	8,820,670
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Human Services Department

Tanya Kim, Director

(206) 386-1001

http://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 (GF), Sweetened Beverage Tax Fund (SBT Fund), Short Term Rental tax revenues, the Families, Education, Preschool, and Promise (FEPP) Levy, and the Payroll Expense Tax Fund.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	269,932,484	262,533,150	271,893,976	298,365,387
Other Funding - Operating	112,864,301	122,359,128	115,599,629	134,015,993
Total Operations	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Total Appropriations	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Full-Time Equivalents Total*	434.25	469.50	469.50	480.50

** 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 2026 Proposed Budget for the Human Services Department (HSD) is $432.4 million. This is a 12.3% increase compared to HSD's 2025 Adopted Budget. The proposed budget prioritizes investments in addressing homelessness, advancing community safety, food and nutrition, and public health.

The proposed budget includes $11.7 million in ongoing funding for human services provider wages: a 2.6% inflationary increase to service provider contracts ($6.6 million) and ongoing funding for an additional 2% human service provider non-inflationary wage increase ($5.1 million). (The 2024 Adopted Budget included a 2% non-inflationary provider pay increase. Together, these changes amount to 4% in non-inflationary increases between 2024 and 2026 for human service provider wages.)

HSD's homelessness budget is 75% of the Citywide homelessness budget in 2026 ($225.2 million total). The proposed budget for the Human Services Department includes $169 million for addressing homelessness. HSD's 2026 Proposed Budget for addressing homelessness is $30.2 (21.8%) more than the 2025 Adopted Budget. Of these added funds, the King County Regional Homelessness Authority (KCRHA) will receive $10.6 million, equating to a total allocation of $125.4 million in 2026. The increase in budget for KCRHA in 2026 equates to a 14.6% increase when compared to the 2025 Adopted Budget.

The proposed budget includes $7.8 million in funding to begin a substantial, multi-year expansion of the City's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027. The Proposed Budget allocates resources based on phased implementation over the next two years. In 2026, the City will open 155 new non-congregate, service-enhanced shelter beds and open an additional 150 in 2027. By quarter 4 of 2027, all 305 non-congregate, service-enhanced shelter beds will be open and serving clients. Onsite services at these new shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

The 2026 Proposed Budget adds $4 million in ongoing funding for rental assistance, bringing the total funding in HSD for homelessness prevention and rental assistance to $11.5 million in 2026.

The proposed budget also includes $13.4 million in one-time funding for addressing homelessness: $9.35 million to establish a reserve to mitigate the impacts of changes in federal funding for shelter and housing support and $4.05 million for a new community solutions initiative for a low-barrier shelter, housing navigation, and aftercare services pilot.

The proposed budget includes revenues from the City's planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

The 2026 Proposed Budget includes $6.07 million of new ongoing investments to support safe communities: $5 million for LEAD to continue accepting referrals across Seattle and $1.07 million in ongoing funding to bolster We Deliver Care's (WDC) work conducting outreach and engagement along Third Avenue and the Chinatown International District, bringing the ongoing funding total for WDC to $3.47 million 2026.

The proposed budget increases investment levels in public health programming from $26.2 million in the 2025 Adopted Budget to $33.6 million in the 2026 Proposed Budget. Included in the $7.3 million added is $5.9 million in funding supported by revenues associated with the City's proposed Public Safety Sales Tax for addiction treatment services.

Additionally, the proposed budget adds funding for food and nutrition programs. It adds $4 million in one-time funding associated with the City's proposed Business & Occupation Tax increase, bringing the total amount of

funding in HSD's budget for food and nutrition programs in 2026 to $30 million.

Incremental Budget Changes

Human Services Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**387,493,604**	**469.50**
Baseline		
Contract Inflation Adjustment to Align with Seattle Municipal Code	(935,306)	-
Contract Inflation Not Previously Included in the Endorsed 2026 Budget	513,088	-
Citywide Adjustments for Standard Cost Changes	(459,677)	-
HSD Account Assignment Update	-	-
Proposed Operating		
Funding for Rental Assistance	4,000,000	-
Funding for Eviction Legal Defense	527,000	-
One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative	4,050,000	-
Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing	9,350,000	-
Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds	7,827,500	-
Increase Funding for Outreach	1,070,000	-
Increase Funding for Diversion Capacity	5,000,000	-
Add Two Case Managers for Health 99 Response	400,000	2.00
Funding for Detox and Inpatient Treatment Program	2,850,000	-
Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)	1,240,000	-
One-time Funding for Thunderbird Treatment Center	1,800,000	-
One-time Funding to Prepare for New King County Crisis Center	500,000	-
Reduce Budget for a Strategic Advisor	(195,000)	-
Eliminate Funding for Consultant Contract	(158,158)	-
Community Development Block Grant (CDBG) for Opioid Facilities	500,000	-
2% Non-Inflationary Provider Wage Increase	5,071,213	-
One-time Funding for Food Banks	3,000,000	-
One-time Funding for Meal Programs	1,000,000	-
Transfer Food Programs from General Fund to Sweeten Beverage Tax Fund	-	-
Transfer Youth Programs to the Families, Education, Preschool, and Promise (FEPP) Levy	-	-
Reduce Funding for Evaluation of Family Support Programs	(144,436)	-
Align Building Lease Budget with Actual Costs	(504,000)	-
Reduce Admin Budget and Vacant Position	(125,955)	(1.00)
Reduce Budget for Accounting Tech II Position	(120,781)	-
Reduce Human Resources Budget	(15,000)	-
Adjustment to HUD Grant Amounts to Align with Expected 2026 Award Amount	(182,210)	-

Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(819,130)	-
Central Cost Adjustment	-	-
Correction to the Human Services Fund Budget	(527,000)	-
Grant Budget Adjustment	431,851	-
Human Services Fund Revenue Correction	-	-
Ongoing Changes from Current Year Legislation	-	10.00
SCERS Retirement Contribution Rate Reduction	(56,223)	-
Transfer Contract Budget to KCRHA	-	-
Transfer Unified Care Team (UCT) Budget to UCT Budget Program	-	-
Fund Balancing Entry for the Opioid Settlement Fund	-	-
Total Incremental Changes	**$44,887,776**	**11.00**
Total 2026 Proposed Budget	**$432,381,380**	**480.50**

Description of Incremental Budget Changes

Baseline

Contract Inflation Adjustment to Align with Seattle Municipal Code

Expenditures $(935,306)

This item adjusts contract inflation included in the endorsed budget to align with requirements of the Seattle Municipal Code (3.20.060).

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2025 is 2.6%.

This budget change when combined with HSD's 2026 endorsed budget and budget change titled “Contract Inflation Not Previously Included in the Endorsed 2026 Budget” ensures service provider contracts receive a 2.6% inflationary increase in 2026 as prescribed by Seattle Municipal Code subsection 03.20.060.

The 2026 Endorsed budget included funding to support a 3% inflationary increase for HSD’s service provider contracts in 2026. This item decreases the 2026 inflationary rate from 3% to 2.6%. The proposed budget includes a total of $6.6 million for provider contract inflation.

Contract Inflation Not Previously Included in the Endorsed 2026 Budget

Expenditures $513,088

This item adds appropriation to HSD to provide contract inflation for contracts that were added in the 2025 adopted budget and continue in 2026.

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-

W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2025 is 2.6%.

This budget change when combined with HSD's 2026 endorsed budget and budget change titled "Contract Inflation Adjustment to Align with Seattle Municipal Code" ensures all service provider contracts receive a 2.6% inflationary increase in 2026 as prescribed by Seattle Municipal Code subsection 03.20.060. The proposed budget includes a total of $6.6 million for provider contract inflation.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(459,677)
Revenues	$(75,058)

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

HSD Account Assignment Update

Expenditures	-

Technical adjustment to assign account numbers to expenditures in unspecified expenditures accounts.

Proposed Operating

Funding for Rental Assistance

Expenditures	$4,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. The $4 million in this item is backed by proposed changes to the Business and Occupation (B&O) Tax.

This item adds ongoing General Fund appropriation for homelessness prevention through rental assistance payments. The 2025 Adopted Budget included $3.3 million for this same purpose. This item, when combined with the budget change titled "Funding for Eviction Legal Defense," brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

Funding for Eviction Legal Defense

Expenditures	$527,000

This item adds Payroll Expense Tax Fund authority to HSD for eviction legal defense related to tenant rent arrears. This work was previously done by the Seattle Department of Construction and Inspections (SDCI). This item when combined with the budget change titled "Funding for Rental Assistance" brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative

Expenditures	$4,050,000

This item adds $4,050,000 in General Fund funding on a one-time basis for a low-barrier shelter, housing navigation, and aftercare services pilot. The funds will support a contract with the Downtown Seattle Association (DSA) and the Purpose Dignity Action (PDA) to provide outreach, navigation, and aftercare that connect individuals experiencing

homelessness to shelter and housing resources. This investment strengthens the City's capacity to support people experiencing homelessness with sustained, low-barrier services.

Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing

Expenditures $9,350,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds appropriation to mitigate potential federal funding cuts for shelter and housing. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds

Expenditures $7,827,500

This item adds General Fund appropriation in HSD to begin a substantial, multiyear expansion of the city's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027 and allocates resources based on phased implementation over the next two years.

By Q4 2026, 155 new non-congregate, service-enhanced shelter beds will be open and serving clients; 2026 funding includes site identification, start-up costs, and three months of operating funds.

By Q4 2027, 305 non-congregate, service-enhanced shelter beds will be open and serving clients; 2027 funding includes site identification, start-up costs, and three months of operating funds for 150 new non-congregate, service-enhanced shelter beds. In addition, 2027 funding includes ongoing operations costs for the 155 non-congregate, service-enhanced beds that will come online in 2026.

Onsite services at all shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

Increase Funding for Outreach

Expenditures $1,070,000

This item adds General Fund appropriation for We Deliver Care. We Deliver Care outreach workers establish relationships and earn the trust of individuals. They offer care and treatment services to individuals suffering from substance use disorder and using drugs in public places along Third Avenue and the Chinatown International District. This brings total ongoing funding for the We Deliver Care program to $3,470,000 in 2026.

Increase Funding for Diversion Capacity

Expenditures $5,000,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $5,000,000 in ongoing General Fund for the LEAD program, supported by the proposed Public Safety Sales Tax revenue. This investment backfills prior one-time appropriations and expiring federal grant dollars, enabling the program to sustain its current caseload and continue accepting law enforcement referrals citywide. With this funding LEAD will be able to prioritize and respond to the highest-need referrals across the City of Seattle. The City's total 2026 support of LEAD is $20.4 million.

Add Two Case Managers for Health 99 Response

Expenditures	$400,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $400,000 in 2026 in the General Fund to support two Case Managers, supported by the proposed Public Safety Sales Tax revenue. These case managers are part of the post-overdose team called Health 99 housed in the Seattle Fire Department. This investment continues the expansion of the City's Mobile Integrated Health program.

Funding for Detox and Inpatient Treatment Program

Expenditures	$2,850,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds General Fund appropriation dedicated for withdrawal management and intensive inpatient treatment bed capacity for those with substance use disorders (SUD). It is funded with new Public Safety Sales Tax revenue.

Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)

Expenditures	$1,240,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

The ORCA Center is part of DESC's Downtown Behavioral Health Clinic. The Center offers a safe, welcoming space for people to recover after an overdose, start medications for opioid use disorder (MOUD), and take the first steps toward stability. Services are available on a 24/7 basis.

This item adds ongoing funding for the ORCA POD, an outreach team that meets people wherever they are — on the street, in tents, RVs, or housing — to start MOUD and provide follow-up care. It is funded with new Public Safety Sales Tax revenue.

One-time Funding for Thunderbird Treatment Center

Expenditures	$1,800,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $1.8 million to support the completion of renovations and construction to ensure a timely reopening of the Seattle Indian Health Board's Thunderbird Treatment Center in 2026. Once reopened, the Thunderbird Treatment Center will offer expanded behavioral health services for those struggling with substance use disorders. The 92-bed residential treatment facility will implement evidence-, practice-, and culturally-based activities, including Medications for Opioid Use Disorder (MOUD), traditional health services, and 15 dedicated beds for pregnant and parenting adults. It is funded with new Public Safety Sales Tax revenue.

One-time Funding to Prepare for New King County Crisis Center

Expenditures	$500,000

This item adds one-time General Fund for programs and improvements to facilitate safe conditions and allow for the successful implementation of King County's safety and security plan for the Crisis Care Center facility that will be located in Capitol Hill.

The investments will include increased cleaning, an analysis based on 'Crime Prevention through Environmental Design,' and the increased presence of first responders. The City's main objective is to build a safe and welcoming environment for residents, business owners, those who work in the area, and visitors to the city. Maintaining a multi-tiered security approach is crucial for creating a safe atmosphere. This approach has been modeled after the reopening of City Hall Park and the new waterfront park, which employ REACH services, ambassadors, security staff, and Seattle Police Department personnel.

Reduce Budget for a Strategic Advisor

Expenditures	$(195,000)

This change eliminates the budget for one FTE Strategic Advisor of $195,000 in 2026. This position added by Council in 2025 will be filled mid-year with a temporary employee to develop a North Seattle Safety Plan. There is no direct impact to current service levels.

Eliminate Funding for Consultant Contract

Expenditures	$(158,158)

This item reduces funding of $158,158 to conduct a landscape analysis to identify a community-based organization with capacity to administer Victim Compensation Fund. To date, no organization has been identified and the funds have remained unallocated. As a result, the funding is proposed for a reduction with no service-level impacts anticipated. The reduction will not impact the funds related to Victim Compensation Fund.

Community Development Block Grant (CDBG) for Opioid Facilities

Expenditures	$500,000
Revenues	$500,000

This item redirects CDBG 2026 grant appropriation from the Office of Economic Development (OED) to HSD for additional funding to support opioid facilities projects.

2% Non-Inflationary Provider Wage Increase

Expenditures	$5,071,213

In 2023, the University of Washington completed a provider wage study and the City Council passed Resolution 32094 concerning human services provider pay. In the resolution, the Council stated their intent to consider increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

In 2024, the adopted budget included a 2% provider pay increase. This item adds an additional ongoing 2% provider pay increase, totaling to 4% added between 2024 and 2026. The $5.1 million in this budget item is in addition to the SMC mandated inflationary contract increase of 2.6% ($6.6 million) in 2026.

One-time Funding for Food Banks

Expenditures	$3,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for food banks and brings total funding in HSD for food banks in the proposed budget to $6.5 million. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery—which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. HSD partners with local organizations in the Seattle Food Committee to increase city-wide food access through healthy, culturally responsive groceries. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

One-time Funding for Meal Programs

Expenditures	$1,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for meal programs and brings total funding in HSD for meal programs in the proposed budget to $2.9 million. Meal programs provide nutritious prepared meals to children, older adults, families, people experiencing homelessness, and other food insecure communities needing meals. Funds will support food purchase, staffing, donated food procurement, and other program operations. HSD partners with local organizations in the Meals Partnership Coalition to increase city-wide food access through healthy, culturally responsive meals. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Transfer Food Programs from General Fund to Sweeten Beverage Tax Fund

Expenditures	-

This item transfers $7,151,871 of General Fund budget for food programs in HSD to the Sweetened Beverage Tax Fund. There will be no change to programs or services.

Transfer Youth Programs to the Families, Education, Preschool, and Promise (FEPP) Levy

Expenditures	-

On November 5, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The 2026 budget includes funding for the first year of expenses, including funding for education and youth support programs in DEEL, the Human Services Department and Seattle Parks and Recreation.

This item transfers $10,508,998 of General Fund budget and $404,589 of Payroll Expense Tax budget for youth programs in HSD to the FEPP Levy. There will be no change to programs or services.

Reduce Funding for Evaluation of Family Support Programs

Expenditures	$(144,436)

This item reduces General Fund in HSD for family support evaluation. There is no impact core service delivery.

Align Building Lease Budget with Actual Costs

Expenditures	$(504,000)

This reduction is General Fund cost savings from lease renewals for HSD office space. There are no impacts to staffing levels or service delivery.

Reduce Admin Budget and Vacant Position

Expenditures	$(125,955)
Position Allocation	(1.00)

This item eliminates General Fund budget and one vacant FTE that supported HSD's Legislative & External Affairs (LEA) team.

Reduce Budget for Accounting Tech II Position

Expenditures	$(120,781)

This proposal reduces General Fund budget for a vacant position that supported the Finance team. The FTE will be repurposed to help with HSD's capital facilities work and will be funded with CDBG.

Reduce Human Resources Budget

Expenditures	$(15,000)

This item reduces General Fund budget for HSD's Human Resources team that was over budgeted.

Adjustment to HUD Grant Amounts to Align with Expected 2026 Award Amount

Expenditures	$(182,210)
Revenues	$(182,210)

This item adjusts federal grant awards to align with expected award amounts in 2026. It increases the Housing Opportunities for Persons with AIDS Grant by $5,637, decreases CDBG 2026 by $132,271 and decreases the Emergency Solutions Grant by $55,576.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(819,130)
Revenues	$(445,918)

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

Central Cost Adjustment

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.

Correction to the Human Services Fund Budget

Expenditures	$(527,000)

Correction to erroneous budget added in the 2026 endorsed budget in CBA HSD-039-A-1.

Grant Budget Adjustment

Expenditures	$431,851
Revenues	$461,645

Technical adjustment in the Human Services Fund offsetting centrally administered adjustments to retirement contribution amounts and the annual wage increase increment.

Human Services Fund Revenue Correction

Revenues	$276,333

Adjusting revenue in the Human Services Fund to align with budgeted expense.

Ongoing Changes from Current Year Legislation

Expenditures	-
Position Allocation	10.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(56,223)
Revenues	$(26,082)

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

Transfer Contract Budget to KCRHA

Expenditures	-

This item transfers budget to the KCRHA budget program to align the KCRHA budget program with the 2026 KCRHA contract. The amount is in the KCRHA MSA budget in 2025. This is a technical correction and will not impact service levels.

Transfer Unified Care Team (UCT) Budget to UCT Budget Program

Expenditures	-

This item transfers HSD's Unified Care Team budget within HSD's Addressing Homelessness Budget Summary Level into the Unified Care Team budget program.

Fund Balancing Entry for the Opioid Settlement Fund

Revenues	$118,106

Human Services Department

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.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HSD - BO-HS-H1000 - Supporting Affordability and Livability				
00100 - General Fund	16,790,122	21,290,437	17,525,845	14,189,712
00155 - Sweetened Beverage Tax Fund	4,877,717	5,447,516	5,189,622	12,514,773
00164 - Unrestricted Cumulative Reserve Fund	500,000	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	82,645	-	-	-
14500 - Payroll Expense Tax	100,000	4,400	7,532	4,802
16200 - Human Services Fund	14,446,378	14,050,967	14,065,016	13,923,690
17876 - FEPP Levy 2025	-	-	-	104,169
Total for BSL: BO-HS-H1000	**36,796,863**	**40,793,320**	**36,788,015**	**40,737,146**
HSD - BO-HS-H2000 - Preparing Youth for Success				
00100 - General Fund	17,320,674	16,511,997	17,038,322	11,389,180
14000 - Coronavirus Local Fiscal Recovery Fund	(52,818)	-	-	-
14500 - Payroll Expense Tax	330,218	642,805	654,589	252,829
16200 - Human Services Fund	100,000	-	-	-
17876 - FEPP Levy 2025	-	-	-	5,975,267
Total for BSL: BO-HS-H2000	**17,698,074**	**17,154,802**	**17,692,911**	**17,617,275**
HSD - BO-HS-H3000 - Addressing Homelessness				
00100 - General Fund	136,322,828	118,817,489	124,858,095	152,204,851
12200 - Short-Term Rental Tax Fund	3,096,949	3,863,794	3,979,708	4,041,528
14000 - Coronavirus Local Fiscal Recovery Fund	1,174,581	-	-	-
14500 - Payroll Expense Tax	-	3,300,000	-	527,000
16200 - Human Services Fund	13,210,687	12,886,966	12,886,725	12,309,786
Total for BSL: BO-HS-H3000	**153,805,044**	**138,868,248**	**141,724,528**	**169,083,166**
HSD - BO-HS-H4000 - Supporting Safe Communities				
00100 - General Fund	55,616,371	56,142,180	60,959,035	63,404,759
14500 - Payroll Expense Tax	1,464,395	7,721,220	3,518,357	3,630,896
16200 - Human Services Fund	1,702,038	30,000	30,000	30,000
17876 - FEPP Levy 2025	-	-	-	4,869,427
Total for BSL: BO-HS-H4000	**58,782,804**	**63,893,400**	**64,507,392**	**71,935,082**
HSD - BO-HS-H5000 - Leadership and Administration				
00100 - General Fund	15,336,397	13,505,709	14,069,335	13,379,890

00155 - Sweetened Beverage Tax Fund	-	110,774	120,811	118,000
16200 - Human Services Fund	5,305,693	5,262,931	5,340,212	5,313,011
Total for BSL: BO-HS-H5000	**20,642,089**	**18,879,414**	**19,530,358**	**18,810,901**
HSD - BO-HS-H6000 - Promoting Healthy Aging				
00100 - General Fund	12,246,860	11,910,991	12,847,904	12,784,858
16200 - Human Services Fund	64,856,503	67,142,526	67,896,210	67,817,259
Total for BSL: BO-HS-H6000	**77,103,363**	**79,053,517**	**80,744,114**	**80,602,117**
HSD - BO-HS-H7000 - Promoting Public Health				
00100 - General Fund	16,299,232	24,354,348	24,595,440	31,012,137
14510 - Opioid Settlement Proceed Fund	1,669,315	1,895,229	1,910,847	1,910,305
16200 - Human Services Fund	-	-	-	500,000
17876 - FEPP Levy 2025	-	-	-	173,250
Total for BSL: BO-HS-H7000	**17,968,547**	**26,249,577**	**26,506,287**	**33,595,692**
Department Total	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Department Full-Time Equivalents Total*	**434.25**	**469.50**	**469.50**	**480.50**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	269,932,484	262,533,150	271,893,976	298,365,387
00155 - Sweetened Beverage Tax Fund	4,877,717	5,558,290	5,310,433	12,632,773
00164 - Unrestricted Cumulative Reserve Fund	500,000	-	-	-
12200 - Short-Term Rental Tax Fund	3,096,949	3,863,794	3,979,708	4,041,528
14000 - Coronavirus Local Fiscal Recovery Fund	1,204,408	-	-	-
14500 - Payroll Expense Tax	1,894,613	11,668,425	4,180,478	4,415,527
14510 - Opioid Settlement Proceed Fund	1,669,315	1,895,229	1,910,847	1,910,305
16200 - Human Services Fund	99,621,299	99,373,390	100,218,163	99,893,746
17876 - FEPP Levy 2025	-	-	-	11,122,113
Budget Totals for HSD	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
333110	Ind Fed Grants	189,498	-	-	-
337010	Grants & Contr From Local Govt	(225)	-	-	-
360750	Misc Reimb Adj-Pers & Other	70,116	-	-	-
Total Revenues for: 00100 - General Fund		**259,390**	**-**	**-**	**-**
331110	Direct Fed Grants	1,196,171	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**1,196,171**	**-**	**-**	**-**
360750	Misc Reimb Adj-Pers & Other	17,736	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**17,736**	**-**	**-**	**-**
360420	Other Judgments & Settlements	-	1,776,631	1,792,199	1,792,199
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**-**	**1,776,631**	**1,792,199**	**1,792,199**
400000	Use of/Contribution to Fund Balance	-	118,598	118,648	118,106
Total Resources for:14510 - Opioid Settlement Proceed Fund		**-**	**1,895,229**	**1,910,847**	**1,910,305**
337080	Other Private Contrib & Dons	1,933	-	-	-
350180	Misc Fines & Penalties	100	-	-	-
Total Revenues for: 15220 - Community Services Donations		**2,033**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	2,532,432	-	-	-
331110	Direct Fed Grants	11,306,599	9,211,471	9,212,837	9,523,241
333000	Indirect Federal Grants	-	64,253	64,253	64,253
333110	Ind Fed Grants	40,486,822	57,452,381	58,116,962	55,546,099
334010	State Grants	40,240,291	22,437,895	22,441,420	24,932,712
337010	Grants & Contr From Local Govt	2,628,985	1,160,083	1,160,287	1,160,287
341000	General Government	-	46,833	46,833	46,833
341120	Data Proc-Tech/Operations	(1,000)	-	-	-
341300	Administrative Fees & Charges	-	3,346,374	3,347,173	5,247,173
350180	Misc Fines & Penalties	15,164	-	-	-
360020	Inv Earn-Residual Cash	442,375	1,900,000	1,900,000	-

360900	Miscellaneous Revs-Other Rev	8,713	-	-	-
397010	Operating Transfers In	4,691,844	-	-	-
397200	Interfund Revenue	2,490,816	3,091,746	3,095,270	3,096,815
Total Revenues for: 16200 - Human Services Fund		**104,843,042**	**98,711,037**	**99,385,036**	**99,617,414**
400000	Use of/Contribution to Fund Balance	-	135,353	306,127	276,332
Total Resources for:16200 - Human Services Fund		**104,843,042**	**98,846,390**	**99,691,163**	**99,893,746**
Total HSD Resources		**106,318,373**	**100,741,619**	**101,602,010**	**101,804,051**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access to Services	5,471,964	6,893,244	7,047,346	6,806,074
Community Facilities	5,821,675	7,578,675	3,594,308	3,457,949
Emergency Preparedness and Program Administration	378,475	437,109	464,451	466,550
Food & Nutrition	25,124,749	25,884,292	25,681,910	30,006,574
Total	**36,796,863**	**40,793,320**	**36,788,015**	**40,737,146**
Full-time Equivalents Total*	45.35	49.10	49.10	49.10

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access to Services	5,471,964	6,893,244	7,047,346	6,806,074
Full Time Equivalents Total	18.10	20.13	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Facilities	5,821,675	7,578,675	3,594,308	3,457,949
Full Time Equivalents Total	9.00	8.50	8.50	8.50

Emergency Preparedness and Program Administration

This Budget Summary Level is being combined with the Affordability and Livability Budget Summary Level in the 2019 Budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Preparedness and Program Administration	378,475	437,109	464,451	466,550
Full Time Equivalents Total	3.00	1.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Food & Nutrition	25,124,749	25,884,292	25,681,910	30,006,574
Full Time Equivalents Total	15.25	19.47	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Family Support	7,878,906	7,626,343	7,860,862	7,990,846
Safety	-	43,000	-	-
Youth Development	9,819,168	9,485,459	9,832,049	9,626,429
Total	**17,698,074**	**17,154,802**	**17,692,911**	**17,617,275**
Full-time Equivalents Total*	24.65	19.62	19.62	20.62

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The following information summarizes the programs in Preparing Youth for Success Budget Summary Level:

Family Support

The purpose of the Family Support Program is to focus on strengthening and empowering families, through systems navigation support and family management, so that youth in Seattle successfully transition into adulthood.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Family Support	7,878,906	7,626,343	7,860,862	7,990,846
Full Time Equivalents Total	5.80	4.05	4.05	4.05

Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice

system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Youth Development	9,819,168	9,485,459	9,832,049	9,626,429
Full Time Equivalents Total	18.85	15.57	15.57	16.57

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City-Managed Homelessness Programs	12,679,775	21,692,039	18,914,602	36,062,843
Contract Oversight and Administration	921,444	1,933,069	1,977,603	1,965,619
Homeless Outreach and Provider Ecosystem (HOPE) Team	2,938,224	5,812,963	6,034,925	(4,252)
Homelessness Prevention and Support	-	-	-	-
King County Regional Homelessness Authority	137,265,601	109,430,178	114,797,398	125,390,325
Navigation Team	-	-	-	-
Shelters & Housing	-	-	-	-
Unified Care Team	-	-	-	5,668,631
Total	**153,805,044**	**138,868,248**	**141,724,528**	**169,083,166**
Full-time Equivalents Total*	14.00	40.00	40.00	40.00

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The following information summarizes the programs in Addressing Homelessness Budget Summary Level:

City-Managed Homelessness Programs

The purpose of the City-Managed Homelessness Programs Budget Program is to provide funding for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional Homelessness Authority.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City-Managed Homelessness Programs	12,679,775	21,692,039	18,914,602	36,062,843
Full Time Equivalents Total	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Contract Oversight and Administration	921,444	1,933,069	1,977,603	1,965,619
Full Time Equivalents Total	3.00	8.00	8.00	8.00

Homeless Outreach and Provider Ecosystem (HOPE) Team

The purpose of the HOPE team budget program is to provide funding for the City's work to conduct outreach to and mitigate the impacts of those living unsheltered.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Homeless Outreach and Provider Ecosystem (HOPE) Team	2,938,224	5,812,963	6,034,925	(4,252)
Full Time Equivalents Total	9.00	32.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
King County Regional Homelessness Authority	137,265,601	109,430,178	114,797,398	125,390,325

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.

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shelters & Housing	-	-	-	-

Unified Care Team

To provide outreach and coordination services to unhoused people in Seattle to support their transition to shelter and housing.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Unified Care Team	-	-	-	5,668,631

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Advocacy	-	-	-	-
Community Safety	37,518,207	39,568,764	39,584,681	46,844,807
Gender-Based Violence Services	-	500,000	500,000	500,000
Gender-Based Violence Services	15,921,558	15,458,811	15,804,696	16,124,675
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	3,066,239	3,699,874	3,848,372	3,699,462
Support Services	-	-	-	-
Victim Advocacy	2,276,799	4,665,951	4,769,643	4,766,138
Total	**58,782,804**	**63,893,400**	**64,507,392**	**71,935,082**
Full-time Equivalents Total*	39.50	46.00	46.00	46.00

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The following information summarizes the programs in Supporting Safe Communities Budget Summary Level:

Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Advocacy	-	-	-	-

Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Safety	37,518,207	39,568,764	39,584,681	46,844,807
Full Time Equivalents Total	4.50	1.00	1.00	1.00

Gender-Based Violence Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Gender-Based Violence Services	15,921,558	15,958,811	16,304,696	16,624,675

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Prevention & Intervention	-	-	-	-

Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safe Communities Division Administration	3,066,239	3,699,874	3,848,372	3,699,462
Full Time Equivalents Total	17.00	21.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Support Services	-	-	-	-

Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Victim Advocacy	2,276,799	4,665,951	4,769,643	4,766,138
Full Time Equivalents Total	18.00	24.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	(1,544)	-	-	-
Cost Pool	1,283	-	-	-
Departmental Indirect Costs	20,828,146	18,879,414	19,530,358	18,810,901
Divisional Indirect Costs	11,106,245	-	-	-
Indirect Cost Recovery	(11,106,245)	-	-	-
Paid Time Off	645,146	-	-	-
Pooled Benefits	(830,942)	-	-	-
Total	**20,642,089**	**18,879,414**	**19,530,358**	**18,810,901**
Full-time Equivalents Total*	78.00	77.50	77.50	76.50

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

Citywide Indirect Costs

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	(1,544)	-	-	-

Cost Pool

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cost Pool	1,283	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	20,828,146	18,879,414	19,530,358	18,810,901
Full Time Equivalents Total	78.00	77.50	77.50	76.50

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	11,106,245	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery	(11,106,245)	-	-	-

Paid Time Off

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Paid Time Off	645,146	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(830,942)	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Care Coordination	3,970,736	2,577,763	2,677,755	2,694,901
Case Management	53,016,501	58,313,600	58,745,806	58,618,433
Healthy Aging	20,116,125	18,162,154	19,320,553	19,288,782
Total	**77,103,363**	**79,053,517**	**80,744,114**	**80,602,117**
Full-time Equivalents Total*	227.75	230.78	230.78	239.78

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Care Coordination	3,970,736	2,577,763	2,677,755	2,694,901
Full Time Equivalents Total	2.31	11.30	11.30	11.30

Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Case Management	53,016,501	58,313,600	58,745,806	58,618,433
Full Time Equivalents Total	198.92	184.93	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Aging	20,116,125	18,162,154	19,320,553	19,288,782
Full Time Equivalents Total	26.52	34.55	34.55	43.55

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HIV Management	588,920	672,816	712,185	733,182
Physical Health Care	17,379,627	25,576,761	25,794,101	32,862,510
Total	**17,968,547**	**26,249,577**	**26,506,287**	**33,595,692**
Full-time Equivalents Total*	5.00	6.50	6.50	8.50

**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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HIV Management	588,920	672,816	712,185	733,182

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 adults.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Physical Health Care	17,379,627	25,576,761	25,794,101	32,862,510
Full Time Equivalents Total	5.00	6.50	6.50	8.50

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 foster shared healing and belonging. The OCR enforces laws against illegal discrimination in employment, housing, public accommodations, contracting, Title VI, and ADA Title II in the City of Seattle. We also lead the Race and Social Justice Initiative (RSJI) which is the City of Seattle's long-term commitment to ending disparities and achieving racial equity in Seattle. OCR's provides leadership to uphold civil rights, and advance racial equity also includes:

- Partnering with communities to inform policy development and community investment strategies;
- Enforcing City, state and federal anti-discrimination laws;
- Providing free civil rights trainings and technical assistance to businesses and community groups;
- Conducting data-driven policy research and analysis;
- Staffing the City of Seattle's Disability, LGBTQ, Human Rights, and Women's commissions;
- Administering the City of Seattle's Participatory Budgeting process; and
- Providing Race and Social Justice training, events, and technical assistance to City of Seattle employees.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	8,419,334	7,863,947	8,185,747	8,256,536
Total Operations	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Total Appropriations	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Full-Time Equivalents Total*	38.50	35.00	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 2026 Proposed Budget maintains core services and staffing for the Office for Civil Rights (OCR). OCR's 2026 Proposed Budget is nearly 5% more than the 2025 Adopted Budget. Changes to OCR's budget include funding to compile a Housing Reparations Report to analyze historical City policies that have contributed to discriminatory housing treatment towards descendants of Black slaves. The budget also includes changes for annual wage adjustments and increased internal service costs. The department will continue to invest in civil rights enforcement, policy analysis, support four city commissions, and be the lead for the City's Race and Social Justice Initiative.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services

due to the General Fund deficit, budget adjustments were made to department-wide operational expenses.

Incremental Budget Changes

Office for Civil Rights

	2026 Budget	FTE
Total 2026 Endorsed Budget	**8,185,747**	**35.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	153,236	-
Proposed Operating		
Housing Reparations Study	50,000	-
Operational Expenses Adjustment	(57,500)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(70,925)	-
General Fund Revenue Adjustment	-	-
SCERS Retirement Contribution Rate Reduction	(4,021)	-
Total Incremental Changes	**$70,790**	**-**
Total 2026 Proposed Budget	**$8,256,536**	**35.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $153,236

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

Proposed Operating

Housing Reparations Study

Expenditures $50,000

Building off the City's past investments and studies, this item adds $50,000 one-time for OCR to compile a housing reparations report that analyzes historical City laws, policies, and/or practices that were discriminatory towards descendants of Black slaves and resulted in quantifiable harm to this community. This report will include an analysis of redlining, racially discriminatory housing covenants, and other biased housing policies. As part of this work, OCR will also compile other local, state, federal, genealogical, and academic analyses on the impacts of racial discrimination towards descendants of Black slaves. These funds may be used to support external stakeholder engagement and related program costs.

Operational Expenses Adjustment

Expenditures $(57,500)

This item reduces operational expenses by 31%, leaving a budget of $128,000. This reduction will be distributed across the department's operational budget lines with a focus on limiting outreach and engagement activities, consolidating and equipment, leadership development consultant contracts and other department contracts.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(70,925)

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

General Fund Revenue Adjustment

Revenues $(3,500)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

SCERS Retirement Contribution Rate Reduction

Expenditures $(4,021)

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

Office for Civil Rights

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OCR - BO-CR-X1R00 - Civil Rights				
00100 - General Fund	8,419,334	7,863,947	8,185,747	8,256,536
Total for BSL: BO-CR-X1R00	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Department Total	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Department Full-Time Equivalents Total*	**38.50**	**35.00**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	8,419,334	7,863,947	8,185,747	8,256,536
Budget Totals for OCR	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	478,516	874,336	921,966	921,966
360590	Program Income	40,200	20,100	20,100	16,600
Total Revenues for: 00100 - General Fund		**518,716**	**894,436**	**942,066**	**938,566**
Total OCR Resources		**518,716**	**894,436**	**942,066**	**938,566**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Rights Enforcement	2,087,057	1,966,067	2,064,174	2,089,025
Commissions	609,056	595,467	595,467	612,996
Community Investments	1,639,005	530,000	510,000	570,000
Leadership and Administration	3,024,503	2,192,749	2,294,763	2,603,964
Policy	460,471	1,161,321	1,228,871	1,126,724
RSJI	599,241	1,418,342	1,492,471	1,253,827
Total	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Full-time Equivalents Total*	38.50	35.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Rights Enforcement	2,087,057	1,966,067	2,064,174	2,089,025
Full Time Equivalents Total	14.50	14.00	14.00	14.00

Commissions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commissions	609,056	595,467	595,467	612,996
Full Time Equivalents Total	-	4.00	4.00	4.00

Community Investments

Office for Civil Rights

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Investments	1,639,005	530,000	510,000	570,000
Full Time Equivalents Total	3.00	-	-	-

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	3,024,503	2,192,749	2,294,763	2,603,964
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Policy

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Policy	460,471	1,161,321	1,228,871	1,126,724
Full Time Equivalents Total	8.00	6.00	6.00	6.00

RSJI

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
RSJI	599,241	1,418,342	1,492,471	1,253,827
Full Time Equivalents Total	8.00	6.00	6.00	6.00

Seattle Department of Construction and Inspections

Kye Lee, Interim Director

206-256-6815

www.seattle.gov/sdci

Department Overview

The Seattle Department of Construction and Inspections (SDCI) administers City ordinances regulating building construction, the use of land, and housing. It supports key City priorities, including delivering essential City services and building safer, more just communities.

SDCI is responsible for developing and enforcing policies and codes related to public safety, environmental protection, land use, construction and rental housing, including:

- Economic Displacement Relocation Assistance (EDRA) program
- Environmentally Critical Areas Ordinance (ECA)
- Housing and Building Maintenance Code (HBMC)
- Just Cause Eviction Ordinance
- Rental Registration and Inspection Ordinance (RRIO)
- Seattle Building and Residential Codes
- Seattle Condominium and Cooperative Conversion Ordinances
- Seattle Electrical Code
- Seattle Energy Code
- Seattle Grading Code
- Seattle Land Use Code
- Seattle Mechanical Code
- Seattle Noise Ordinance
- Seattle Rental Agreement Regulation Ordinance
- Seattle Shoreline Master Program (SSMP)
- Seattle Tenant Relocation Assistance Ordinance (TRAO)
- Seattle Tree Protection Ordinance
- State Environmental Policy Act (SEPA)
- Stormwater Code
- 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 5,000 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	12,053,208	8,347,090	8,738,640	9,103,098
Other Funding - Operating	104,488,585	114,128,174	118,035,763	116,889,427
Total Operations	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Total Appropriations	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Full-Time Equivalents Total*	482.00	462.00	462.00	452.00

** 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

2026 Investment Areas

Despite challenging revenue circumstances, the Department of Construction and Inspections is making numerous new investments towards 2026 mayoral priorities. The 2026 Proposed Budget includes three new investments in the Department of Construction and Inspections that are backed by the General Fund. These investments include:

1. Green Hotels: $283,800 for a temporary position and contracted services related to setting up a program that sets new standards for green hotels. The funding is meant to be one-time for two years;

2. Tree Conservation Incentive Program: $100,000 on-going for the development of a conservation easement program to incentivize tree preservation on private property and make incentive payments; and

3. Permitting and Customer Trust (PACT) Technology Improvements: $750,000 to support AI-powered permitting improvements to improve the customer experience.

Permit Revenue Challenges and Changes

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 2025 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 2025, the Seattle Department of Construction and Inspections (SDCI) generated $1.5 billion in intake valuation and has issued permits totaling $1.5 billion in project valuation. SDCI anticipates an additional $1.1 billion in intake valuation for the rest of 2025. SDCI has not generated intake valuations as low as $2.6 billion since 2009's level of $2.2 billion in project valuation. SDCI's intake valuation was over $5 billion in 2021, and the intake valuation has declined over the past four years; the intake valuation was over $3 billion in 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. A 2025 Mid-Year budget adjustment abrogated an additional 11 positions and defunded 3 more positions to continue the alignment of the budget with the volume of work. The proposed budget also includes reductions in labor costs of two vacant positions that were fully budgeted in the Construction and Inspections Fund.

The 2026 Endorsed Budget includes a 6.5% annual inflationary fee adjustment to recover the costs of permitting and inspections. Recognizing that additional permitting staff layoffs would affect permit issuance timelines, the 2026 Proposed Budget legislation includes an additional 18% increase in value-based building development plan review and permit fees to compensate for an expected decline in major building permit applications. The proposed budget legislation also includes changes to permit and inspection certificate fees for Rental Registration and Inspection Ordinance (RRIO), electrical OTC permit fees, some tree review items and creates a subsidy for unreinforced masonry projects to incentivize projects that improve public safety and resiliency of neighborhoods with historic buildings.

Maintaining Core Services

The proposed budget maintains core services for the Seattle Department of Construction and Inspections and continues to fund eviction legal defense. Moving forward, all rental assistance will be consolidated in the Department of Human Services. SDCI will continue staffing the code compliance complaint center, responding to reports of vacant buildings, and developing policies to help unreinforced masonry buildings survive the next earthquake.

The General Fund revenue forecast for the City's 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, several items shift resources in the organization to move existing resources to areas of work that are eligible for reimbursement by permit fees for various reasons.

Incremental Budget Changes

Seattle Department of Construction and Inspections

	2026 Budget	FTE
Total 2026 Endorsed Budget	**126,774,403**	**462.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(355,408)	-
Proposed Operating		
Green Hotels	283,787	-
Tree Conservation Incentive Program	100,000	-
Permitting Accountability and Customer Trust (PACT) Technology Improvements	750,000	-
Rental Registration and Inspection Ordinance (RRIO) Compliance Lead and Customer Support	(38,758)	1.00
Transfer Budget and Position to Customer Success Division	-	-
Sunset Position Updates	(148,589)	(1.00)
Transfer Planning & Development Specialist Position to Finance	-	-
Transfer Position to Code Compliance and Reclass	13,057	-
Shift Funding for Land Use Code Development Position	-	-
Defund Strategic Advisor 2 Pocket	(183,787)	-
Defund Information Technology Professional Pocket	(202,270)	-
Construction and Inspection Fund 2026 Revenue Adjustment	-	-
Proposed Technical		
Fund Balancing	-	-
Sound Transit Permit Facilitator	169,818	1.00
Abrogate Sunset Positions	-	(11.00)
Overhead Technical Adjustment	(100,422)	-
Update Revenues Based on August Forecast	-	-
Bargained Annual Wage Adjustment to Base Budget	(1,007,936)	-
SCERS Retirement Contribution Rate Reduction	(61,370)	-
Correcting Error at Account Code Level	-	-
Total Incremental Changes	**$(781,878)**	**(10.00)**
Total 2026 Proposed Budget	**$125,992,525**	**452.00**

Seattle Department of Construction and Inspections

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(355,408)

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

Proposed Operating

Green Hotels

Expenditures $283,787

This item provides $283,787 of General Fund in 2026 for establishment of new sustainability and development standards for hotel construction. An equal amount of funding will be budgeted in 2027 for the two-year initiative. Funding includes the cost of temporary staff who will manage the new permitting process and serve as a liaison between stakeholders and the City, ensuring effective support throughout the process of establishing the standards.

Tree Conservation Incentive Program

Expenditures $100,000

This item provides $100,000 of ongoing General Fund in SDCI to support the development of a conservation easement program to incentivize tree preservation on private property and provide incentive payments. The city will work with key external partners to design the program and make recommendations concerning implementation. The funding may be used for consulting support or contracting with a non-profit partner. Additional City funding and staffing support will be necessary to fully operationalize the program.

Permitting Accountability and Customer Trust (PACT) Technology Improvements

Expenditures $750,000

This item adds General Fund to the Department of Construction and Inspections to support AI-powered permitting improvements. Of this amount, $500,000 is one-time funding to purchase software that improves the applicant experience by providing tools to strengthen permit submittals. An additional $250,000 is to support integration with existing systems, and ongoing subscription costs. This investment will help applicants understand citywide expectations early and receive customized guidance to improve application quality before formal review. This investment is expected to reduce processing time by improving application accuracy and allowing staff to focus on higher-value work, such as moving permits more efficiently through the citywide review process.

Rental Registration and Inspection Ordinance (RRIO) Compliance Lead and Customer Support

Expenditures $(38,758)

Position Allocation 1.00

This item converts ongoing non-labor budget for consultant services to budget for a position to support the enforcement function of RRIO compliance and customer support.

Transfer Budget and Position to Customer Success Division

Expenditures	-
Position Allocation	-

This item transfers one position from Leadership & Administration to the Customer Success division. This change will provide much needed capacity to expedite permits by having the position staff SDCI's Seattle Municipal Tower 4th floor kiosk.

Sunset Position Updates

Expenditures	$(148,589)
Position Allocation	(1.00)

This item extends sunset dates of 4.0 FTE Inspections positions through 2028, removes 1.0 FTE Inspections position, and converts 2.0 FTE Inspections positions. It also makes one sunsetting position a regular, full-time position by removing the sunset date. This item is supported by permit fees and RRIO fees in the Construction and Inspections Fund.

Transfer Planning & Development Specialist Position to Finance

Expenditures	-
Position Allocation	-

This item transfers one Planning & Development Specialist position from the Code Compliance Division to the Finance and Accounting Division in Seattle Department of Construction and Inspections to better align the budget for the position with the work the position will be doing on contracts for the department.

Transfer Position to Code Compliance and Reclass

Expenditures	$13,057
Position Allocation	-

This item transfers 1.0 FTE from the Leadership & Administration to Compliance and adds funding to reclassify the position from Accounting Technician II to Administrative Specialist III to better reflect current duties of an admin for the Inspection Support Analyst team.

Shift Funding for Land Use Code Development Position

Expenditures	-

This item shifts $170,000 from the General Fund to the Construction and Inspection Fund to better align the work the position performs with the budget for the position. Currently, this Land Use Code Development position performs critical work to maintain compliance with state and federal mandates governing floodplains, environmentally critical areas, and shoreline management. This work forms the technical and regulatory foundation for reviewing permit applications in floodplains and environmentally critical areas, and within the Shoreline District.

Defund Strategic Advisor 2 Pocket

Expenditures	$(183,787)

This ongoing item defunds 1.0 FTE Strategic Advisor 2 in the Process Improvements division. The position will remain vacant and this action is necessary to align budget with anticipated expenditures. While this is a critical position that works on technology processes, SDCI will reprioritize the work among other team members, given fewer projects moving forward due to decreased revenues.

Defund Information Technology Professional Pocket

Expenditures	$(202,270)

This ongoing item defunds 1.0 FTE Information Technology Professional from the Process Improvements division. The position will remain vacant, and this action is necessary to align budget with anticipated expenditures. While this is a critical position that works on technology investments, SDCI will reprioritize the work among other team members, given fewer projects moving forward due to decreased revenues.

Construction and Inspection Fund 2026 Revenue Adjustment

Revenues	$(1,449,148)

This item adjusts Construction and Inspections Fund revenues to align with the 2026 revenue forecast. This item does include revenue changes associated with SDCI's fee changes for 2026 Fee Legislation.

Proposed Technical

Fund Balancing

Revenues	$9,602,177

This item balances revenues and expenditures in the Construction and Inspections Fund.

Sound Transit Permit Facilitator

Expenditures	$169,818
Revenues	$169,818
Position Allocation	1.00

This item adds ongoing budget and position authority for 1.0 FTE Strategic Advisor 1, General Government. The position was originally authorized in the Sound Transit 3 (ST3) stand-alone legislation in 2025. This is a technical item to make the position authority ongoing. It will be funded through Permit Fees in the Construction and Inspections Fund, which will be reimbursed by Sound Transit.

Abrogate Sunset Positions

Position Allocation	(11.00)

This item abrogates 11.0 FTE Sunset Positions in the Seattle Department of Construction & Inspections (SDCI). This action makes a 2025 Mid-Year Budget reduction ongoing.

Overhead Technical Adjustment

Expenditures	$(100,422)

This item adjusts the distribution of indirect overheard expenses across programs in the Seattle Department of Construction and Inspections (SDCI).

Update Revenues Based on August Forecast

Revenues	$245,000

This item reflects the increase in General Fund revenues from 2026 Endorsed that were reflected in the August 2025 revenue forecast. This increase is an estimate based on actual penalty fees increasing in 2025.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(1,007,936)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(61,370)

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

Correcting Error at Account Code Level

Expenditures -

Correcting error at account code level to fix a negative account balance in Code Compliance due to 2025 CR SDCI-116

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SDCI - BO-CI-U2000 - Land Use & Engineering Services				
00100 - General Fund	-	-	-	383,787
48100 - Construction and Inspections	-	45,005,966	45,056,784	45,194,442
Total for BSL: BO-CI-U2000	**-**	**45,005,966**	**45,056,784**	**45,578,229**
SDCI - BO-CI-U2100 - Customer Success				
00100 - General Fund	-	84,147	56,497	63,971
48100 - Construction and Inspections	-	12,109,283	12,411,276	12,542,803
Total for BSL: BO-CI-U2100	**-**	**12,193,430**	**12,467,773**	**12,606,775**
SDCI - BO-CI-U2200 - Land Use Services				
00100 - General Fund	242,074	-	-	-
48100 - Construction and Inspections	23,264,506	-	-	-
Total for BSL: BO-CI-U2200	**23,506,580**	**-**	**-**	**-**
SDCI - BO-CI-U2300 - Permit Services				
48100 - Construction and Inspections	30,726,693	-	-	-
Total for BSL: BO-CI-U2300	**30,726,693**	**-**	**-**	**-**
SDCI - BO-CI-U23A0 - Inspections				
00100 - General Fund	223,837	-	-	-
48100 - Construction and Inspections	32,833,116	34,010,816	35,656,151	34,745,390
Total for BSL: BO-CI-U23A0	**33,056,953**	**34,010,816**	**35,656,151**	**34,745,390**
SDCI - BO-CI-U2400 - Compliance				
00100 - General Fund	10,196,517	7,118,521	7,478,656	7,005,857
00164 - Unrestricted Cumulative Reserve Fund	137,459	151,699	157,009	154,655
14500 - Payroll Expense Tax	454,990	1,586,015	1,586,015	1,586,022
30010 - REET I Capital Fund	345,087	360,000	360,000	360,000
48100 - Construction and Inspections	5,965,620	6,247,718	6,537,684	6,645,037
Total for BSL: BO-CI-U2400	**17,099,672**	**15,463,953**	**16,119,364**	**15,751,571**
SDCI - BO-CI-U2500 - Leadership and Administration				
48100 - Construction and Inspections	-	-	552,382	-
Total for BSL: BO-CI-U2500	**-**	**-**	**552,382**	**-**
SDCI - BO-CI-U2600 - Government Policy, Safety & Support				
00100 - General Fund	1,390,780	1,144,422	1,203,487	899,483

48100 - Construction and Inspections	1,549,069	1,764,283	1,846,164	2,093,113
Total for BSL: BO-CI-U2600	**2,939,849**	**2,908,704**	**3,049,651**	**2,992,595**
SDCI - BO-CI-U2700 - Process Improvements				
48100 - Construction and Inspections	-	4,195,089	4,320,396	3,682,320
Total for BSL: BO-CI-U2700	**-**	**4,195,089**	**4,320,396**	**3,682,320**
SDCI - BO-CI-U2800 - Process Improvements & Technology				
48100 - Construction and Inspections	9,212,046	-	-	-
Total for BSL: BO-CI-U2800	**9,212,046**	**-**	**-**	**-**
SDCI - BO-CI-U2900 - Technology Investments				
00100 - General Fund	-	-	-	750,000
48100 - Construction and Inspections	-	8,697,306	9,551,903	9,885,646
Total for BSL: BO-CI-U2900	**-**	**8,697,306**	**9,551,903**	**10,635,646**
Department Total	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Department Full-Time Equivalents Total*	**482.00**	**462.00**	**462.00**	**452.00**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	12,053,208	8,347,090	8,738,640	9,103,098
00164 - Unrestricted Cumulative Reserve Fund	137,459	151,699	157,009	154,655
14500 - Payroll Expense Tax	454,990	1,586,015	1,586,015	1,586,022
30010 - REET I Capital Fund	345,087	360,000	360,000	360,000
48100 - Construction and Inspections	103,551,050	112,030,460	115,932,739	114,788,750
Budget Totals for SDCI	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
334010	State Grants	6,963	-	-	-
341900	General Government-Other Rev	7,100	5,000	5,000	10,000
350020	Fines/Forfeits-Non-Pkg Infract	307,084	170,000	170,000	300,000
350180	Misc Fines & Penalties	649,820	300,000	300,000	410,000
Total Revenues for: 00100 - General Fund		**970,967**	**475,000**	**475,000**	**720,000**
321900	Bus Lic&Perm-Other	67,808	-	-	-
322010	Nonbus Lic&Perm-Bldngs&Strc	35,171,496	47,265,706	50,144,322	50,693,222
322020	Nonbus Lic&Perm-Refrigerati	1,053,805	1,296,791	1,381,083	1,416,301
322030	Nonbus Lic&Perm-Use	5,502,555	6,727,055	7,516,838	5,867,573
322050	Nonbus Lic&Perm-Electrical	8,323,307	9,173,769	9,934,832	9,931,095
322060	Nonbus Lic&Perm-Sign	502,682	530,713	565,209	570,154
322070	Nonbus Lic&Perm-Boiler	1,477,630	1,793,832	2,179,506	2,018,807
322080	Nonbus Lic&Perm-Elevator	4,671,206	6,208,768	6,987,485	7,149,976
322090	Nonbus Lic&Perm-Furn & Oil	480,843	-	-	-
322270	Nonbus Lic&Perm-Energy	500,000	-	-	-
322900	Nonbus Lic&Perm-Other	3,363,964	-	-	-
341050	Word Proc/Printing/Dupl Svcs	4	-	-	-
341090	Sales Of Merchandise	907	-	-	-
341190	Personnel Service Fees	185	-	-	-
341900	General Government-Other Rev	520,918	6,123,678	6,200,534	6,200,534
342070	Condominium Conversion Fees	2,506	-	-	-
342080	Vacant Building Inspect Fees	597,069	-	-	-
342100	Rental Housing Regist Fees	3,173,511	3,596,318	3,095,136	3,834,503
343180	Drainage Permit Fees	4,295,621	5,886,577	6,719,078	5,834,929
343300	Abatement Charges	574,138	-	-	-
343310	Recoveries	3,774,397	-	-	-
344900	Transportation-Other Rev	523,559	381,489	406,286	333,885
350190	Nsf Check Fees	231	-	-	-
360020	Inv Earn-Residual Cash	-	3,271,117	3,271,117	3,271,117
360220	Interest Earned On Deliquent A	(350)	-	-	-
360360	Sponsorship And Royalties	163	-	-	-
360900	Miscellaneous Revs-Other Rev	12,024	8,064,477	8,064,477	8,064,477
Total Revenues for: 48100 - Construction and Inspections		**74,590,176**	**100,320,290**	**106,465,902**	**105,186,573**

400000	Use of/Contribution to Fund Balance	-	11,710,170	9,466,837	9,602,177
Total Resources for:48100 - Construction and Inspections		**74,590,176**	**112,030,460**	**115,932,739**	**114,788,750**
Total SDCI Resources		**75,561,143**	**112,505,460**	**116,407,739**	**115,508,750**

Appropriations by Budget Summary Level and Program

SDCI - BO-CI-U2000 - Land Use & Engineering Services

The purpose of the Land Use & Engineering Services Budget Summary Level is to provide a comprehensive review of development plans and to process land use and building permits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use	-	6,503,228	6,293,979	6,715,214
Land Use & Engineering Services CBA	-	3,923,387	3,923,387	3,923,387
Permit & Engineering	-	34,579,351	34,839,418	34,939,628
Total	**-**	**45,005,966**	**45,056,784**	**45,578,229**
Full-time Equivalents Total*	-	143.00	143.00	132.00

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use	-	6,503,228	6,293,979	6,715,214
Full Time Equivalents Total	-	26.00	26.00	24.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use & Engineering Services CBA	-	3,923,387	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Permit & Engineering	-	34,579,351	34,839,418	34,939,628

Full Time Equivalents Total	-	117.00	117.00	108.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success	-	10,778,441	11,052,783	11,191,785
Customer Success CBA	-	1,414,990	1,414,990	1,414,990
Total	**-**	**12,193,430**	**12,467,773**	**12,606,775**
Full-time Equivalents Total*	-	49.00	49.00	50.00

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success	-	10,778,441	11,052,783	11,191,785
Full Time Equivalents Total	-	49.00	49.00	50.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success CBA	-	1,414,990	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use Services	23,506,580	-	-	-
Total	**23,506,580**	**-**	**-**	**-**
Full-time Equivalents Total*	103.00	-	-	-

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SDCI - BO-CI-U2300 - Permit Services

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Permit Services	30,726,693	-	-	-
Total	**30,726,693**	**-**	**-**	**-**
Full-time Equivalents Total*	109.00	-	-	-

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

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections	33,056,953	31,284,715	32,930,050	32,019,289
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
Total	**33,056,953**	**34,010,816**	**35,656,151**	**34,745,390**
Full-time Equivalents Total*	123.00	118.00	118.00	117.00

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

The following information summarizes the programs in Inspections Budget Summary Level:

Inspections

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections	33,056,953	31,284,715	32,930,050	32,019,289
Full Time Equivalents Total	123.00	118.00	118.00	117.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100

SDCI - BO-CI-U2400 - Compliance

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Compliance	14,455,638	12,659,633	13,190,517	12,815,631
Rental Housing	2,644,034	2,804,320	2,928,847	2,935,940
Total	**17,099,672**	**15,463,953**	**16,119,364**	**15,751,571**
Full-time Equivalents Total*	60.00	58.00	58.00	59.00

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

The following information summarizes the programs in Compliance Budget Summary Level:

Compliance

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

Expenditures/FTE	2024	2025	2026	2026

	Actuals	Adopted	Endorsed	Proposed
Compliance	14,455,638	12,659,633	13,190,517	12,815,631
Full Time Equivalents Total	46.00	44.00	44.00	44.00

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rental Housing	2,644,034	2,804,320	2,928,847	2,935,940
Full Time Equivalents Total	14.00	14.00	14.00	15.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	-	30,705,528	31,925,265	31,261,358
Departmental Indirect Costs	-	6,058,706	6,330,825	6,289,897
Divisional Indirect Costs	-	2,533,284	2,642,692	2,677,197
Indirect Cost Recovery Offset	-	(39,297,517)	(40,346,399)	(40,228,452)
Total	**-**	**-**	**552,382**	**-**
Full-time Equivalents Total*	67.00	72.00	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:

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	-	30,705,528	31,925,265	31,261,358

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	6,058,706	6,330,825	6,289,897
Full Time Equivalents Total	40.00	42.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	-	2,533,284	2,642,692	2,677,197
Full Time Equivalents Total	27.00	30.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	-	(39,297,517)	(40,346,399)	(40,228,452)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Govt Policy, Safety & Support	2,939,849	2,908,704	3,049,651	2,992,595
Total	**2,939,849**	**2,908,704**	**3,049,651**	**2,992,595**
Full-time Equivalents Total*	11.00	11.00	11.00	11.00

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Seattle Department of Construction and Inspections

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Process Improvements	-	4,195,089	4,320,396	3,682,320
Total	**-**	**4,195,089**	**4,320,396**	**3,682,320**
Full-time Equivalents Total*	-	11.00	11.00	11.00

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Process Improvements and Tech	9,212,046	-	-	-
Total	**9,212,046**	**-**	**-**	**-**
Full-time Equivalents Total*	9.00	-	-	-

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SDCI - BO-CI-U2900 - Technology Investments

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technology Investments	-	8,697,306	9,551,903	10,635,646
Total	**-**	**8,697,306**	**9,551,903**	**10,635,646**

**FTE totals are provided for informational 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	11,793,868	10,335,107	10,908,446	16,752,872
Other Funding - Operating	21,871,344	20,834,512	20,433,741	23,934,957
Total Operations	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Total Appropriations	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Full-Time Equivalents Total*	61.00	63.00	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 Mayor's 2026 Proposed Budget maintains core services for the Office of Economic Development. The department will continue to invest in the Future of Seattle Economy (FSE) framework. The FSE framework, adopted as City policy in Resolution 32099, provides a community-driven investment strategy for the City to promote inclusive economic growth. The proposed budget prioritizes strategies and programs that deliver direct impact, while maintaining operational and staffing capacity necessary to implement these programs. The proposed budget will allow the department to support programming in all five pillars of the FSE framework, and focuses funding in: supporting small, women, and minority-owned businesses, creating BIPOC community wealth, investing in neighborhood business districts, and growing business and key industries.

The 2026 Proposed Budget for the Office of Economic Development (OED) increases by $9.5 million, approximately 31%, relative to the 2025 Adopted Budget. The proposed budget builds on successful programs in OED, including expanding and increasing funding for the Back to Business Fund on a one-time basis in 2026, with plans for additional one-time funding in 2027. The Back to Business Fund iterates on the Storefront Repair Fund program, initially funded by the Coronavirus Local Fiscal Recovery Fund.

Additionally, the proposed budget includes funding to support new place-based programs that focus investments in neighborhoods to improve economic development, neighborhood vibrancy, and public safety. The proposed budget provides funding for the Stabilize, Activate, and Invest Locally (SAIL) Fund program, small business supports as part of the Phố Đẹp Initiative to address safety and livability in Seattle's historic Little Saigon neighborhood, programming to incubate and develop neighborhood corner stores, and programming to address safety and security in grocery stores.

Finally, the proposed budget includes a net-zero budget structure reorganization that aligns with the Future of Seattle of Economy framework and improves public transparency into how funding is allocated between strategies.

Incremental Budget Changes

Office of Economic Development

	2026 Budget	FTE
Total 2026 Endorsed Budget	**31,342,187**	**63.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	(16,100)	-
Proposed Operating		
Establish a Stabilize, Activate, and Invest Locally (SAIL) Fund	4,000,000	-
Expand the Back to Business Fund Program	2,500,000	-
Establish a Grocery Store Security Fund Pilot Program	1,000,000	-
Provide Supports for Neighborhood Grocers	700,000	-
Support Small Businesses through the Phố Đẹp Initiative	200,000	-
Conduct a Business Climate Assessment	500,000	-
Support for the Waterfront Shuttle	500,000	-
Develop a Customer Relationship and Case Management System	400,000	-
Support for a Community Workforce Training Center	250,000	-
Abandon Grant Funding for Tenant Improvement Fund Program	(500,000)	-
Proposed Technical		
Align Budget Structure with the Future of Seattle Economy Framework	-	-
Align Budget for E-Proval Permitting System with Anticipated Expenditures	(50,000)	-
Bargained Annual Wage Adjustment to Base Budget	(122,315)	-
SCERS Retirement Contribution Rate Reduction	(15,944)	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$9,345,641**	**-**
Total 2026 Proposed Budget	**$40,687,829**	**63.00**

Office of Economic Development

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

This budget-neutral item makes adjustments to account-level budget coding for funds previously included in the department's budget. This change is necessary to ensure that data in the City's budgeting system accurately reflects the department's budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $(16,100)

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

Proposed Operating

Establish a Stabilize, Activate, and Invest Locally (SAIL) Fund

Expenditures $4,000,000

This one-time item, supported by the General Fund, will establish a Stabilize, Activate, and Invest Locally (SAIL) Fund. Neighborhoods in Seattle have persistent, interconnected problems related to public safety, economic development, and neighborhood vibrancy. To address this, the City will invest in a place-based approach that addresses cleanliness, safety, and economic revitalization at specific locations. This funding will support both short-term and long-term strategies in neighborhoods, such as Lake City and Little Saigon, that include law enforcement, increased street cleaning, funding to support physical environment changes that are proven to prevent crime, and activation initiatives.

Expand the Back to Business Fund Program

Expenditures $2,500,000

This one-time item, supported by the Payroll Expense Tax Fund, will expand the Back to Business Fund for a total budget of $3.3 million in the 2026 Proposed Budget. The Executive intends to propose an additional $2.5 million in one-time funding for this program in the 2027 Proposed Budget. The Back to Business Fund, launched in August 2025, supports small businesses impacted by vandalism and property damage. The program provides funding in three tracks: Storefront Repair Fund, Storefront Security Fund, and Neighborhood Business District Investments. The Storefront Repair Fund builds on the success of the earlier Coronavirus Local Fiscal Recovery Fund program of the same name, and provides grants to businesses to reimburse the cost for fixing damages from vandalism or other property damage. The Storefront Security Fund provides grants to businesses to reimburse the cost for improving storefront security. Finally, the Neighborhood Business District Investments provides funding to neighborhood business organizations to address public safety and improve the look of neighborhood business areas.

Establish a Grocery Store Security Fund Pilot Program

Expenditures $1,000,000

This one-time item, supported by the General Fund, will fund the implementation of a pilot Grocery Store Security Fund program. This program will address retail theft, property damage, and other crimes at grocery stores. This program will provide support for infrastructure improvements and security solutions that make grocery stores throughout Seattle safer for workers and customers.

Provide Supports for Neighborhood Grocers

Expenditures $700,000

This one-time item, supported by the General Fund, will support the opening and expansion of small businesses offering healthy, fresh foods and cultural household essentials throughout Seattle neighborhoods. This support will encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.

Support Small Businesses through the Phố Đẹp Initiative

Expenditures $200,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide small business and neighborhood supports as part of the Phố Đẹp (Beautiful Neighborhood) Initiative, a community-led effort to address safety and livability in Seattle's historic Little Saigon neighborhood. These investments will enhance economic vibrancy by supporting business recruitment, providing resources for new businesses, and improving marketing throughout the neighborhood.

Conduct a Business Climate Assessment

Expenditures $500,000

This one-time item, supported by the General Fund, will support consultant costs for a Business Climate Assessment. The assessment will review the City's laws, regulations, taxes, levies, fees and practices applicable to businesses and analyze how the City compares to other regional, national, and international municipalities. The assessment will produce a comprehensive report that will include an overall business friendliness score and specific policy recommendations to improve the business environment for specific business types and sectors, informed by quantitative data and qualitative evaluations of regulatory complexity.

Support for the Waterfront Shuttle

Expenditures $500,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide continued support for the downtown waterfront shuttle. The free summertime waterfront shuttle, operated by the Friends of the Waterfront, is intended to promote economic activity in downtown Seattle, especially during the 2026 FIFA World Cup.

Develop a Customer Relationship and Case Management System

Expenditures $400,000

This one-time item, supported by the Payroll Expense Tax Fund, will support the development of a customer relationship and case management system to support implementation of the department's program. This project will provide the department with the necessary tools to centralize customer and program data, and will improve the department's internal workflows. There is a corresponding change in the Information Technology Department's budget.

Support for a Community Workforce Training Center

Expenditures $250,000

This one-time item, supported by the General Fund, will provide funding to support capital costs for the development of a community workforce training center. The facility, to be developed and operated by Uplift Northwest, will provide space for job training and certification programs, dining, hygiene facilities, community activities and collaboration, administrative offices, and leasable commercial spaces.

Abandon Grant Funding for Tenant Improvement Fund Program

Expenditures $(500,000)

Revenues $(500,000)

This ongoing item will abandon Community Development Block Grant (CDBG) funding from the department's budget. This CDBG funding previously supported the Tenant Improvement Fund program. The Office of Economic Development, in collaboration with the Human Services Department, has determined that the CDBG funding source is not a good match for this program given challenges identifying projects that fulfill compliance requirements of the grant. The Tenant Improvement Fund program, which provides grants to small businesses to support acquisition of signage and commercial equipment, retains $2 million in the 2026 Proposed Budget. Please see the Human Services Department proposed budget for details on how this CDBG funding will be redeployed in 2026.

Proposed Technical

Align Budget Structure with the Future of Seattle Economy Framework

Expenditures -

This technical item adds new budget programs and projects and makes adjustments to program and project coding to align the department's budget structure with the Future of Seattle Economy framework. The Future of Seattle Economy, adopted as City policy in Resolution 32099, provides a community-driven investment framework for the City to promote inclusive economic growth.

Align Budget for E-Proval Permitting System with Anticipated Expenditures

Expenditures $(50,000)

This technical item aligns budget for ongoing costs associated with the E-Proval permitting software with anticipated actuals. The E-Proval permitting software supports workflows in the Special Events Office. Ongoing costs for the software were initially budgeted at $100,000 per year beginning in 2024, but the department has since determined that ongoing costs for the software will be $50,000 per year.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(122,315)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(15,944)

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

April General Fund Revenue Adjustment

Revenues $22,000

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

August General Fund Revenue Adjustment

Revenues $(82,000)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Office of Economic Development

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OED - BO-ED-ADMIN - Leadership and Administration				
00100 - General Fund	4,908,625	4,734,884	4,959,263	6,557,302
14500 - Payroll Expense Tax	2,542,149	4,480,769	4,118,819	4,950,552
Total for BSL: BO-ED-ADMIN	**7,450,774**	**9,215,653**	**9,078,082**	**11,507,854**
OED - BO-ED-X1D00 - Business Services				
00100 - General Fund	6,885,243	5,600,223	5,949,183	10,195,570
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	3,126,216	-	-	-
14500 - Payroll Expense Tax	16,202,979	16,353,743	16,314,923	18,984,405
Total for BSL: BO-ED-X1D00	**26,214,438**	**21,953,966**	**22,264,106**	**29,179,975**
Department Total	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Department Full-Time Equivalents Total*	**61.00**	**63.00**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	11,793,868	10,335,107	10,908,446	16,752,872
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	3,126,216	-	-	-
14500 - Payroll Expense Tax	18,745,128	20,834,512	20,433,742	23,934,957
Budget Totals for OED	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	974,231	1,155,000	1,155,000	1,155,000
331110	Direct Fed Grants	-	500,000	500,000	-
334010	State Grants	120,552	-	-	-
341070	Print & Copy Svcs-Outsourced	(235)	-	-	-
360020	Inv Earn-Residual Cash	14,161	-	-	-
360220	Interest Earned On Deliquent A	79	-	-	-
360300	St Space Facilities Rentals	(135)	-	-	-
360310	Lt Space/Facilities Leases	35,845	60,000	60,000	-
360540	Cashiers Overages & Shortages	-	-	-	-
360900	Miscellaneous Revs-Other Rev	179,972	-	-	-
Total Revenues for: 00100 - General Fund		**1,324,471**	**1,715,000**	**1,715,000**	**1,155,000**
331110	Direct Fed Grants	3,124,165	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**3,124,165**	**-**	**-**	**-**
Total OED Resources		**4,448,636**	**1,715,000**	**1,715,000**	**1,155,000**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	919,383	964,610	1,008,831	1,053,365
Departmental Indirect Costs	5,608,108	7,403,380	7,142,679	4,532,793
Pooled Benefits	923,283	847,663	926,571	1,221,696
Strategic Initiatives	-	-	-	4,700,000
Total	**7,450,774**	**9,215,653**	**9,078,082**	**11,507,854**
Full-time Equivalents Total*	20.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	919,383	964,610	1,008,831	1,053,365

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	5,608,108	7,403,380	7,142,679	4,532,793
Full Time Equivalents Total	20.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	923,283	847,663	926,571	1,221,696

Strategic Initiatives

The purpose of the Strategic Initiatives program is to support focused actions that respond to emergent economic development issues.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Strategic Initiatives	-	-	-	4,700,000

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Districts	-	-	-	3,770,758
Business Sectors	-	-	-	3,252,196
Business Services	26,214,438	21,953,966	22,264,106	-
Community Wealth	-	-	-	9,584,749
Film, Music, and Special Events	-	-	-	1,552,827
Small Business Development	-	-	-	10,269,445
Workforce Development	-	-	-	750,000
Total	**26,214,438**	**21,953,966**	**22,264,106**	**29,179,975**
Full-time Equivalents Total*	41.00	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 Business Services Budget Summary Level:

Business Districts

The purpose of the Business Districts program is to support investments in the "Investing in Neighborhood Business Districts" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Districts	-	-	-	3,770,758

Office of Economic Development

Business Sectors

The purpose of the Business Sectors program is to support investments in the "Growing Businesses and Key Industries" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Sectors	-	-	-	3,252,196

Business Services

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilities access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Services	26,214,438	21,953,966	22,264,106	-
Full Time Equivalents Total	41.00	43.00	43.00	43.00

Community Wealth

The purpose of the Community Wealth program is to support investments in the "Building BIPOC Community Wealth" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Wealth	-	-	-	9,584,749

Film, Music, and Special Events

The purpose of the Film, Music, and Special Events program is to support film and special events permitting activities, and to support the Seattle Film Commission and the Seattle Music Commission.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Film, Music, and Special Events	-	-	-	1,552,827

Office of Economic Development

Small Business Development

The purpose of the Small Business Support program is to support investments in the "Supporting Small Business and Women and Minority Owned Business Enterprises" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Small Business Development	-	-	-	10,269,445

Workforce Development

The purpose of the Workforce Development program is to support programming aligned with the "Investing in Talent and Building our Workforce" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Workforce Development	-	-	-	750,000

Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

http://www.seattle.gov/examiner/

Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the office conducts hearings and decides appeals in cases where members of the public disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Seattle Department of Construction and Inspections. The Hearing Examiner also hears appeals in many other subject areas; and it makes recommendations to the City Council on rezone petitions, major institution master plans, and other 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,305,836	1,314,214	1,380,463	1,372,629
Total Operations	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Total Appropriations	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
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 2026 Proposed Budget maintains support to the Office of Hearing Examiner (HXM) and preserves the services provided by the Hearing Examiner to members of the public and the City Council. The budget includes an increase in revenue from providing hearing examiner services to other government entities. Additionally, technical adjustments have been made to bring the proposed budget into alignment with Citywide adjustments to internal service costs.

Incremental Budget Changes

Office of Hearing Examiner

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,380,463**	**5.00**
Increase in Revenue by Providing Hearing Examiner Services	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	4,689	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(11,762)	-
SCERS Retirement Contribution Rate Reduction	(761)	-
Total Incremental Changes	**$(7,834)**	**-**
Total 2026 Proposed Budget	**$1,372,629**	**5.00**

Description of Incremental Budget Changes

Increase in Revenue by Providing Hearing Examiner Services

Revenues $15,000

This item proposes to increase revenues by $15,000 for providing expanded hearing examiner services to other government entities.

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $4,689

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(11,762)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(761)

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

Office of Hearing Examiner

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HXM - BO-HX-V1X00 - Office of the Hearing Examiner				
00100 - General Fund	1,305,836	1,314,214	1,380,463	1,372,629
Total for BSL: BO-HX-V1X00	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Department Total	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,305,836	1,314,214	1,380,463	1,372,629
Budget Totals for HXM	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341180	Legal Service Fees	5,603	16,000	16,000	31,000
341900	General Government-Other Rev	4,675	7,500	7,500	7,500
Total Revenues for: 00100 - General Fund		**10,278**	**23,500**	**23,500**	**38,500**
Total HXM Resources		**10,278**	**23,500**	**23,500**	**38,500**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Hearing Examiner	1,305,836	1,314,214	1,380,463	1,372,629
Total	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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

Office of Housing

Maiko Winkler-Chin, Director

(206) 684-3727

http://www.seattle.gov/housing/

Department Overview

The mission of the Office of Housing (OH) is to partner to create affordable housing by equitably investing to prevent displacement and increase opportunities for people to live in Seattle. 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	129,594	-	-	-
Other Funding - Operating	216,056,684	344,324,821	348,206,418	344,491,788
Total Operations	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Total Appropriations	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Full-Time Equivalents Total*	66.00	69.00	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 Mayor's 2026 Proposed Budget maintains core services for the Office of Housing (OH). The proposed budget includes $349.5 million for housing in OH and a Finance General reserve, an increase of $5.2 million relative to the 2025 Adopted Budget. The proposed budget allocates $20 million of the Office of Housing's existing Payroll Expense Tax Fund budget to the first year of the Mayor's proposed Anti-Displacement and Reparations Housing Fund, with the intent to fund $80 million over four years. Additionally, the proposed budget for OH includes a transfer of $5 million to Finance General to establish a reserve for the Northgate Commons project in partnership with the Seattle Housing Authority and several technical adjustments. Investments funded by the 2023 Housing Levy and other housing specific funding sources are maintained according to fund financial planning and Levy modeling. The proposed budget continues investments in all program areas, including: multifamily lending, homeownership supports, home repair and weatherization programs, asset management, and departmental administrative costs.

Incremental Budget Changes

Office of Housing

	2026 Budget	FTE
Total 2026 Endorsed Budget	**348,206,418**	**69.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	101,503	-
Proposed Operating		
Transition to Third-party Property Inspections	-	-
Transfer Funding for Northgate Commons Project	(5,000,000)	-
Proposed Technical		
Align Budget for Pre-Development Costs with Anticipated Actuals	948,295	-
Align Budget for Agency Supports with Anticipated Actuals	257,276	-
Align Budget for Weatherization Grants with Anticipated Actuals	130,057	-
Align Labor Budget with Anticipated Actuals	-	-
Technical Budget Structure Alignment	-	-
Bargained Annual Wage Adjustment to Base Budget	(142,655)	-
SCERS Retirement Contribution Rate Reduction	(9,106)	-
Fund Balancing Adjustments	-	-
Total Incremental Changes	**$(3,714,630)**	**-**
Total 2026 Proposed Budget	**$344,491,788**	**69.00**

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

This budget-neutral item makes several technical adjustments to account-level budget to align with anticipated actual expenditures and adjustments to program and project coding to align the department's budget and organizational structure.

Citywide Adjustments for Standard Cost Changes

Expenditures $101,503

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Transition to Third-party Property Inspections

Expenditures -

This ongoing item transfers $50,000 Payroll Expense Tax Fund from the Multifamily Lending budget program to the Asset Management budget program to support third-party property inspections. Currently, staff from the Office of Housing's Asset Management team conduct on-site inspections for properties in the department's portfolio. This action will provide funding to support third-party property inspections through the same firm used by other public affordable housing funders, including the Washington State Housing Finance Commission. Transitioning to third-party property inspections will improve the quality and consistency of inspections, reduce ongoing travel and training costs, and allow Asset Management staff to focus time on data analysis and strategic planning to resolve issues within the City's affordable housing portfolio.

Transfer Funding for Northgate Commons Project

Expenditures $(5,000,000)

This one-time item transfers Payroll Expense Tax funding to Finance General to establish a one-time reserve to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed- income, mixed-use community housing in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. The reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. This transfer to Finance General enables the City to award the funds directly to the Northgate Commons project. The Executive intends to transfer the remaining $15 million for this project in future budgets as it becomes needed.

Proposed Technical

Align Budget for Pre-Development Costs with Anticipated Actuals

Expenditures $948,295

This one-time technical item adds funding for pre-development costs supported by the 2023 Housing Levy administrative funds. This item is necessary to align budget authority with anticipated actual expenditures. The 2023 Housing Levy includes $10 million for pre-development costs and the Office of Housing will spend no more than that amount over the seven year levy period. A similar technical adjustment was included in the 2025 Adopted Budget, but due to a technical error, that item did not include adjustments to the 2026 Endorsed Budget for pre-development costs.

Align Budget for Agency Supports with Anticipated Actuals

Expenditures $257,276

This ongoing technical item adds $257,256 Low Income Housing Fund to the Asset Management budget program and transfers $154,951 Payroll Expense Tax Fund between budget programs to align budget for agency supports contracts with anticipated actual expenditures. Funding from the Low Income Housing Fund is supported by the 2023 Housing Levy, and funding from the Payroll Expense Tax Fund is supported by a reallocation within the Office of Housing budget from multifamily capital to agency supports. Agency supports contracts provide critical subsidies to low-income housing properties, operators, and residents. Anticipated costs for agency supports contracts in 2026 have increased by approximately 1% since development of the 2026 Endorsed Budget, and this adjustment is necessary to ensure that budget aligns with those anticipated costs.

Align Budget for Weatherization Grants with Anticipated Actuals

Expenditures $130,057

This one-time technical item aligns budget in the Weatherization budget program with anticipated grants to be accepted during 2026. All weatherization grants will be accepted in supplemental budget legislation in 2026.

Align Labor Budget with Anticipated Actuals

Expenditures -

This ongoing item transfers $100,000 Payroll Expense Tax Fund from the Multifamily Lending budget program to various budget programs to align labor budget with anticipated actual expenditures. Labor costs are anticipated to exceed available budget in 2026 primarily due to position reclassifications.

Technical Budget Structure Alignment

Expenditures -

This budget-neutral item makes several technical adjustments to program and project coding to align budget with anticipated actual expenditures.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(142,655)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(9,106)

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

Fund Balancing Adjustments

Revenues $11,799,455

This is a technical item to record a fund balancing entry for the Low Income Housing Fund (16400) and the Office of Housing Fund (Fund 16600), which are primarily managed by this department.

Office of Housing

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OH - BO-HU-1000 - Leadership and Administration				
14500 - Payroll Expense Tax	2,401,079	4,161,738	4,479,796	4,575,347
16600 - Office of Housing Fund	6,901,504	7,433,688	6,527,790	7,230,564
Total for BSL: BO-HU-1000	**9,302,582**	**11,595,426**	**11,007,586**	**11,805,911**
OH - BO-HU-2000 - Homeownership & Sustainability				
00100 - General Fund	103,655	-	-	-
14500 - Payroll Expense Tax	4,211,333	7,089,091	10,510,349	10,503,414
16400 - Low Income Housing Fund	-	19,997,916	16,309,460	16,290,369
16403 - 2002 Levy Multipurpose Fund	240,356	-	-	-
16411 - 1995 Housing Levy Capital Fund	496,337	-	-	-
16413 - 1995 Levy Homebuyer Assist	175,886	-	-	-
16416 - 2009 Housing Levy Capital Fund	576,146	-	-	-
16418 - 2016 Housing Levy Capital Fund	1,825,457	-	-	-
16430 - Housing Incentive Fund	4,726,218	-	-	-
16440 - Housing Program Support Fund	5,702,460	-	-	-
16600 - Office of Housing Fund	2,627,089	2,984,108	2,896,753	3,114,343
Total for BSL: BO-HU-2000	**20,684,936**	**30,071,115**	**29,716,562**	**29,908,126**
OH - BO-HU-3000 - Multifamily Housing				
00100 - General Fund	25,940	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	149,782	-	-	-
14500 - Payroll Expense Tax	97,369,129	121,592,968	127,470,941	122,380,219
16400 - Low Income Housing Fund	-	178,419,469	177,272,649	177,529,925
16402 - 2002 Levy Very LIH Fund	64,697	-	-	-
16404 - 2002 Levy O&M Fund	628,956	-	-	-
16410 - 1986 Housing Levy Capital Fund	946,345	-	-	-
16411 - 1995 Housing Levy Capital Fund	153,830	-	-	-
16412 - 1995 Levy O&M Fund	78,912	-	-	-
16416 - 2009 Housing Levy Capital Fund	190,806	-	-	-
16417 - 2009 Levy O&M Fund	670,585	-	-	-
16418 - 2016 Housing Levy Capital Fund	28,715,843	-	-	-
16419 - 2016 Levy O&M Fund	5,150,921	-	-	-
16420 - 1986 Levy O&M Fund	121,711	-	-	-
16421 - O&M Sales Tax	2,850,702	-	-	-
16430 - Housing Incentive Fund	30,291,189	-	-	-
16440 - Housing Program Support Fund	16,432,456	-	-	-

16600 - Office of Housing Fund	2,356,956	2,645,843	2,738,679	2,867,606
Total for BSL: BO-HU-3000	**186,198,760**	**302,658,281**	**307,482,270**	**302,777,751**
Department Total	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Department Full-Time Equivalents Total*	**66.00**	**69.00**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	129,594	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	149,782	-	-	-
14500 - Payroll Expense Tax	103,981,540	132,843,797	142,461,087	137,458,981
16400 - Low Income Housing Fund	-	198,417,385	193,582,109	193,820,294
16402 - 2002 Levy Very LIH Fund	64,697	-	-	-
16403 - 2002 Levy Multipurpose Fund	240,356	-	-	-
16404 - 2002 Levy O&M Fund	628,956	-	-	-
16410 - 1986 Housing Levy Capital Fund	946,345	-	-	-
16411 - 1995 Housing Levy Capital Fund	650,167	-	-	-
16412 - 1995 Levy O&M Fund	78,912	-	-	-
16413 - 1995 Levy Homebuyer Assist	175,886	-	-	-
16416 - 2009 Housing Levy Capital Fund	766,951	-	-	-
16417 - 2009 Levy O&M Fund	670,585	-	-	-
16418 - 2016 Housing Levy Capital Fund	30,541,300	-	-	-
16419 - 2016 Levy O&M Fund	5,150,921	-	-	-
16420 - 1986 Levy O&M Fund	121,711	-	-	-
16421 - O&M Sales Tax	2,850,702	-	-	-
16430 - Housing Incentive Fund	35,017,407	-	-	-
16440 - Housing Program Support Fund	22,134,916	-	-	-
16600 - Office of Housing Fund	11,885,549	13,063,639	12,163,222	13,212,513
Budget Totals for OH	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	149,782	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**149,782**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	537,751	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**537,751**	**-**	**-**	**-**
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	-	4,288,456	600,000	600,000
337010	Grants & Contr From Local Govt	-	4,404,806	4,404,806	4,404,806
345020	Zoning & Subdivision Fees	-	19,650,000	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	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	-	6,572,427	4,572,427	4,572,427
Total Revenues for: 16400 - Low Income Housing Fund		**-**	**186,397,694**	**180,709,238**	**180,709,238**
400000	Use of/Contribution to Fund Balance	-	12,019,691	12,872,871	13,111,056
Total Resources for:16400 - Low Income Housing Fund		**-**	**198,417,385**	**193,582,109**	**193,820,294**
360020	Inv Earn-Residual Cash	10,809	-	-	-
360140	Loan Interest Pmts Per Terms	524	-	-	-
360600	Principal On Loan	12,444	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**23,777**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	101,526	-	-	-
360140	Loan Interest Pmts Per Terms	15,426	-	-	-
360150	Interest On Loan Payoffs	10,375	-	-	-
360590	Program Income	200	-	-	-
360600	Principal On Loan	116,664	-	-	-

360900	Miscellaneous Revs-Other Rev	175	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**244,367**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	77,632	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**77,632**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	35,890	-	-	-
360140	Loan Interest Pmts Per Terms	140,493	-	-	-
360150	Interest On Loan Payoffs	89,195	-	-	-
360600	Principal On Loan	882,531	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**1,148,109**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	102,312	-	-	-
360140	Loan Interest Pmts Per Terms	5,054	-	-	-
360600	Principal On Loan	174,576	-	-	-
360900	Miscellaneous Revs-Other Rev	2,140	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**284,081**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	15,231	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**15,231**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	61,341	-	-	-
360140	Loan Interest Pmts Per Terms	29,705	-	-	-
360600	Principal On Loan	21,557	-	-	-
360900	Miscellaneous Revs-Other Rev	175	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**112,779**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	246,873	-	-	-
360140	Loan Interest Pmts Per Terms	(3,569)	-	-	-
360150	Interest On Loan Payoffs	41,897	-	-	-
360600	Principal On Loan	144,780	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**429,981**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	4	-	-	-
360020	Inv Earn-Residual Cash	44,265	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**44,268**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	(1,064,351)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**(1,064,351)**	**-**	**-**	**-**

311010	Real & Personal Property Taxes	11,721	-	-	-
360020	Inv Earn-Residual Cash	1,395,052	-	-	-
360150	Interest On Loan Payoffs	431,774	-	-	-
360600	Principal On Loan	14,785,838	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**16,624,384**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,987	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**7,987**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	230,500	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		**230,500**	**-**	**-**	**-**
345020	Zoning & Subdivision Fees	23,464,808	-	-	-
360020	Inv Earn-Residual Cash	4,209,972	-	-	-
360150	Interest On Loan Payoffs	70,191	-	-	-
360600	Principal On Loan	3,931,258	-	-	-
360900	Miscellaneous Revs-Other Rev	8,145	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		**31,684,374**	**-**	**-**	**-**
313020	Sales & Use Tax	4,229,806	-	-	-
331110	Direct Fed Grants	11,031,066	-	-	-
333110	Ind Fed Grants	2,451,454	-	-	-
334010	State Grants	1,107,658	-	-	-
341300	Administrative Fees & Charges	2,448,006	-	-	-
360020	Inv Earn-Residual Cash	525,346	-	-	-
360140	Loan Interest Pmts Per Terms	32,645	-	-	-
360150	Interest On Loan Payoffs	485,844	-	-	-
360600	Principal On Loan	3,014,592	-	-	-
360900	Miscellaneous Revs-Other Rev	598,593	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**25,925,010**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	8,381,155	8,571,428	8,571,428	8,571,428
331000	Direct Federal Grants	-	600	600	600
331110	Direct Fed Grants	603,162	1,572,458	1,572,458	1,572,458
333110	Ind Fed Grants	534,339	387,731	387,731	387,731
334010	State Grants	467,890	50,506	50,506	50,506
334090	State Grants-Passthr	-	447,711	250,000	250,000
341300	Administrative Fees & Charges	938,687	815,000	815,000	815,000
345010	Design & Planning Fees	233,400	250,000	250,000	250,000
345020	Zoning & Subdivision Fees	2,608,831	2,600,000	2,600,000	2,600,000

360020	Inv Earn-Residual Cash	635,675	-	-	-
360900	Miscellaneous Revs-Other Rev	120,846	-	-	-
397010	Operating Transfers In	-	26,390	26,390	26,390
Total Revenues for: 16600 - Office of Housing Fund		**14,523,986**	**14,721,825**	**14,524,114**	**14,524,114**
400000	Use of/Contribution to Fund Balance	-	(1,658,186)	(2,360,892)	(1,311,601)
Total Resources for:16600 - Office of Housing Fund		**14,523,986**	**13,063,639**	**12,163,222**	**13,212,513**
Total OH Resources		**90,999,647**	**211,481,024**	**205,745,331**	**207,032,807**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,000,702	1,999,396	2,182,928	2,818,826
Departmental Indirect Costs	4,226,059	6,076,007	5,927,507	4,828,156
Policy & Planning	3,435,537	4,242,994	3,661,715	4,970,314
Pooled Benefits	(359,716)	(722,971)	(764,564)	(811,385)
Total	**9,302,582**	**11,595,426**	**11,007,586**	**11,805,911**
Full-time Equivalents Total*	29.50	31.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,000,702	1,999,396	2,182,928	2,818,826

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	4,226,059	6,076,007	5,927,507	4,828,156
Full Time Equivalents Total	15.50	17.50	17.50	17.50

Policy & Planning

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Policy & Planning	3,435,537	4,242,994	3,661,715	4,970,314
Full Time Equivalents Total	14.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(359,716)	(722,971)	(764,564)	(811,385)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Ownership	10,745,581	14,510,985	17,945,165	17,818,500
Home Repair	1,146,284	1,449,869	1,467,295	1,463,048
Weatherization	8,793,072	14,110,261	10,304,102	10,626,578
Total	**20,684,936**	**30,071,115**	**29,716,562**	**29,908,126**
Full-time Equivalents Total*	20.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Ownership	10,745,581	14,510,985	17,945,165	17,818,500
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Repair	1,146,284	1,449,869	1,467,295	1,463,048
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Weatherization

The purpose of the Weatherization program is provide grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Weatherization	8,793,072	14,110,261	10,304,102	10,626,578
Full Time Equivalents Total	14.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Management	42,715,826	51,888,642	57,323,039	57,770,653
Multifamily Lending	143,482,934	250,769,639	250,159,231	245,007,098
Total	**186,198,760**	**302,658,281**	**307,482,270**	**302,777,751**
Full-time Equivalents Total*	16.50	17.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Management	42,715,826	51,888,642	57,323,039	57,770,653
Full Time Equivalents Total	7.50	8.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Multifamily Lending	143,482,934	250,769,639	250,159,231	245,007,098
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

(206) 233-3886

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 addresses 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	6,254,820	6,224,830	6,570,612	10,677,283
Other Funding - Operating	190,986	142,227	151,567	148,766
Total Operations	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Total Appropriations	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Full-Time Equivalents Total*	12.50	12.50	12.50	15.00

** 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 2026 Proposed Budget maintains core services for OIRA and bolsters administrative staffing support. The department will continue its vital and timely work 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.

The 2026 Proposed Budget includes $4 million in one-time funds from the City's proposed Business and Occupation Tax, which is intended to mitigate impacts of changes in federal funding and for administrative costs. These funds will be used for the expansion of existing and new programming to support the immigrant and refugee community, including representation and other legal services, workforce development programming, outreach, community

navigation services, and other critical programs. These changes comprise an increase of 61% from the 2025 Adopted Budget.

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	2026 Budget	FTE
Total 2026 Endorsed Budget	**6,722,179**	**12.50**
Ongoing Changes from Current Year Legislation	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	85,901	-
Proposed Operating		
Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs	3,700,000	2.00
Support for Emerging Needs	300,000	-
Increase Grants and Contracts Staffing	46,792	0.50
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(27,082)	-
SCERS Retirement Contribution Rate Reduction	(1,741)	-
Payroll Expense Tax Baseline Adjustments	-	-
Total Incremental Changes	**$4,103,870**	**2.50**
Total 2026 Proposed Budget	**$10,826,049**	**15.00**

Description of Incremental Budget Changes

Ongoing Changes from Current Year Legislation

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $85,901

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

Office of Immigrant and Refugee Affairs

Proposed Operating

Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs

Expenditures	$3,700,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $3.7 million in one-time funds for services to immigrants and refugees. This includes $1.85 million to expand and launch critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support, and also includes $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation and community advisory resources. Staffing includes a temporary Grants and Contracts Specialist and two Strategic Advisor positions that sunset after one year.

Support for Emerging Needs

Expenditures	$300,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $300,000 in one-time funds to address emerging needs for the city's immigrant and refugee community by supporting the expansion of the rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity. This item was included as a one-time addition for the same amount in a supplemental amendment to the 2025 budget.

Increase Grants and Contracts Staffing

Expenditures	$46,792
Position Allocation	0.50

This item increases budget and position authority for an existing Senior Grants and Contracts position at half-time equivalency to full time. This action aligns staffing and budget to meet elevated administrative needs of the department.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(27,082)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,741)

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

Payroll Expense Tax Baseline Adjustments

Expenditures -

This net-zero technical item aligns Payroll Expense Tax expenditures to projected spending and updates project information.

Office of Immigrant and Refugee Affairs

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs				
00100 - General Fund	6,254,820	6,224,830	6,570,612	10,677,283
14500 - Payroll Expense Tax	190,986	142,227	151,567	148,766
Total for BSL: BO-IA-X1N00	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Department Total	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Department Full-Time Equivalents Total*	**12.50**	**12.50**	**12.50**	**15.00**

** 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 Immigrant and Refugee Affairs

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	6,254,820	6,224,830	6,570,612	10,677,283
14500 - Payroll Expense Tax	190,986	142,227	151,567	148,766
Budget Totals for OIRA	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	704,462	700,000	700,000	700,000
334010	State Grants	729,024	870,000	870,000	870,000
337010	Grants & Contr From Local Govt	68,188	53,649	53,649	53,649
Total Revenues for: 00100 - General Fund		**1,501,674**	**1,623,649**	**1,623,649**	**1,623,649**
Total OIRA Resources		**1,501,674**	**1,623,649**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Immigrant and Refuge	6,445,806	6,367,057	6,722,179	10,826,049
Total	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Full-time Equivalents Total*	12.50	12.50	12.50	15.00

**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 Labor Standards

Steven Marchese, Director

(206) 684-5397

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, 2026, there are 16 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 Ordinance** establishes protections against certain deactivations from the platforms of covered companies, among other rights.

Office of Labor Standards

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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	8,802,014	8,524,784	8,846,777	9,872,411
Total Operations	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Total Appropriations	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Full-Time Equivalents Total*	43.00	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 2026 Proposed budget maintains core services for the Office of Labor Standards (OLS) for 14 labor standards and expands services for 2 labor standards through use of new regulatory fee revenue, the Network Company License (NCL) Fee.

City Council established the NCL Fee in November 2023 (Ordinance 126953) to supplement OLS funding to implement two labor standards:

- The App-Based Worker Minimum Payment Ordinance (SMC 8.37, passed in 2022 to take effect as of January 13, 2024) and
- The App-Based Worker Deactivation Rights Ordinance (SMC 8.40, passed in 2023 with procedural enforcement starting January 1, 2025, and full enforcement starting June 1, 2027)

The fee is $0.10 per online order that results in app-based workers' delivery of goods or provision of other services in Seattle. Orders that are solely the delivery of groceries are exempt. The NCL fee revenue is restricted in use to recover regulatory costs for the Department of Finance and Administrative Services' (FAS) implementation of the fee, and then for OLS' implementation of App-Based Worker Deactivation Rights Ordinance and the App-Based Worker Minimum Payment Ordinance. While these two ordinances have taken effect, the collection of the NCL fee does not begin until the end of calendar year 2025 for the fee's effective start date beginning January 1, 2025. After 2025, the City will collect the fee on a quarterly basis.

As result, the 2026 Proposed Budget allocates $1.86 million in NCL fee supported expenditures, of which $249,156 is appropriated to FAS for fee collection and administration and $1.61 million is appropriated to OLS for enforcement of the two app-based worker labor standards that the NCL fee supports. Of the $1.61 million, $965,963 funds new activity within OLS including three previously legislated but unfunded positions intended to work on enforcement of

the two relevant standards, one-time data projects, a labor pool, and outreach and communications focused on the NCL fee supported standards. The remaining $640,735 is a shift of already existing activity related to enforcement of these two standards from the General Fund to NCL revenue. Full enforcement of the App-Based Worker Deactivation Ordinance does not begin until mid-2027, so OLS will continue to build capacity related to implementation of this ordinance with use of NCL fee revenue in future budget years.

The 2026 Proposed Budget also includes one-time funding for office space expansion and ongoing funding to correct for pay compression of the Civil Rights Analyst, Supervising job classification. Technical adjustments to the OLS budget include wage and retirement adjustments, as well as cost neutral reallocation of budget to align with actual expenditures. The cumulative result of the proposed changes increases the OLS 2026 budget by 16% over the 2025 Adopted Budget.

Incremental Budget Changes

Office of Labor Standards

	2026 Budget	FTE
Total 2026 Endorsed Budget	**8,846,777**	**43.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(65,917)	-
Proposed Operating		
One-time NCL Fee Supported Labor Pool Costs	90,000	-
Fund Senior Investigator and Enforcement Supervisor Positions with NCL Fee Revenue	363,578	-
NCL Fee Supported Data Analysis Staffing and Functions	277,385	-
NCL Fee Funded App-Based Worker Laws Baseline Data Project	135,000	-
App-Based Worker Minimum Pay and Deactivation Laws Outreach and Education	100,000	-
Use NCL Fee Revenue to Support Existing and Applicable Sr. Investigator and Policy Analyst labor costs	-	-
Use NCL Fee Revenue for Relevant Community Outreach and Education Fund Contracts	-	-
Office Space Lease Renewal and Space Expansion	155,139	-
2026 Pay Compression & Inversion Corrections- Civil Rights Analyst, Supervising	47,242	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(72,728)	-
SCERS Retirement Contribution Rate Reduction	(4,066)	-
General Fund Revenue Adjustment	-	-
Reallocate Unmapped Budget	-	-
Reallocate Budget for Transfer-in Accounts	-	-
Reallocate Funding Source Budget	-	-
Total Incremental Changes	**$1,025,633**	**-**
Total 2026 Proposed Budget	**$9,872,411**	**43.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(65,917)

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

Proposed Operating

One-time NCL Fee Supported Labor Pool Costs

Expenditures	$90,000
Revenues	$90,000

This item provides a one-time labor cost pool of $90,000 for staff time directly spent on implementation of the App-Based Worker Deactivation Rights and Minimum Pay Ordinances. In the future, when full staffing comes online to fully support the two relevant NCL Fee-supported working standards, other staff would revert their time back to work on the other labor standards.

Fund Senior Investigator and Enforcement Supervisor Positions with NCL Fee Revenue

Expenditures	$363,578
Revenues	$363,578

This item funds 2.0 FTE of previously legislated positions with NCL Fee revenue at a cost of $363,578. A Supervising Civil Rights Analyst (Working Title: Enforcement Supervisor) and Senior Civil Rights Analyst (Working Title: Senior Investigator) will be hired to support enforcement of the App-Based Worker Minimum Pay and App-Based Worker Deactivation Rights Ordinances. These positions were added in 2024 Adopted Budget with one-time funds, but then defunded in the 2025 Adopted Budget, with the intent that NCL fee revenue would fund them once collection began.

NCL Fee Supported Data Analysis Staffing and Functions

Expenditures	$277,385
Revenues	$277,385

This item funds a Strategic Advisor I (working title: Data Analyst) position that was previously legislated in the 2024 Adopted Budget and provides $83,000 in one-time consultant funding to support data analysis functions of the App-Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws. Consultant funds will be used to evaluate completeness and quality of the data that network companies are required to submit pursuant to App-Based Worker Minimum Payment and Deactivation Ordinances. The consultant will provide technical assistance to bring companies into compliance with data reporting requirements. Once the Strategic Advisor position is onboarded, this position will take over data work completed by the consultant and their contract will end.

NCL Fee Funded App-Based Worker Laws Baseline Data Project

Expenditures	$135,000
Revenues	$135,000

This item provides one-time NCL fee supported funding for a project that establishes baseline data for App-Based Worker Deactivation Rights and Minimum Pay Laws. Funding will be used to purchase/source data and then pay for consultant support to analyze the baseline data that will help the OLS understand app-based worker pay and working conditions prior to implementation of the App-Based Worker Minimum Pay and Deactivation Rights laws. This project is needed to monitor the impact of these laws on workers in this sector. This is a one-time project to understand working conditions from before the two laws took effect using historical data, whereas the Data Analyst and consultant funds also included in this year's budget focus on ongoing data collection and analysis, as companies

are now required to submit data as result of App-Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws.

App-Based Worker Minimum Pay and Deactivation Laws Outreach and Education

Expenditures	$100,000
Revenues	$100,000

This item uses NCL Fee Revenue to fund $100,000 in outreach, education, and communication specific to the App-Based Worker Minimum Pay and Deactivation laws. This funding allows for concerted outreach and education strategy specific to the workers in this sector, and includes activities such as multilingual material development, translation, printing/publishing, development of awareness videos, printing of navigation guides, radio and ethnic media, and web content development.

Use NCL Fee Revenue to Support Existing and Applicable Sr. Investigator and Policy Analyst labor costs

Expenditures	-
Revenues	-

This item replaces $373,735 in General Fund supported expenditures with Network Company License Fee supported expenditures for labor costs associated with the equivalent of 1.0 FTE Senior Civil Rights Analyst (Working Title: Senior Investigator) and one Strategic Advisor 1 (Working Title: Policy Analyst). Policy Analysts and Senior Investigators already spend their time working on the App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances, as these ordinances took effect before the Network Company Fee meant to support them.

Use NCL Fee Revenue for Relevant Community Outreach and Education Fund Contracts

Expenditures	-
Revenues	-

This item replaces $267,000 in General Fund supported expenditures with Network Company Fee-supported expenditures for the Community Outreach and Education Fund (COEF). This means that $267,000 of the total $1.5 million COEF contacts awarded to community-based organizations will be dedicated to activity related to App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances. There will most likely be a separate RFP process to differentiate contract activity from other non-NCL Fee supported Ordinances.

Office Space Lease Renewal and Space Expansion

Expenditures	$155,139

This item funds the 5-year lease renewal of OLS' current office space in the Central building, as well as expands OLS office space into the 4,500 square foot adjacent suite. The expansion allows for office space to accommodate the growing department, as the NCL fee supports new staff dedicated to enforcement of App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances. Lower cost per square foot and rent concessions applied in the first year of the lease result in a small $2,686 decrease in rent in 2026, even when accounting for expanded footprint. $157,825 is one-time funding for furniture, IT, security and planning needed to add the expansion space to OLS' footprint.

2026 Pay Compression & Inversion Corrections- Civil Rights Analyst, Supervising

Expenditures	$47,242

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles. Seattle Department of Human Resources has conducted analysis on

how to adjust rates and grades to correct for this. As a result, this item increases department appropriation by $47,242 to correct for compression for the Civil Rights Analyst, Supervising job classification, and impacts pay for 3 positions within the department.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(72,728)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(4,066)

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

General Fund Revenue Adjustment

Revenues $(75,000)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Reallocate Unmapped Budget

Expenditures -

This item is a net-zero shift of unmapped budget to accurate account codes.

Reallocate Budget for Transfer-in Accounts

Revenues -

This cost neutral item adjusts revenue accounts and Budget Summary Level amounts so that transfer-in amounts are all budgeted correctly.

Reallocate Funding Source Budget

Expenditures -

This cost neutral adjustment corrects for budget that was erroneously attached to funding source that is no longer applicable for the Office of Labor Standards.

Office of Labor Standards

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OLS - BO-LS-1000 - Office of Labor Standards				
00190 - Office of Labor Standards Fund	8,750,834	8,524,784	8,846,777	9,872,411
14500 - Payroll Expense Tax	51,180	-	-	-
Total for BSL: BO-LS-1000	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Department Total	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Department Full-Time Equivalents Total*	**43.00**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00190 - Office of Labor Standards Fund	8,750,834	8,524,784	8,846,777	9,872,411
14500 - Payroll Expense Tax	51,180	-	-	-
Budget Totals for OLS	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360420	Other Judgments & Settlements	102,864	75,000	75,000	-
Total Revenues for: 00100 - General Fund		**102,864**	**75,000**	**75,000**	**-**
397000	Operating Transfers In Summ	-	738,077	738,077	-
397010	Operating Transfers In	7,796,933	6,771,597	8,108,701	10,716,557
Total Revenues for: 00190 - Office of Labor Standards Fund		**7,796,933**	**7,509,674**	**8,846,777**	**10,716,557**
400000	Use of/Contribution to Fund Balance	-	1,015,110	-	(844,146)
Total Resources for:00190 - Office of Labor Standards Fund		**7,796,933**	**8,524,784**	**8,846,777**	**9,872,411**
Total OLS Resources		**7,899,797**	**8,599,784**	**8,921,777**	**9,872,411**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Outreach & Education	594,371	600,000	600,000	600,000
Community Outreach & Education	1,556,959	1,500,000	1,500,000	1,500,000
Office of Labor Standards	6,650,684	6,424,784	6,746,777	7,772,411
Total	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Full-time Equivalents Total*	43.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Outreach & Education	594,371	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Outreach & Education	1,556,959	1,500,000	1,500,000	1,500,000

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.

Office of Labor Standards

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Labor Standards	6,650,684	6,424,784	6,746,777	7,772,411
Full Time Equivalents Total	43.00	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 our core values:

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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	16,502,461	16,210,929	16,735,808	16,806,177
Other Funding - Operating	3,187,734	2,984,106	2,795,781	2,784,672
Total Operations	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Total Appropriations	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Full-Time Equivalents Total*	73.50	69.00	69.00	67.00

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

Department of Neighborhoods

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services for the Department of Neighborhoods (DON). The department will continue to invest in community centered programs such as P-Patch Community Gardening, Historic Preservation, People's Academy for Community Engagement, Community Safety and Capacity Building, and Commissions. 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 partnering with other City departments in outreach and engagement efforts through the Equity and Engagement Advisor program. The proposed budget also continues investments in Community Grants programs such as the Neighborhood Matching Fund and the Food Equity Fund.

The 2026 Proposed Budget for DON aligns budget with anticipated actuals and improves efficiency by transferring programs between City departments to align bodies of work with subject matter expertise. The proposed budget includes several net-zero transfers within DON to align labor budget with anticipated labor costs and removes several vacant positions. The proposed budget transfers administration of the Major Institutions and Schools Program to the Office of Planning and Community Development (OPCD). Additionally, the proposed budget adds support to DON for community capacity building by transferring a position and budget from OPCD. Finally, the proposed budget transfers funding for the One Seattle Day of Service from the Department of Finance and Administrative Services to DON and the overall administration of the program from the Office of the Mayor to DON.

Incremental Budget Changes

Department of Neighborhoods

	2026 Budget	FTE
Total 2026 Endorsed Budget	**19,531,589**	**69.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	(3,127)	-
Proposed Operating		
Transfer One Seattle Day of Service Budget to the Department of Neighborhoods	250,000	-
Transfer Strategic Advisor Position for Community Capacity Building	194,378	1.00
Reallocate Fleets Budget in the P-Patch Program	-	-
Align Labor Budget with Anticipated Actuals and Remove Vacant Positions	(50,904)	(2.00)
Transfer Major Institutions Program to the Office of Planning and Community Development	(184,246)	(1.00)
Proposed Technical		
Reflect Prior-year Position Eliminations	-	(1.00)
Ongoing Changes from Current Year Legislation	-	1.00
Bargained Annual Wage Adjustment to Base Budget	(138,196)	-
SCERS Retirement Contribution Rate Reduction	(8,645)	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$59,260**	**(2.00)**
Total 2026 Proposed Budget	**$19,590,850**	**67.00**

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

Revenues -

This budget-neutral item makes several technical adjustments to account-level budget to align with anticipated actuals and adjustments to program and project coding to align the department's budget and organizational structure.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(3,127)

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

Proposed Operating

Transfer One Seattle Day of Service Budget to the Department of Neighborhoods

Expenditures	$250,000

This ongoing item transfers budget for the One Seattle Day of Service from the Department of Finance and Administrative Services to the Department of Neighborhoods. The One Seattle Day of Service is an all ages, all abilities, citywide volunteer day of service and engagement that helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving. Beginning in 2026, DON will be the primary department coordinating and implementing this event.

Transfer Strategic Advisor Position for Community Capacity Building

Expenditures	$194,378
Position Allocation	1.00

This ongoing item transfers one Strategic Advisor 1 position and associated labor budget from the Office of Planning and Community Development to the Department of Neighborhoods. This position will work in collaboration with City departments, community-based organizations, regional government, and private sector agencies to research, explore, and pilot community capacity building models in identified equity areas throughout the city.

Reallocate Fleets Budget in the P-Patch Program

Expenditures	-

This ongoing budget-neutral item aligns account-level budget with anticipated costs in the P-Patch Community Gardening program. Beginning in 2026, the Department of Neighborhoods (DON) will decrease fleet usage through the Department of Finance and Administrative Services (FAS) from two vehicles to one vehicle to align with vehicle utilization. As a result of this change, the amount billed to DON by FAS will decrease by approximately $3,300. This item redirects these savings to support other miscellaneous transportation costs, including parking or ride share usage.

Align Labor Budget with Anticipated Actuals and Remove Vacant Positions

Expenditures	$(50,904)
Position Allocation	(2.00)

This ongoing item transfers labor budget between programs to align with anticipated labor costs in each program. This item removes position authority for two vacant positions (1 FTE Planning and Development Specialist II and 1 FTE Strategic Advisor 1) and adjusts the department's budget for healthcare costs to reflect the removal of these positions. The remaining labor budget associated with these positions is transferred to other budget programs to align labor budget in those programs with anticipated labor costs.

Transfer Major Institutions Program to the Office of Planning and Community Development

Expenditures	$(184,246)
Revenues	$(64,000)
Position Allocation	(1.00)

This ongoing item transfers one Planning and Development Specialist Senior position and associated labor budget from the Department of Neighborhoods (DON) to the Office of Planning and Community Development (OPCD) to reflect that beginning in 2026, administration of the Major Institutions and Schools Program, which includes Early Community Outreach for Design Review work, will transfer from DON to OPCD. This transition will create better alignment between the subject matter of the program and the administering department. There is a corresponding change in OPCD's proposed budget that further describes this transfer.

Proposed Technical

Reflect Prior-year Position Eliminations

Position Allocation	(1.00)

This position-only change is necessary to align position counts in the City's budgeting system with actual department positions. The 2025 Adopted Budget eliminated 1.0 FTE, Strategic Advisor, Exempt, effective June 30, 2025. This item is necessary to reflect this position elimination in the 2026 Proposed Budget.

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 2025, including the Year End Supplemental Ordinance.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(138,196)

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

SCERS Retirement Contribution Rate Reduction

Expenditures	$(8,645)

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

April General Fund Revenue Adjustment

Revenues	$(363,859)

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	$121,440

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Department of Neighborhoods

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DON - BO-DN-I3100 - Leadership and Administration				
00100 - General Fund	6,354,404	6,287,876	6,592,932	6,848,755
00155 - Sweetened Beverage Tax Fund	41,498	-	-	-
Total for BSL: BO-DN-I3100	**6,395,902**	**6,287,876**	**6,592,932**	**6,848,755**
DON - BO-DN-I3300 - Community Building				
00100 - General Fund	6,603,347	6,871,240	7,042,456	6,890,471
14500 - Payroll Expense Tax	194,113	-	-	-
Total for BSL: BO-DN-I3300	**6,797,460**	**6,871,240**	**7,042,456**	**6,890,471**
DON - BO-DN-I3400 - Community Grants				
00100 - General Fund	3,544,710	3,051,813	3,100,420	3,066,951
00155 - Sweetened Beverage Tax Fund	2,952,122	2,984,106	2,795,781	2,784,672
Total for BSL: BO-DN-I3400	**6,496,833**	**6,035,919**	**5,896,201**	**5,851,623**
Department Total	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Department Full-Time Equivalents Total*	**73.50**	**69.00**	**69.00**	**67.00**

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

Budget Summary by Fund Department of Neighborhoods

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	16,502,461	16,210,929	16,735,808	16,806,177
00155 - Sweetened Beverage Tax Fund	2,993,621	2,984,106	2,795,781	2,784,672
14500 - Payroll Expense Tax	194,113	-	-	-
Budget Totals for DON	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	52,857	111,500	111,500	111,500
334010	State Grants	20,000	-	-	-
341300	Administrative Fees & Charges	1,688,566	2,084,139	2,084,139	1,841,720
360350	Other Rents & Use Charges	140,193	145,000	145,000	145,000
360900	Miscellaneous Revs-Other Rev	57,893	114,000	114,000	50,000
Total Revenues for: 00100 - General Fund		**1,959,509**	**2,454,639**	**2,454,639**	**2,148,220**
Total DON Resources		**1,959,509**	**2,454,639**	**2,454,639**	**2,148,220**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,968,997	3,155,918	3,334,417	3,297,920
Departmental Indirect Costs	3,426,905	3,131,959	3,258,516	3,550,835
Total	**6,395,902**	**6,287,876**	**6,592,932**	**6,848,755**
Full-time Equivalents Total*	18.00	19.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,968,997	3,155,918	3,334,417	3,297,920

Department of Neighborhoods

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	3,426,905	3,131,959	3,258,516	3,550,835
Full Time Equivalents Total	18.00	19.00	19.00	19.00

DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civic Engagement & Leadership Development	157,652	(1)	(1)	-
Commissions	192,228	226,543	234,104	231,932
Community Capacity	-	-	-	603,347
Community Engagement Coordinators	781,008	737,395	776,301	710,241
Community Liaisons	596,818	714,348	738,069	732,364
Community Safety	944,556	1,165,429	1,165,429	-
Community Safety	-	-	-	1,165,429
Equity and Engagement Advisors	-	-	-	1,273,113
Equity and Engagement Advisors	-	1,412,265	1,478,849	-
Historic Preservation	950,756	987,286	1,036,224	1,041,399
Major Institutions and Schools	214,091	243,134	158,794	-
Participatory Budgeting (Your Voice Your Choice)	-	-	-	-
People's Academy for Community Engagement (PACE)	31,750	162,425	174,775	170,893
P-Patch Community Gardening	932,742	909,405	948,451	961,754
Re-imagination and Recovery	1,068,012	313,012	331,462	-
Strategic Partnerships	927,847	-	-	-
Total	**6,797,460**	**6,871,240**	**7,042,456**	**6,890,471**
Full-time Equivalents Total*	44.50	40.00	40.00	38.00

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

The following information summarizes the programs in Community Building Budget Summary Level:

Civic Engagement & Leadership Development

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civic Engagement & Leadership Development	157,652	(1)	(1)	-
Full Time Equivalents Total	2.00	-	-	-

Commissions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commissions	192,228	226,543	234,104	231,932
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Community Capacity

The purpose of the Community Capacity Building program is to support the work for CID Community Capacity Building, Community Benefits Agreement, and pilot community capacity building models in identified equity areas throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Capacity	-	-	-	603,347
Full Time Equivalents Total	-	-	-	4.00

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Engagement Coordinators	781,008	737,395	776,301	710,241
Full Time Equivalents Total	5.00	5.00	5.00	4.00

Community Liaisons

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Liaisons	596,818	714,348	738,069	732,364
Full Time Equivalents Total	4.00	3.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Safety	944,556	1,165,429	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 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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Equity and Engagement Advisors	-	1,412,265	1,478,849	1,273,113
Full Time Equivalents Total	-	12.00	12.00	11.00

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Historic Preservation	950,756	987,286	1,036,224	1,041,399
Full Time Equivalents Total	7.00	7.00	7.00	8.00

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Institutions and Schools	214,091	243,134	158,794	-
Full Time Equivalents Total	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Participatory Budgeting (Your Voice Your Choice)	-	-	-	-

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
People's Academy for Community Engagement (PACE)	31,750	162,425	174,775	170,893
Full Time Equivalents Total	-	1.00	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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
P-Patch Community Gardening	932,742	909,405	948,451	961,754
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Re-imagination and Recovery	1,068,012	313,012	331,462	-
Full Time Equivalents Total	8.50	3.00	3.00	-

Strategic Partnerships

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Strategic Partnerships	927,847	-	-	-
Full Time Equivalents Total	8.00	-	-	-

DON - BO-DN-I3400 - Community Grants

The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Food Fund	3,367,957	2,984,106	2,795,781	2,784,672
Neighborhood Matching	3,128,876	3,051,813	3,100,420	3,066,951
Total	**6,496,833**	**6,035,919**	**5,896,201**	**5,851,623**
Full-time Equivalents Total*	11.00	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*

The following information summarizes the programs in Community Grants Budget Summary Level:

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Food Fund	3,367,957	2,984,106	2,795,781	2,784,672
Full Time Equivalents Total	3.00	4.00	4.00	4.00

Department of Neighborhoods

Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Matching	3,128,876	3,051,813	3,100,420	3,066,951
Full Time Equivalents Total	8.00	6.00	6.00	6.00

Office of Planning and Community Development

Rico Quirindongo, Director

(206) 386-1010

http://www.seattle.gov/opcd/

Department Overview

The Office of Planning and Community Development (OPCD) was established in December 2015 with a mission of strengthening citywide planning and implementation and ensuring City departments are aligned and coordinated in planning for Seattle's future development. OPCD coordinates City departments to ensure that development decisions and investments advance equitable growth, consistent with Seattle's Comprehensive Plan. The department is guided by its vision of "an inspiring city, in harmony with nature, where everyone thrives." In addition to partnering with other City departments, OPCD works closely with community partners and other agencies to implement that vision. During the last five years, OPCD has accomplished a wide range of projects, including annual amendments and an in-progress major update to the City's Comprehensive Plan; implementation of legislation to help activate downtown such as conversion of office buildings to housing, flexibility for downtown street level uses, and micro-housing regulations; industrial and maritime strategy planning; funding more than 77 community-initiated projects to combat displacement and increase access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

The director of OPCD co-chairs the capital subcabinet 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	15,787,943	8,111,189	8,547,849	8,770,398
Other Funding - Operating	13,959,722	30,600,876	30,757,347	30,747,282
Total Operations	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Total Appropriations	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Full-Time Equivalents Total*	51.50	50.50	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

The City's 2026 Proposed Budget maintains core services for the Office of Planning and Community Development.

The department will continue to invest in programs such as regional and community planning, station area planning, and the Equitable Development Initiative. OPCD's 2026 Proposed Budget increases funding for the community planning and activation work in 2026 for the cross departmental initiative in the North Aurora Corridor called "Northern Lights." The proposed budget also funds the initial planning work for a Housing Reparations Program that will be informed by an upcoming 2026 study in the Office of Civil Rights (see OCR section of the budget book for more information.) OPCD will develop a process for the administration of an Equity Housing Fund focusing on remedying historical injustices for descendants of Black slaves.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made including defunding a vacant long range planning position. Other items that have changed from the 2026 Endorsed Budget include transfers of positions to other departments where the work they do is more closely aligned.

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 proposed budget includes $29.4 million for EDI in 2026. Of that amount, $27.4 million is for grants and program implementation ($22.6 million Payroll Expense Tax and $4.8 million Short-Term Rental Tax). OPCD's budget also includes $2.0 million of Short-Term Rental Tax for EDI staffing.

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.

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 and related staff administer its funding and projects and provide technical assistance to community organizations. This tax was imposed via Ordinance 126108, which was approved by the City Council in July 2020.

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

For the sustainability of the General Fund, the 2026 Proposed Budget defunds one position that is vacant in the Long Range Planning Division. The department will prioritize the workload of the remaining long-range planner in a way that minimizes regional and long-range planning impacts. In 2026, OPCD will take on the Major Institutions and Schools planning work that has been historically done by the Department of Neighborhoods. OPCD will oversee administration of the program, review plans, and collect the associated fees. Transfer of a position and related funding along with budget legislation will effectuate this transfer of responsibility from DON to OPCD.

Incremental Budget Changes

Office of Planning and Community Development

	2026 Budget	FTE
Total 2026 Endorsed Budget	**39,305,196**	**50.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	107,272	-
Proposed Operating		
Northern Lights Planning Events and Activation	250,000	-
Housing Reparations Program	200,000	-
Sound Transit 3 Staffing for Design Commission	167,495	1.00
Transfer Community Capacity Building Position from OPCD to Department of Neighborhoods	(194,375)	(1.00)
Transfer Major Institutions Program from Department of Neighborhoods to OPCD	184,246	1.00
Defund Vacant Long Range Planning Position	(194,375)	-
Transfer Duwamish Valley Advisor Position to the Office of Sustainability	(194,375)	(1.00)
Shift Equitable Development Initiative Staff Salaries to Short-Term Rental Tax	-	-
Proposed Technical		
Technical Baseline Data Cleanup	-	-
True-up Baseline Labor Budget	11,137	-
Bargained Annual Wage Adjustment to Base Budget	(116,594)	-
SCERS Retirement Contribution Rate Reduction	(7,947)	-
Total Incremental Changes	**$212,485**	**-**
Total 2026 Proposed Budget	**$39,517,681**	**50.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $107,272

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

Northern Lights Planning Events and Activation

Expenditures	$250,000

This item adds $215,000 for an external business liaison for community support and activation. This could include piloting a Clean and Safe team, which focuses on cleanliness, safety, and maintenance. The mechanism for spending the Clean and Safe team funding will depend on the capacity and desire of local organizations. Additionally, this item adds $20,000 for a design contest for the City-owned N 130th site. The funding will cover stipends, advertising, printing, and event costs. Lastly, $15,000 is provided for placemaking events such as a community mural painting or a small site's tree planting.

Housing Reparations Program

Expenditures	$200,000

This item adds $200,000 in Payroll Expense Tax to develop a process for the administration of an Equity Housing Fund focusing on remedying historical injustices for descendants of Black slaves. The Office of Civil Rights is funded to conduct a reparations study, the findings of which will inform OPCD's work. This process development will include recommendations on spending categories, award processes, and a timeline for awards. Funds may be used to support consultants and subject matter expertise, and related program costs. The program is related to the Mayor's $80M four-year initiative to allocate OH housing funds to a series of investments that will benefit descendants of Black slaves.

Sound Transit 3 Staffing for Design Commission

Expenditures	$167,495
Revenues	$167,495
Position Allocation	1.00

This item will increase 1.0 FTE Planning and Development Specialist II position for the Seattle Design Commission to support station area reviews in 2026 and 2027. Sound Transit 3 (ST3) 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), as well as infill stations to the existing light rail lines—will create 15 new light rail stations in Seattle, offering tremendous opportunity to transform regional mobility and expand access to housing, jobs, and other destinations for Seattle community members. The City has many critical regulatory and partnering roles to support these projects that, if fully resourced and realized, will facilitate project delivery, maximize public benefit, and minimize harm to existing communities. This position will be budgeted in the General Fund, and reimbursed through SDOT and future agreements with Sound Transit 3.

Transfer Community Capacity Building Position from OPCD to Department of Neighborhoods

Expenditures	$(194,375)
Position Allocation	(1.00)

This item transfers one position to the Department of Neighborhoods (DON) that is focused on community capacity building. There is a corresponding adjustment in DON's proposed budget. This role will be working in collaboration with City departments, community-based organizations, regional government, and private sector agencies to research, explore, and pilot community capacity building models in identified equity areas throughout the city.

Transfer Major Institutions Program from Department of Neighborhoods to OPCD

Expenditures	$184,246
Revenues	$64,000

Position Allocation 1.00

This ongoing item transfers one Planning and Development Specialist Senior position and associated labor budget from the Department of Neighborhoods (DON) to the Office of Planning and Community Development (OPCD). The proposed budget also transfers administration of the Major Institutions and Schools Program (MISP) from DON to OPCD. There is a corresponding change in DON's proposed budget.

This transition is necessary to create better alignment between the subject matter of the program and the department that administers it. MISP fundamentally concerns long range planning for and regulation of growth and development of the built environment which is a primary function of OPCD. The program is a good fit within the Land Use Policy & Strategic Initiatives division of OPCD, because this group contains expertise interpreting and applying development regulations – including the associated public and stakeholder engagement processes. The transfer of the program to OPCD ensures full alignment with other ongoing long-range planning including Comprehensive Plans and Regional Centers Subarea Plans.

Defund Vacant Long Range Planning Position

Expenditures $(194,375)

This item defunds a senior planner position in OPCD's Long Range Planning division. This position is currently vacant, and the department will not fill the position to achieve reductions to the General Fund.

Transfer Duwamish Valley Advisor Position to the Office of Sustainability

Expenditures $(194,375)

Position Allocation (1.00)

This item transfers the Duwamish Valley Program Strategic Advisor to the Office of Sustainability and Environment (OSE). This position has been on long-term loan to OSE to support the Duwamish Valley Program. This change permanently transfers this position to OSE to consolidate staffing for the Duwamish Valley Program and promote alignment and coordination with the Citywide Resilience Hub strategy and Climate Action Plan Update.

Shift Equitable Development Initiative Staff Salaries to Short-Term Rental Tax

Expenditures -

This net-zero item shifts some Equitable Development Initiative (EDI) staff salaries from Payroll Expense Tax (PET) fund to Short-Term Rental Tax (STRT). EDI staff salaries had previously been split between PET and STRT, both funds that support EDI-related work, as a result of various budget changes over the last few years. This budget-neutral change to move all EDI-related salaries to one fund allows for easier administration of timesheets and better tracking of EDI-related labor costs within OPCD's budget.

Proposed Technical

Technical Baseline Data Cleanup

Expenditures -

Revenues -

This budget-neutral item adjusts baseline budget to better match the actual expenditures.

True-up Baseline Labor Budget

Expenditures $11,137

This item aligns an on-loan position's labor budget to actual costs.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(116,594)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(7,947)

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

Office of Planning and Community Development

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OPCD - BO-PC-X2P00 - Planning and Community Development				
00100 - General Fund	7,932,126	8,076,189	8,512,849	8,567,904
12200 - Short-Term Rental Tax Fund	810,880	1,089,914	1,145,040	1,990,178
14500 - Payroll Expense Tax	1,870,106	2,183,905	1,242,753	593,586
Total for BSL: BO-PC-X2P00	**10,613,112**	**11,350,008**	**10,900,642**	**11,151,668**
OPCD - BO-PC-X2P10 - Design Commission				
00100 - General Fund	-	35,000	35,000	202,495
30010 - REET I Capital Fund	690,551	759,627	796,802	798,440
Total for BSL: BO-PC-X2P10	**690,551**	**794,627**	**831,802**	**1,000,935**
OPCD - BO-PC-X2P40 - Equitable Development Initiative				
00100 - General Fund	7,855,818	-	-	-
12200 - Short-Term Rental Tax Fund	2,813,865	6,362,371	5,905,965	4,776,232
14500 - Payroll Expense Tax	7,774,319	20,205,059	21,666,787	22,588,846
Total for BSL: BO-PC-X2P40	**18,444,002**	**26,567,430**	**27,572,752**	**27,365,078**
Department Total	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Department Full-Time Equivalents Total*	**51.50**	**50.50**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	15,787,943	8,111,189	8,547,849	8,770,398
12200 - Short-Term Rental Tax Fund	3,624,745	7,452,285	7,051,005	6,766,410
14500 - Payroll Expense Tax	9,644,426	22,388,965	22,909,540	23,182,432
30010 - REET I Capital Fund	690,551	759,627	796,802	798,440
Budget Totals for OPCD	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	(74,763)	-	-	-
333110	Ind Fed Grants	77,249	-	-	-
334010	State Grants	295,208	-	-	-
360220	Interest Earned On Deliquent A	(179)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	-	-	64,000
397010	Operating Transfers In	-	-	-	167,495
Total Revenues for: 00100 - General Fund		**297,516**	**-**	**-**	**231,495**
345010	Design & Planning Fees	(1,452)	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**(1,452)**	**-**	**-**	**-**
Total OPCD Resources		**296,064**	**-**	**-**	**231,495**

Office of Planning and Community Development

Appropriations by Budget Summary Level and Program

OPCD - BO-PC-X2P00 - Planning and Community Development

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning	9,933,351	10,577,602	10,090,039	10,344,998
Planning Commission Management	679,761	772,406	810,603	806,670
Total	**10,613,112**	**11,350,008**	**10,900,642**	**11,151,668**
Full-time Equivalents Total*	48.50	47.50	47.50	46.50

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning	9,933,351	10,577,602	10,090,039	10,344,998
Full Time Equivalents Total	45.50	44.50	44.50	43.50

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning Commission Management	679,761	772,406	810,603	806,670
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Design Commission	690,551	794,627	831,802	1,000,935
Total	**690,551**	**794,627**	**831,802**	**1,000,935**
Full-time Equivalents Total*	3.00	3.00	3.00	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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Equitable Development Initiative	18,444,002	26,567,430	27,572,752	27,365,078
Total	**18,444,002**	**26,567,430**	**27,572,752**	**27,365,078**

**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*

Community Police Commission

Eci Ameh, Executive Director

(206) 256-5545

http://www.seattle.gov/policecommission/

Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input regarding police practices and public safety. The CPC was made a permanent part of the system of civilian oversight of police through the 2017 Police Accountability Ordinance (Ordinance 125315). Board 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. Each commissioner serves a three-year term.

The CPC is an independent body that engages in research, relationship building, advocacy, collaboration, dialogue, counsel and recommendations on public safety, police policies and practices. Centering the needs and priorities of communities most impacted by law enforcement and the criminal legal system is a critical component of achieving and maintaining effective and equitable policing. Engaging and uplifting the perspectives of impacted communities in public safety policy is fundamental to the CPC's mission and necessary to rebuild community trust in City governance and policing.

The CPC leverages the ideas, talent, experience and expertise of impacted communities in Seattle to work to ensure that police services:

- fully comply with the Washington Constitution and the Constitution of the United States;
- ensure public and officer safety; and
- promote public trust and confidence in the Seattle Police Department and its officers.

The CPC 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, and on public safety, more broadly;
- leading community engagement and co-creation on behalf of Seattle's police accountability system to obtain the perspectives of the community, with an emphasis on prioritizing the perspectives of those most adversely affected by policing and the criminal legal system, on police-community relations, the police accountability system, police services, policies and practices, and public safety, and providing that input to other City departments, including the Executive, and the City Council;
- maintaining connections with representatives of communities and community groups that have faced and continue to face systematic exclusion and oppression; and
- advocating for City and State laws, policies, or reforms informed by community input that fosters public trust and confidence in public safety, policing, and the criminal legal system.

Community Police Commission

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,878,333	2,132,187	2,234,620	2,498,514
Total Operations	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Total Appropriations	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
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 2026 Proposed Budget maintains core services for the Community Police Commission (CPC). 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 CPC budget increases 17% over the 2025 Adopted Budget. Funding is restored related to a 2025 Adopted Budget reduction which imposed a 10% vacancy rate assumption. Also, budget appropriation is increased to fund commissioner stipend costs that were increased in 2023 by Council. The budget is also adjusted for minor Citywide technical changes which are described below.

Incremental Budget Changes

Community Police Commission

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,234,620**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	54,897	-
Proposed Operating		
Restore 10% Vacancy Reduction	146,426	-
Increase in Commissioner Stipends	87,000	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(1,416)	-
Bargained Annual Wage Adjustment to Base Budget	(23,012)	-
Total Incremental Changes	**$263,895**	**-**
Total 2026 Proposed Budget	**$2,498,514**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $54,897

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

Proposed Operating

Restore 10% Vacancy Reduction

Expenditures $146,426

This item restores a 10% salary reduction from the 2025 Adopted Budget to meet the General Fund revenue shortfall. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. Fully funding and filling this position is consistent with the mandates of the Accountability Ordinance.

Increase in Commissioner Stipends

Expenditures $87,000

This item adds funding for the increase in Commissioner stipends (from $550 to $700 per month for Commissioner, and from $550 to $1200 per month for Co-Chairs). The stipend increase was part of the Police Accountability Ordinance revisions the Council passed in 2023. The ordinance did not include additional budget, requiring CPC to absorb these costs within its existing resources. This increase will provide funding for the forecasted annual amount for Commissioner stipends of $144,000 in the CPC budget.

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,416)

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

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(23,012)

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

Community Police Commission

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CPC - BO-CP-X1P00 - Office of the Community Police Commission				
00100 - General Fund	1,878,333	2,132,187	2,234,620	2,498,514
Total for BSL: BO-CP-X1P00	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Department Total	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
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 Community Police Commission

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,878,333	2,132,187	2,234,620	2,498,514
Budget Totals for CPC	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Community Police	1,878,333	2,132,187	2,234,620	2,498,514
Total	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
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*

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 9-1-1 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 9-1-1 call center and is the largest in the Pacific Northwest, both by staff size and volume of calls received, averaging almost 900,000 per year. The department employs 189 employees and is open 24 hours a day, 365 days a year.

The CARE department enhances public safety through CARE Response Teams that 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 dispatched to a small subset of a person down and welfare check call types. CARE Response Teams are also requested by police officers and sometimes deal with "on view" incidents. In 2024, Seattle 9-1-1 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 9-1-1 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	27,525,414	32,815,649	36,490,801	45,433,380
Total Operations	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Total Appropriations	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Full-Time Equivalents Total*	163.00	190.00	190.00	239.00

** 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 2026 Proposed Budget invests in CARE with an expansion of the Community Crisis Response (CCR) Team, and increased staffing in the 9-1-1 call center, increasing the department's public safety response abilities. In total, the proposed budget invests a net of almost $9 million in growing the department, a 24 percent growth above the 2026 Endorsed Budget to bolster CARE's staffing and operations.

In 2025, the CCR teams began dispatching across the city from district locations, and with the proposed budget

those efforts will double citywide as an additional 24 CCRs will be added to the existing 24 current CCR positions. Six CCR supervisors are also added to support and manage responses, as well as making permanent a training manager position. One-time funding will provide vehicles and space needs to help with the department's growth.

CARE, the primary 9-1-1 call center in Seattle, operates 24/7, 365 days a year, and handled over 890,000 calls in 2024. Due to high turnover rates, the call center has sometimes relied heavily on overtime to adequately staff its operations. The proposed budget includes the addition of 12 call takers to provide more regular staff coverage and reduce the need for overtime. Moreover, there will be three training positions created to assist in hiring new dispatchers. Additionally, three temporary administrative positions in finance, human resources, and payroll will be made permanent.

The proposed budget includes revenues from the City’s planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

Specifically in CARE, the proposed Public Safety Sales Tax provides $15 million of base department funding, as well as $9.5 million and 49 FTE to double the number of CCR teams, provide additional 9-1-1 call takers and fund needed department administrative support.

Incremental Budget Changes

Community Assisted Response and Engagement

	2026 Budget	FTE
Total 2026 Endorsed Budget	**36,490,801**	**190.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(270,795)	-
Proposed Operating		
Expansion of the Community Crisis Responder Team	6,900,001	31.00
Additional 9-1-1 Call Center Staffing and Department Administrative Support	2,632,192	18.00
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(299,366)	-
SCERS Retirement Contribution Rate Reduction	(19,453)	-
Total Incremental Changes	**$8,942,579**	**49.00**
Total 2026 Proposed Budget	**$45,433,380**	**239.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(270,795)

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

Proposed Operating

Expansion of the Community Crisis Responder Team

Expenditures $6,900,001

Position Allocation 31.00

A $6.9 million expansion of the CARE Community Crisis Responder (CCR) Team in the 2026 budget will double the number of response teams dispatched. Currently 24 CCR positions respond to calls throughout the city, and this item will add 24 positions (12 Community Crisis Responder I, and 12 Community Crisis Responder II) for a total of 48 CCRs, as well as an additional 6 Community Crisis Responder Supervisors to support and manage response calls; overall doubling CCR coverage across the city. A training manager position (Strategic Advisor 2) is also made permanent, providing needed ongoing training and other support to the department.

Of the $6.9 million, $1.97 million is one-time funding to support the significant expansion in CARE. One-time funding

pays for additional vehicles, and space improvements and/or changes for the district dispatching locations, as well as for the department's headquarters.

The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Additional 9-1-1 Call Center Staffing and Department Administrative Support

Expenditures	$2,632,192
Position Allocation	18.00

This item adds $2.63 million of ongoing funding for call center support and department administrative needs. To increase staffing in the 9-1-1 call center, this proposal includes 12 call takers (six - 9-1-1 Emergency Communication Dispatcher 1s, and six - 9-1-1 Emergency Communication Dispatcher 2s), which will increase the total number of call taker positions to 129. Significant turnover in the call center results in the use of overtime to cover shifts and to keep call answering times low, and the 12 additional positions will provide more regular staffing coverage. To further create call center capacity, the proposed budget includes 3 trainers (9-1-1 Emergency Communication Analysts) are added to support the training needed for new hires.

To address CARE's administrative needs as the department has grown, the proposed budget turns some temporary positions into permanent positions in the 2026 budget. This includes the following three positions: 1 Strategic Advisor supporting finance, 1 Personnel Specialist, Senior supporting human resources, and 1 Payroll Supervisor supporting payroll. These permanent positions will ensure administrative capacity and certainty as the department continues to grow operationally.

The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(299,366)

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

SCERS Retirement Contribution Rate Reduction

Expenditures	$(19,453)

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

Community Assisted Response and Engagement

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CS - BO-CS-10000 - 911 Call Response				
00100 - General Fund	25,360,829	28,456,809	29,991,433	32,105,411
Total for BSL: BO-CS-10000	**25,360,829**	**28,456,809**	**29,991,433**	**32,105,411**
CS - BO-CS-40000 - Community Assisted Response and Engagement				
00100 - General Fund	2,164,585	4,358,840	6,499,368	13,327,968
Total for BSL: BO-CS-40000	**2,164,585**	**4,358,840**	**6,499,368**	**13,327,968**
Department Total	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Department Full-Time Equivalents Total*	**163.00**	**190.00**	**190.00**	**239.00**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	27,525,414	32,815,649	36,490,801	45,433,380
Budget Totals for CS	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications Center	25,360,829	28,456,809	29,991,433	32,105,411
Total	**25,360,829**	**28,456,809**	**29,991,433**	**32,105,411**
Full-time Equivalents Total*	153.00	158.00	158.00	176.00

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Dual Dispatch	2,164,585	4,358,840	6,499,368	13,327,968
Total	**2,164,585**	**4,358,840**	**6,499,368**	**13,327,968**
Full-time Equivalents Total*	10.00	32.00	32.00	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*

Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

https://www.seattle.gov/emergency-management

Department Overview

The Office of Emergency Management (OEM) is responsible for the citywide emergency management program. OEM was established as an independent department in 2021. 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	4,314,717	3,072,157	3,226,823	4,236,121
Total Operations	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Total Appropriations	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Full-Time Equivalents Total*	15.00	14.00	14.00	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*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of Emergency Management (OEM) and invests in programs supporting OEM's mission of providing emergency management services to the city. The department's budget is increased 38% over the 2025 Adopted Budget to sustain and increase capacity of the office to lead citywide emergency response. As part of preparing the City for all types of emergencies, the 2026 Proposed

Office of Emergency Management

Budget includes an increase of $665,740 and 2.0 FTE to address capacity concerns identified in an independent organizational assessment of OEM. This assessment evaluated 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.

Based on the assessment and mayoral priorities around public safety and community engagement, the budget will fund a communications manager position to coordinate citywide information during emergencies and an additional community engagement and outreach role to help residents and businesses prepare and plan for major disasters. It will also make the largest investment in City history in promoting the AlertSeattle program to ensure community members can get lifesaving information during an emergency and expand community preparedness programming. As the City faces the potential of complex, severe, or frequent emergencies, and new challenges such as public health coordination, supply chain disruptions, and cybersecurity threats alongside traditional natural disaster planning, it is critical to ensure the department is funded and structured sufficiently to address the need.

Incremental Budget Changes

Office of Emergency Management

	2026 Budget	FTE
Total 2026 Endorsed Budget	**3,226,823**	**14.00**
Baseline		
Net-Zero Budget Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	(5,928)	-
Proposed Operating		
Fund Community Outreach and Emergency Preparedness Initiatives	665,740	2.00
Sustain Funding for Emergency Management Positions	380,000	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(1,680)	-
Bargained Annual Wage Adjustment to Base Budget	(28,834)	-
Total Incremental Changes	**$1,009,298**	**2.00**
Total 2026 Proposed Budget	**$4,236,121**	**16.00**

Description of Incremental Budget Changes

Baseline

Net-Zero Budget Adjustment

Expenditures -

This net-zero change makes adjustments to correct budget program, project, and account details for items in the 2026 Proposed Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $(5,928)

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

Proposed Operating

Fund Community Outreach and Emergency Preparedness Initiatives

Expenditures $665,740

Position Allocation 2.00

This item increases appropriation authority by $665,740 and adds ongoing position authority for 2.0 FTE to address capacity concerns identified in an independent organizational assessment of OEM, which was funded in the 2025 Adopted Budget. This item adds 1.0 FTE Communications Manager and 1.0 FTE Community Outreach and Training specialist to manage a communication and community outreach strategy to ensure community members can receive lifesaving information during an emergency and expand community preparedness programming. In addition, this item invests $200,000 in community engagement programming and outreach, as well as a further $100,000 for an Alert Seattle promotion.

Sustain Funding for Emergency Management Positions

Expenditures $380,000

This item increases appropriation authority by $380,000 to fund two existing Strategic Advisor 2 positions performing emergency management activities. Funding has previously been provided to the City of Seattle via the FEMA Emergency Management Performance Grant for these positions and appropriated in supplemental legislation. However, the grant funding is not expected to be available in 2026 and therefore this item is included in the 2026 Proposed Budget. These positions are core critical positions necessary for the sustainment of the City of Seattle Emergency Management Programs and Citywide emergency preparedness, planning and conducting regular trainings for staff, participating in regional partner emergency trainings and exercises, coordinating required emergency management plans, conducting extensive hazards analysis, and assisting other City departments in developing and maintaining Continuity of Operations Plans (COOP). They also serve as members of the small team of OEM Staff Duty Officers, serving on a rotating basis throughout the year, on-call 24/7 to be the first point of contact for emergency incident support and disaster response coordination.

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,680)

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

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(28,834)

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

Office of Emergency Management

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OEM - BO-EP-10000 - Office of Emergency Management				
00100 - General Fund	4,314,717	3,072,157	3,226,823	4,236,121
Total for BSL: BO-EP-10000	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Department Total	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Department Full-Time Equivalents Total*	**15.00**	**14.00**	**14.00**	**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*

Budget Summary by Fund Office of Emergency Management

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	4,314,717	3,072,157	3,226,823	4,236,121
Budget Totals for OEM	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	432,311	-	-	-
333110	Ind Fed Grants	829,760	-	-	-
334010	State Grants	60,538	-	-	-
341900	General Government-Other Rev	1,531,103	2,097,243	2,199,409	2,199,409
360900	Miscellaneous Revs-Other Rev	79,919	-	-	-
Total Revenues for: 00100 - General Fund		**2,933,631**	**2,097,243**	**2,199,409**	**2,199,409**
Total OEM Resources		**2,933,631**	**2,097,243**	**2,199,409**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Emergency Management	4,314,717	3,072,157	3,226,823	4,236,121
Total	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Full-time Equivalents Total*	15.00	14.00	14.00	16.00

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

Seattle 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 1.7 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 1,288. Total fire dollar loss averaged $20 million per year.

SFD provides emergency medical responses, which account for approximately 73% 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. Mobile Integrated Health expanded in 2025, adding one more unit, Post Overdose Team, to conduct patient follow-up and recovery system navigation.

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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	330,732,599	327,623,647	340,746,272	347,198,156
Other Funding - Operating	63,661	-	-	1,475,275
Total Operations	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Total Appropriations	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Full-Time Equivalents Total*	1,204.35	1,205.85	1,206.85	1,213.85

** 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 2026 Proposed Budget includes funding to increase firefighter staffing, expanding post-overdose treatment, and needed administrative support for emerging priorities.

To advance previous investments made in firefighter hiring, the proposed budget adds $2.1 million for an additional 20 firefighter recruits, bringing the total number of funded recruits to 100 in 2026. This will bolster SFD's efforts to fill vacancies to better rely on regular staffing hours and less on overtime hours. An expansion of the Post Overdose Response team, Health 99, is also funded, bringing the overdose treatment response to seven days a week from 9am to 9pm. Administrative staffing is also added, supporting human resources, data analysis, information technology planning, and fire prevention enforcement.

In anticipation of the coming 2026 FIFA World Cup games, about $1.5 million is added for one-time costs for equipment, supplies and training. SFD is also taking a $1 million reduction that does not impact ongoing operations, reducing its internal overtime budget, as well as salary savings from reduced firefighter staffing levels.

The proposed budget includes revenues from the City's planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

In SFD, the Public Safety Sales Tax provides $3.2 million and 3 FTE, to both increase the number of firefighter recruits by 20, and fund an additional Health 99 response team for post-overdose treatment.

Incremental Budget Changes

Seattle Fire Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**340,746,273**	**1205.85**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,140,199	-
Proposed Operating		
Post-Overdose Treatment with Additional Health 99 Funding	1,153,000	3.00
Additional 20 Firefighter Recruits to Increase Staffing	2,059,325	-
Joint Enforcement Team (JET) Enhancement	26,000	-
Data Analysis Support for SFD Operations	210,357	1.00
Human Resources Support	117,000	1.00
Staffing to Support Information Technology Initiatives and Resources	216,648	1.00
Fire Prevention Division Staffing Support	140,000	1.00
Support for the 2026 FIFA World Cup Games	1,475,275	-
Overtime Savings in Internal Operations	(500,000)	-
Salary Savings from Projected Operational Staffing Levels	(500,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(197,467)	-
SCERS Retirement Contribution Rate Reduction	(11,340)	-
Appropriations for Local 2898 Collective Bargaining Agreement	2,746,512	-
Adding Position from the 2025-2026 Adopted and Endorsed Budget	-	1.00
Grant Revenue Forecast Adjustments	(148,351)	-
Total Incremental Changes	**$7,927,158**	**8.00**
Total 2026 Proposed Budget	**$348,673,431**	**1213.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,140,199

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

Proposed Operating

Post-Overdose Treatment with Additional Health 99 Funding

Expenditures	$1,153,000
Position Allocation	3.00

This item includes $1.15 million, about a 25% increase, in ongoing funding to increase the Health 99 program, providing post-overdose treatment in the city. This adds a mobile integrated health coordinator (Strategic Advisor 2) position, two firefighter positions, funding for a contract nurse, and two response vehicles. Two case manager positions are also added in the Human Services Department for response and follow-up services. The expansion in the proposed budget will ensure response coverage seven days a week from 9am to 9pm.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Additional 20 Firefighter Recruits to Increase Staffing

Expenditures	$2,059,325

This item adds over $2 million in one-time funding for hiring and training 20 additional recruits in 2026, bringing the total funded recruits to 100. SFD continues to experience a high vacancy rate, requiring the department to rely on overtime to meet needed staffing levels. The additional firefighter recruits will bolster SFD's ability to keep up with attrition and reduce the overall vacancy count. SFD's base budget includes funding for 60 recruits annually, the 2026 Endorsed Budget included funding for 20 more, and this funding will bring the total to 100 recruits for 2026.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Joint Enforcement Team (JET) Enhancement

Expenditures	$26,000

This item increases SFD's budget by $26,000 for their participation in the City's Joint Enforcement Team (JET) program. The JET conducts inspections of nightclubs, bars, restaurants and other businesses at peak times to help them maintain a safe environment for patrons and the community as well as offering Nightlife Safety Training to nightlife business owners. This proposal recognizes the total appropriation needed for SFD’s overtime spending.

Data Analysis Support for SFD Operations

Expenditures	$210,357
Position Allocation	1.00

This item includes $210,000 and a data analyst (Strategic Advisor 2) position to provide dedicated data analysis to department leadership. SFD continues to increase its technology portfolio, providing opportunities to use information and data to better support the department's operations through data-driven approaches. SFD currently absorbs data work within other positions, and this will also increase capacity in those positions.

Human Resources Support

Expenditures	$117,000
Position Allocation	1.00

This item adds $117,000 and an Administrative Specialist 2 to increase support within SFD's human resources (HR) division. This position will help provide capacity as SFD moves to an annual firefighter testing process, increasing the workload for SFD HR staff, as the department seeks to increase its firefighter staffing levels.

Staffing to Support Information Technology Initiatives and Resources

Expenditures	$216,648

Position Allocation	1.00

This item provides $217,000 and a Sr. Management Systems Analyst position to manage the evaluation, strategic planning, and administration of the department's technology portfolio. As information technology projects, initiatives and tools continue to increase their importance in the department's operational needs, this position provides capacity to properly manage the IT portfolio in SFD. In addition to developing, managing, and implementing SFD's technology strategic planning initiatives, the position will also coordinate with City and regional partners, as well as support new timekeeping and payroll systems critical to SFD's staffing.

Fire Prevention Division Staffing Support

Expenditures	$140,000
Position Allocation	1.00

This item includes $140,000 for an Administrative Specialist 3 position to provide capacity and support in the Fire Prevention Division, specifically around new enforcement work related to nuisance alarm reductions and abatement of dangerous buildings. This position will allow a heightened level of enforcement to continue, directed at addressing dangerous buildings to protect communities and firefighters, and at reducing the impact on response times for the more than 10,000 nuisance alarms that SFD receives each year.

Support for the 2026 FIFA World Cup Games

Expenditures	$1,475,275

This item includes $1.475 million in one-time funding to support SFD"s operational needs related to preparing for and providing emergency services for the 2026 FIFA World Cup games. The funding is for equipment and supply costs, as well as planning exercises and training costs. The equipment and supplies are for sundry items used for onsite medical and other emergency services at World Cup-related events. The exercises and training consist of critical public safety topics, such as hazardous materials, communications, and full-scale readiness. Additional budget will be requested when reimbursement agreements are finalized.

Overtime Savings in Internal Operations

Expenditures	$(500,000)

This item reduces SFD's budget by $500,000 by finding reductions in various lines of business in the department, not related to operational emergency response to the city. This equates to a 9% reduction in internal operations, for items like training, leadership, and employee development. This reduction does not impact operations.

Salary Savings from Projected Operational Staffing Levels

Expenditures	$(500,000)

This item decreases funding by $500,000 to reflect lower projected spending in salary accounts related to staffing levels. The City is prioritizing funding to bring SFD firefighter levels up, as reflected in the Additional 20 Fire Fighter Recruits to Increase Staffing item, however there will continue to be savings as the vacancy rate remains high as recruits are trained and brought into the department to respond to emergencies.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(197,467)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for

personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(11,340)

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

Appropriations for Local 2898 Collective Bargaining Agreement

Expenditures	$2,746,512

In 2025, the City reached a collective bargain agreement with Local 2898 representing Seattle Fire Department Battalion and Deputy Fire Chiefs. The ongoing costs for 2022 through 2025 annual wage increase adjustments and the increased 2026 needs are included in this change request. The bargaining agreement runs from 2022 through the end of 2026.

Adding Position from the 2025-2026 Adopted and Endorsed Budget

Position Allocation	1.00

This item adds a Fire Lieutenant Administrative position included in the 2025-2026 Adopted and Endorsed Budget. Due to the City's budget process, position changes made in the endorsed budget year need to be reestablished again in the following proposed budget.

Grant Revenue Forecast Adjustments

Expenditures	$(148,351)
Revenues	$187,541

This item updates the department's grant revenue projections and related budget appropriation, making adjustments based on new information and forecasts from the endorsed budget.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SFD - BO-FD-F1000 - Leadership and Administration				
00100 - General Fund	87,443,527	51,878,596	54,269,025	57,177,087
15140 - SFD - General Donations	2	-	-	-
15160 - SFD - CPR Training Medic II	63,659	-	-	-
Total for BSL: BO-FD-F1000	**87,507,188**	**51,878,596**	**54,269,025**	**57,177,087**
SFD - BO-FD-F3000 - Operations				
00100 - General Fund	230,666,540	261,025,029	271,121,400	274,353,554
14500 - Payroll Expense Tax	-	-	-	1,475,275
Total for BSL: BO-FD-F3000	**230,666,540**	**261,025,029**	**271,121,400**	**275,828,829**
SFD - BO-FD-F5000 - Fire Prevention				
00100 - General Fund	12,622,532	14,720,022	15,355,847	15,667,514
Total for BSL: BO-FD-F5000	**12,622,532**	**14,720,022**	**15,355,847**	**15,667,514**
Department Total	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Department Full-Time Equivalents Total*	**1,204.35**	**1,205.85**	**1,206.85**	**1,213.85**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	330,732,599	327,623,647	340,746,272	347,198,156
14500 - Payroll Expense Tax	-	-	-	1,475,275
15140 - SFD - General Donations	2	-	-	-
15160 - SFD - CPR Training Medic II	63,659	-	-	-
Budget Totals for SFD	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	66,872,577	63,787,959	78,153,251	75,221,491
311020	Sale Of Tax Title Property	13	-	-	-
322030	Nonbus Lic&Perm-Use	1,116,679	1,194,800	1,194,800	1,154,940
322250	Nonbus Lic&Perm-Hazmat Storage	2,461,925	2,755,000	2,755,000	2,755,000
330020	Intergov-Revenues	4,638	-	-	-
330050	Intergov-King Co E-911	717,517	1,003,985	1,003,985	1,076,677
331110	Direct Fed Grants	3,243,940	-	-	-
333000	Indirect Federal Grants	-	792,679	792,679	-
333110	Ind Fed Grants	1,064,293	-	-	644,328
334010	State Grants	766	-	-	-
341190	Personnel Service Fees	2,915,495	2,554,337	2,554,337	2,476,085
341360	Fees	140	-	-	-
341900	General Government-Other Rev	2,065,349	1,170,649	1,170,649	1,170,649
342020	Fire Protection Fees	299,483	500,000	500,000	500,000
342030	Fire Marshall Inspection Fees	222,240	166,800	166,800	360,000
342110	Other Protective Inspect Fees	1,839,820	2,965,406	2,979,559	2,461,090
342120	Emergency Service Fees	-	313,905	313,905	313,905
342900	Public Safety-Other Rev	865,625	442,000	442,000	820,000
345030	Plan Checking Fees	1,284,011	1,899,972	1,899,972	1,747,678
360220	Interest Earned On Deliquent A	10,752	-	-	-
360380	Sale Of Junk Or Salvage	477	-	-	-
360390	Proceeds From Sale Of Assets	5,415	-	-	-
360900	Miscellaneous Revs-Other Rev	3,185	-	-	-
Total Revenues for: 00100 - General Fund		**84,994,340**	**79,547,492**	**93,926,937**	**90,701,842**
337080	Other Private Contrib & Dons	29,619	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		**29,619**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	288,592	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		**288,592**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	35,000	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		**35,000**	**-**	**-**	**-**

Total SFD Resources	**85,347,551**	**79,547,492**	**93,926,937**	**90,701,842**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	35,007,716	33,875,969	35,589,254	36,729,453
Departmental Indirect Costs	52,499,407	18,002,627	18,679,771	20,447,634
Pooled Benefits	64	-	-	-
Total	**87,507,188**	**51,878,596**	**54,269,025**	**57,177,087**
Full-time Equivalents Total*	64.50	65.50	65.50	68.50

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	35,007,716	33,875,969	35,589,254	36,729,453

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	52,499,407	18,002,627	18,679,771	20,447,634
Full Time Equivalents Total	64.50	65.50	65.50	68.50

Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	64	-	-	-

SFD - BO-FD-F3000 - Operations

The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 2	33,845,042	39,360,936	41,313,164	41,796,585
Battalion 3 Medic One	18,496,518	20,225,782	21,097,440	21,141,937
Battalion 4	35,831,662	41,247,355	43,249,605	43,518,185
Battalion 5	33,484,423	38,290,975	40,142,174	40,470,832
Battalion 6	30,366,049	34,775,390	36,455,371	36,753,188
Battalion 7	26,703,672	31,066,504	32,574,912	32,879,253
Communications	7,184,611	7,848,916	8,195,083	8,256,050
Office of the Operations Chief	9,918,901	14,213,196	11,753,263	12,206,263
Operations Activities	32,943,146	31,554,801	33,796,036	36,011,517
Safety and Risk Management	1,892,516	2,441,174	2,544,352	2,795,019
Total	**230,666,540**	**261,025,029**	**271,121,400**	**275,828,829**
Full-time Equivalents Total*	1,073.05	1,073.55	1,074.55	1,077.55

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 2	33,845,042	39,360,936	41,313,164	41,796,585
Full Time Equivalents Total	205.45	205.45	205.45	205.45

Battalion 3 Medic One

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 3 Medic One	18,496,518	20,225,782	21,097,440	21,141,937
Full Time Equivalents Total	91.00	91.00	91.00	91.00

Battalion 4

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 4	35,831,662	41,247,355	43,249,605	43,518,185
Full Time Equivalents Total	199.45	199.45	199.45	199.45

Battalion 5

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 5	33,484,423	38,290,975	40,142,174	40,470,832
Full Time Equivalents Total	185.45	185.45	185.45	185.45

Battalion 6

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 6	30,366,049	34,775,390	36,455,371	36,753,188
Full Time Equivalents Total	169.45	169.45	169.45	169.45

Battalion 7

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 7	26,703,672	31,066,504	32,574,912	32,879,253
Full Time Equivalents Total	164.45	164.45	164.45	164.45

Communications

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications	7,184,611	7,848,916	8,195,083	8,256,050
Full Time Equivalents Total	36.80	36.80	36.80	36.80

Office of the Operations Chief

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Operations Chief	9,918,901	14,213,196	11,753,263	12,206,263

Full Time Equivalents Total	11.00	11.00	11.00	11.00

Operations Activities

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Operations Activities	32,943,146	31,554,801	33,796,036	36,011,517
Full Time Equivalents Total	2.00	2.50	3.50	6.50

Safety and Risk Management

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safety and Risk Management	1,892,516	2,441,174	2,544,352	2,795,019
Full Time Equivalents Total	8.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Code Compliance	870,989	1,459,687	1,505,089	1,670,291
Fire Investigations	1,785,048	1,990,485	2,083,341	2,081,746
Office of the Fire Marshall	1,891,432	1,991,203	2,067,433	2,224,786
Regulating Construction	4,347,312	5,103,943	5,335,032	5,329,346
Special Events	1,002,033	1,213,932	1,267,403	1,266,875
Special Hazards	2,725,718	2,960,771	3,097,550	3,094,471
Total	**12,622,532**	**14,720,022**	**15,355,847**	**15,667,514**
Full-time Equivalents Total*	66.80	66.80	66.80	67.80

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Code Compliance	870,989	1,459,687	1,505,089	1,670,291

Full Time Equivalents Total	5.00	5.00	5.00	6.00

Fire Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fire Investigations	1,785,048	1,990,485	2,083,341	2,081,746
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of the Fire Marshall

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Fire Marshall	1,891,432	1,991,203	2,067,433	2,224,786
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Regulating Construction

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Regulating Construction	4,347,312	5,103,943	5,335,032	5,329,346
Full Time Equivalents Total	25.00	25.00	25.00	25.00

Special Events

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Events	1,002,033	1,213,932	1,267,403	1,266,875
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Special Hazards

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Hazards	2,725,718	2,960,771	3,097,550	3,094,471
Full Time Equivalents Total	15.80	15.80	15.80	15.80

Firefighters' Pension

Alaina Gill, Executive Secretary

(206) 625-4355

http://www.seattle.gov/firepension/

Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible firefighters, active and retired, and their beneficiaries. FPEN is a closed plan that only covers firefighters who were hired before October 1, 1977. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

Management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan 1 (LEOFF 1). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF 1, but they 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 as well as 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 96% 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 FPEN’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 Fireman's 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.

Firefighters' Pension

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	24,931,613	26,470,724	27,481,658	27,487,393
Total Operations	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Total Appropriations	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
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 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 by a factor equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department, 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 level 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 2026 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2026 Proposed Budget is an increase of $5,735 above the 2026 Endorsed Budget as a result of internal cost adjustments and $1.0 million (3.8%) above the 2025 Adopted Budget. The 2026 Proposed Budget includes the required transfer to the Actuarial Account to achieve the City's goal to fully fund all future pension liability by the end of 2028.

Incremental Budget Changes

Firefighters' Pension

	2026 Budget	FTE
Total 2026 Endorsed Budget	**27,481,658**	**4.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	5,735	-
Proposed Technical		
Fund Balancing Adjustment	-	-
Total Incremental Changes	**$5,735**	**-**
Total 2026 Proposed Budget	**$27,487,393**	**4.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $5,735

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

Proposed Technical

Fund Balancing Adjustment

Revenues $(2,590,910)

This is a technical item to record a fund balancing entry for the Fireman's Pension Fund and the Fireman's Pension Actuarial Fund.

Firefighters' Pension

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FPEN - BO-FP-R2F01 – Firefighters' Pension				
61040 - Fireman's Pension Fund	24,931,613	26,470,724	27,481,658	27,487,393
Total for BSL: BO-FP-R2F01	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Department Total	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
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 Firefighters' Pension

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
61040 - Fireman's Pension Fund	24,931,613	26,470,724	27,481,658	27,487,393
Budget Totals for FPEN	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
335130	Fire Insur Premium Tax	1,452,909	1,471,907	1,550,998	1,550,998
360430	Employr Pnsn Contributions	20,132,556	25,168,305	25,499,305	25,499,305
360900	Miscellaneous Revs-Other Rev	(37,471)	420,000	410,000	410,000
Total Revenues for: 61040 - Fireman's Pension Fund		**21,547,994**	**27,060,212**	**27,460,303**	**27,460,303**
400000	Use of/Contribution to Fund Balance	-	(589,488)	21,355	27,090
Total Resources for:61040 - Fireman's Pension Fund		**21,547,994**	**26,470,724**	**27,481,658**	**27,487,393**
397010	Operating Transfers In	1,116,000	2,537,000	2,618,000	2,618,000
Total Revenues for: 61050 - Fireman's Pension Actuarial		**1,116,000**	**2,537,000**	**2,618,000**	**2,618,000**
400000	Use of/Contribution to Fund Balance	-	(2,537,000)	(2,618,000)	(2,618,000)
Total Resources for:61050 - Fireman's Pension Actuarial		**1,116,000**	**-**	**-**	**-**
Total FPEN Resources		**22,663,994**	**26,470,724**	**27,481,658**	**27,487,393**

Firefighters' Pension

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	10,000	19,000	19,000	19,000
Leadership and Administration	1,519,521	994,724	1,024,658	1,030,393
Long-Term Care	2,662,469	-	-	-
Medical Benefits	10,071,327	15,600,000	16,500,000	16,500,000
Pensions	10,668,296	9,857,000	9,938,000	9,938,000
Total	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	10,000	19,000	19,000	19,000

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	1,519,521	994,724	1,024,658	1,030,393
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Long-Term Care

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Long-Term Care	2,662,469	-	-	-

Medical Benefits

Firefighters' Pension

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Medical Benefits	10,071,327	15,600,000	16,500,000	16,500,000

Pensions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pensions	10,668,296	9,857,000	9,938,000	9,938,000

Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

http://www.seattle.gov/oig

Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 as part of the City of Seattle's police accountability system through (Ordinance 125315). OIG's purpose is to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) in order to promote fairness, legitimacy, 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 improve quality of life through the delivery of constitutional, professional, and effective police services that retain the trust, respect, and support of the community;
- Assuming oversight previously conducted by the federal monitor 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 former Consent Decree, United States of America v. City of Seattle (USDC No. 2:12-cv-01282-JLR);
- Fulfilling obligations to monitor and review SPD acquisition and use of surveillance technology (pursuant to Seattle Municipal Code Chapter 14.18.060) as it evolves and expands;
- 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 four operational functions: audits, investigations, compliance and policy, and strategic leadership to include operations and administration, guided by an overarching goal to work toward a sustainable, accountable law enforcement system.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	4,491,675	5,216,694	5,461,489	5,379,157
Total Operations	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Total Appropriations	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Full-Time Equivalents Total*	22.50	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 2026 Proposed Budget maintains core services for the Office of Inspector General (OIG). 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, legitimacy, and integrity in the delivery of law enforcement services and in the investigation of police misconduct. The 2026 Proposed Budget is increased by 3% over 2025 for minor Citywide technical changes which are described below.

Incremental Budget Changes

Office of Inspector General for Public Safety

	2026 Budget	FTE
Total 2026 Endorsed Budget	**5,461,489**	**22.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,240)	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(3,524)	-
Bargained Annual Wage Adjustment to Base Budget	(52,569)	-
Total Incremental Changes	**$(82,333)**	**-**
Total 2026 Proposed Budget	**$5,379,157**	**22.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,240)

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

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(3,524)

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

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(52,569)

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

Office of Inspector General for Public Safety

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIG - BO-IG-1000 - Office of Inspector General for Public Safety				
00100 - General Fund	4,491,675	5,216,694	5,461,489	5,379,157
Total for BSL: BO-IG-1000	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Department Total	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Department Full-Time Equivalents Total*	**22.50**	**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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	4,491,675	5,216,694	5,461,489	5,379,157
Budget Totals for OIG	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspector General for Public Safety	4,491,675	5,216,694	5,461,489	5,379,157
Total	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Full-time Equivalents Total*	22.50	22.50	22.50	22.50

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

Law Department

Ann Davison, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

http://www.seattle.gov/cityattorney

Department Overview

The department provides legal advice to City officials, represents the City in litigation, and protects the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The four 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** support 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	44,697,465	46,175,668	48,561,990	48,537,547
Total Operations	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Total Appropriations	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Full-Time Equivalents Total*	209.80	209.80	209.80	213.80

** 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 2026 Proposed Budget maintains core services for the Law Department (LAW). 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 2026 budget is adjusted for minor Citywide and departmental technical changes. Included is a legislated change in 2025 establishing the Drug Prosecution Alternative in coordination with the City Attorney's Office and the Seattle Municipal Court. This ongoing program is an alternative for individuals charged with a drug crime or where an incident indicates a connection to substance abuse. Another proposed change will adjust revenue to fund 7.0 FTE in LAW through the General Fund rather than the Judgment and Claims Fund and allocate costs across fund sources.

Incremental Budget Changes

Law Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**48,561,990**	**209.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	(188,326)	-
Net-Zero Technical Adjustments	-	-
Healthcare Billing Corrections	-	-
Removal of One-Time Appropriation	(149,210)	-
Proposed Operating		
Judgment Claims Fund Revenue Adjustment	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	786,906	4.00
Bargained Annual Wage Adjustment to Base Budget	(447,798)	-
SCERS Retirement Contribution Rate Reduction	(26,014)	-
Total Incremental Changes	**$(24,442)**	**4.00**
Total 2026 Proposed Budget	**$48,537,547**	**213.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(188,326)

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

Net-Zero Technical Adjustments

Expenditures -

Revenues -

These technical changes align planned expenditures and budget between projects and divisions. These changes have no net financial impact.

Healthcare Billing Corrections

Expenditures -

This item is a technical change that aligns the budget for health care costs with where those expenses are realized. There is a net-zero impact.

Removal of One-Time Appropriation

Expenditures $(149,210)

This item removes one-time salary and benefits appropriated to the Civil Division funding a paralegal for a memorandum of agreement with Seattle City Light. LAW used a temporary position when originally appropriated in in the 2025 Adopted Budget to assist with collection on past-due accounts and now this work is complete.

Proposed Operating

Judgment Claims Fund Revenue Adjustment

Revenues $(1,788,438)

This item changes the underlying revenue source starting in 2026 and ongoing from the Judgment and Claims Fund to the General Fund to pay for staff in the Civil Division that includes 5.0 FTE attorneys and 2.0 FTE e-Discovery staff. These positions were previously funded solely by the Judgment and Claims Fund. This change is necessary to better align the work being done by the staff in the Civil Division for all city departments and revenues collected funding. The revenues supporting the Civil Division budget are allocated over multiple funds for reimbursement based on usage. This allocation process is calculated at the beginning of each biennial budget process. There will be a General Fund savings realized in 2027 when the allocation rates are re-calculated.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	$786,906
Revenues	$141,035
Position Allocation	4.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. This includes the Drug Prosecution Alternative program that was established in 2025 in coordination with the Seattle Municipal Court. This ongoing program is an alternative for individuals charged with Possession, Use of Controlled Substances, Stay Out of Drug Area (SODA) violations, and incidents where the facts of the case indicate a direct connection/nexus to substance abuse. The program is supported by an Assistant City Prosecutor and a Legal Assistant in the Law Department. This category also includes the addition of an Assistant City Attorney and a Legal Assistant to address the City's need to respond to actions taken by the Federal government including Executive Orders that put the City's federal grants at risk. Finally, it includes an increase to an existing MOA between the Law Department and the Department of Finance and Administrative Services (FAS) regarding support for tax related issues. This item increases the support provided by Law and reimbursed by FAS from 1.5 FTE of an Assistant City Attorney to 2.0 FTE.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(447,798)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(26,014)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LAW - BO-LW-J1100 - Leadership and Administration				
00100 - General Fund	14,625,432	14,815,398	15,715,870	15,663,502
Total for BSL: BO-LW-J1100	**14,625,432**	**14,815,398**	**15,715,870**	**15,663,502**
LAW - BO-LW-J1300 - Civil				
00100 - General Fund	17,998,409	18,656,863	19,560,302	19,525,023
Total for BSL: BO-LW-J1300	**17,998,409**	**18,656,863**	**19,560,302**	**19,525,023**
LAW - BO-LW-J1500 - Criminal				
00100 - General Fund	11,318,039	11,888,858	12,432,047	12,509,318
Total for BSL: BO-LW-J1500	**11,318,039**	**11,888,858**	**12,432,047**	**12,509,318**
LAW - BO-LW-J1700 - Precinct Liaison				
00100 - General Fund	755,584	814,549	853,771	839,704
Total for BSL: BO-LW-J1700	**755,584**	**814,549**	**853,771**	**839,704**
Department Total	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Department Full-Time Equivalents Total*	**209.80**	**209.80**	**209.80**	**213.80**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	44,697,465	46,175,668	48,561,990	48,537,547
Budget Totals for LAW	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
333110	Ind Fed Grants	235,410	-	-	-
341060	Photocopy Svcs	19	-	-	-
341180	Legal Service Fees	4,337,718	3,045,777	3,137,340	1,653,385
341280	Records Svc Charges	1	-	-	-
341900	General Government-Other Rev	10,358,045	11,011,531	11,643,384	11,643,384
343320	Recoveries-Sundry	280	-	-	-
360690	Building/Oth Space Rent	51,600	-	-	-
397010	Operating Transfers In	-	434,000	458,000	-
Total Revenues for: 00100 - General Fund		**14,983,074**	**14,491,308**	**15,238,724**	**13,296,769**
Total LAW Resources		**14,983,074**	**14,491,308**	**15,238,724**	**13,296,769**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,906,460	7,094,645	7,534,736	7,489,324
Departmental Indirect Costs	5,460,389	3,300,801	3,451,343	3,500,441
Pooled Benefits	3,258,583	4,419,952	4,729,791	4,673,737
Total	**14,625,432**	**14,815,398**	**15,715,870**	**15,663,502**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,906,460	7,094,645	7,534,736	7,489,324

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	5,460,389	3,300,801	3,451,343	3,500,441
Full Time Equivalents Total	20.50	20.50	20.50	20.50

Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	3,258,583	4,419,952	4,729,791	4,673,737

Law Department

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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil	17,998,409	18,656,863	19,560,302	19,525,023
Total	**17,998,409**	**18,656,863**	**19,560,302**	**19,525,023**
Full-time Equivalents Total*	105.30	105.30	105.30	107.30

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Criminal	11,318,039	11,888,858	12,432,047	12,509,318
Total	**11,318,039**	**11,888,858**	**12,432,047**	**12,509,318**
Full-time Equivalents Total*	80.00	80.00	80.00	82.00

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Precinct Liaison	755,584	814,549	853,771	839,704
Total	**755,584**	**814,549**	**853,771**	**839,704**
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 Anita Crawford-Willis, Presiding Judge

(206) 684-5600

http://www.seattle.gov/courts/

Department Overview

As the judicial branch of Seattle City government, the Seattle Municipal Court (SMC or court) provides a forum to resolve alleged violations of the law in a respectful, independent, and impartial manner. SMC adjudicates misdemeanors, gross misdemeanors, infractions (e.g., traffic/parking, traffic camera tickets, and other violations), and certain 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 in any other municipal court in the State of Washington.

This is a transformational time at SMC with several 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 values of service, fairness, equity and inclusion, innovation, excellence, integrity and our strategic priorities:

- system stabilization and optimize efficiencies
- employee well-being, engagement and growth
- organizational resilience with planning and practice
- operational excellence, accountability and innovation
- integrity through equitable leadership
- judicial independence
- fairness with proactive compliance

SMC is organized 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. Leveraging a sustainable governance structure with operating agreements, established process by which these agreements may be changed, and documented decision-making authority, the court continues to improve transparency and ensuring effective communication throughout the court

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. The court provides free interpreter services for criminal and civil matters, including court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters.

In August 2025, the court began receiving referrals from the Seattle City Attorney's Office to the newly developed Seattle Drug Prosecution Alternative. This collaborative approach allows prosecutors to offer individuals charged with drug possession or another charge related to substance abuse the opportunity to have their case dismissed by completing service connections through the court's Community Resource Center, participating in a substance use disorder assessment, and accepting a Stay Out of Drug Area (SODA) order, if applicable. This approach provides faster case resolution (within 60 days), supportive pathways to engage in treatment and other support services, and transparency in case outcomes.

SMC recognizes undoing institutional racism and ensuring a culture of equity and inclusion requires engagement with community and staff to identify meaningful solutions. In 2025, SMC continued to engage community through its judicial officers, as well as through Community Resource 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. SMC hosted its second Law Day event, welcoming high

school students from Chief Sealth, Nathan Hale and Rainier Beach high schools to learn about City government, court careers, and participate in mock trials.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	47,083,912	45,891,310	48,085,609	48,350,472
Other Funding - Operating	-	335,602	396,602	393,738
Total Operations	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Total Appropriations	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Full-Time Equivalents Total*	201.85	200.85	200.85	199.85

** 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 City's 2026 Proposed Budget maintains core services for the Seattle Municipal Court. The department will continue to invest in programs to adjudicate misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses.

The budget is also adjusted for minor Citywide and departmental technical changes. Included is a legislated change in 2025 establishing the Drug Prosecution Alternative in coordination with the City Attorney's Office. This ongoing program is an alternative for individuals charged with a drug crime or where an incident indicates a connection to substance abuse.

Incremental Budget Changes

Seattle Municipal Court

	2026 Budget	FTE
Total 2026 Endorsed Budget	**48,482,211**	**200.85**
Baseline		
Citywide Adjustments for Standard Cost Changes	(94,015)	-
Position Transfers Within the Court	-	-
Net-Zero Technical Adjustment	-	-
Eliminate Sunset Positions	-	(5.00)
Proposed Technical		
Ongoing Changes from Current Year Legislation	720,750	4.00
Bargained Annual Wage Adjustment to Base Budget	(340,969)	-
SCERS Retirement Contribution Rate Reduction	(23,766)	-
Total Incremental Changes	**$262,000**	**(1.00)**
Total 2026 Proposed Budget	**$48,744,210**	**199.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(94,015)

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

Position Transfers Within the Court

Expenditures -

Position Allocation -

This item is a technical change to move 2.0 FTE from Court Operations to Court Administration to align with the reorganization of 2025. The 2.0 FTE and associated budget are transferred, resulting in a net-zero change.

Net-Zero Technical Adjustment

Expenditures -

This item is a net-zero technical adjustment to reflect the accounts utilized after the larger reorganization in 2025. This will move Court software budget to the correct account and consolidate the Mental Health Court General Fund budget into the same budget summary level, where spending will occur.

Eliminate Sunset Positions

Position Allocation (5.00)

This item is a technical change to remove five sunsetting positions. These sunsetting positions were added to the Court for the Municipal Court Information System (MCIS) replacement project and are currently vacant. There is no budget for the positions as they were funded through the MCIS 2.0 bond project. The MCIS project successfully launched in March of 2024.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures $720,750

Position Allocation 4.00

This change includes ongoing budget and position changes resulting from current year legislation in 2025. The Drug Prosecution Alternative was established in 2025 in coordination with the Law Department and added in the Mid-Year Supplemental Budget Ordinance. This ongoing program is an alternative for individuals charged with Possession, Use of Controlled Substances, Stay Out of Drug Area (SODA) violations, and incidents where the facts of the case indicate a direct connection/nexus to substance abuse. There are 4.0 FTE to support this program including a Community Resource Coordinator, Substance Use Disorder (SUD) Assessor, and two Court Marshals.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(340,969)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(23,766)

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

Seattle Municipal Court

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SMC - BO-MC-2000 - Court Operations				
00100 - General Fund	18,078,504	23,326,785	24,552,105	23,970,394
18500 - Automated Traffic Safety Camera Fund	-	280,602	366,602	363,738
Total for BSL: BO-MC-2000	**18,078,504**	**23,607,387**	**24,918,707**	**24,334,131**
SMC - BO-MC-3000 - Administration				
00100 - General Fund	23,915,557	22,564,525	23,533,505	24,380,078
18500 - Automated Traffic Safety Camera Fund	-	55,000	30,000	30,000
Total for BSL: BO-MC-3000	**23,915,557**	**22,619,525**	**23,563,505**	**24,410,078**
SMC - BO-MC-4000 - Court Compliance				
00100 - General Fund	5,089,851	(1)	(1)	1
Total for BSL: BO-MC-4000	**5,089,851**	**(1)**	**(1)**	**1**
Department Total	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Department Full-Time Equivalents Total*	**201.85**	**200.85**	**200.85**	**199.85**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	47,083,912	45,891,310	48,085,609	48,350,472
18500 - Automated Traffic Safety Camera Fund	-	335,602	396,602	393,738
Budget Totals for SMC	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
334010	State Grants	377,911	165,000	330,000	330,000
335060	Judicial Salary Contrib-State	149,440	150,000	150,000	150,000
341300	Administrative Fees & Charges	41	-	-	-
341900	General Government-Other Rev	515,715	-	-	-
342040	Detention/Correction Fees	385	-	-	-
342050	Adult Probation & Parole Svcs	970	-	-	-
350010	Traffic Infractn Penal, Non-Pa	289,398	330,000	330,000	330,000
350020	Fines/Forfeits-Non-Pkg Infract	94,870	60,000	60,000	60,000
350030	Parking Infraction Penalties	16,873,641	24,122,713	22,954,402	21,257,134
350040	Driving While Intoxicated Pena	16,919	20,000	20,000	20,000
350050	Other Criminal Traffic Penalti	23,454	30,000	30,000	30,000
350060	Time Payments	12,024	20,000	20,000	20,000
350070	Other Non-Traffic Misdemeanor	(5,546)	20,000	20,000	20,000
350090	City Litigation Recoveries	27,617	35,000	35,000	35,000
350170	Penalties On Deliquent Recs	(395,040)	-	-	-
350180	Misc Fines & Penalties	3,530	5,000	5,000	5,000
350190	Nsf Check Fees	911	1,000	1,000	-
360220	Interest Earned On Deliquent A	138,194	-	-	-
360540	Cashiers Overages & Shortages	275,798	1,050	1,050	-
360900	Miscellaneous Revs-Other Rev	706	-	-	-
Total Revenues for: 00100 - General Fund		**18,400,938**	**24,959,763**	**23,956,452**	**22,257,134**
Total SMC Resources		**18,400,938**	**24,959,763**	**23,956,452**	**22,257,134**

Seattle Municipal Court

Appropriations by Budget Summary Level and Program

SMC - BO-MC-2000 - Court Operations

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Court Operations	18,078,504	23,607,387	24,918,707	24,334,131
Total	**18,078,504**	**23,607,387**	**24,918,707**	**24,334,131**
Full-time Equivalents Total*	131.75	146.35	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	13,434,483	10,634,114	11,129,520	11,312,401
Departmental Indirect Costs	10,481,075	11,985,411	12,433,984	13,097,677
Total	**23,915,557**	**22,619,525**	**23,563,505**	**24,410,078**
Full-time Equivalents Total*	39.00	54.50	54.50	53.50

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	13,434,483	10,634,114	11,129,520	11,312,401
Full Time Equivalents Total	34.00	34.00	34.00	29.00

Seattle Municipal Court

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	10,481,075	11,985,411	12,433,984	13,097,677
Full Time Equivalents Total	5.00	20.50	20.50	24.50

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Court Compliance	5,089,851	(1)	(1)	1
Total	**5,089,851**	**(1)**	**(1)**	**1**
Full-time Equivalents Total*	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

Shon Barnes, Chief of Police

(206) 684-5577

http://www.seattle.gov/police/

Department Overview

The Seattle Police Department (SPD) prevents crime, enforces laws, and supports public safety by delivering respectful, professional, and dependable police services. SPD operates 24/7 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 precinct in each area. The department's organizational model prioritizes neighborhood-based emergency response services, allowing SPD the greatest flexibility in managing public safety. Detectives in centralized investigative units located throughout the city conduct follow-up investigations into violent, property, and other types of crimes. To serve the City of Seattle, the department trains and equips sworn officers, and supports SPD via policy guidance, human resources administration, communications strategy, operational support, and technological support.

On September 3, 2025, the federal court overseeing the Consent Decree returned control of the Seattle Police Department to the City of Seattle. The Court recognized SPD achieved sustained substantial compliance with the consent decree and addressed concerns around use of force, crisis intervention, stops and detentions, supervision, and accountability. Reform and continuous improvement will always be part of SPD’s mission and the consent decree provided the City with the tools necessary to continue building a police service that reflects the values and priorities of the people of Seattle.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	492,637,183	447,902,479	461,012,254	480,784,433
Other Funding - Operating	3,206,025	3,657,707	4,556,215	5,316,802
Total Operations	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Total Appropriations	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Full-Time Equivalents Total*	1,826.05	1,855.40	1,871.40	1,875.40

** 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 City’s 2026 Proposed Budget maintains core services for the Seattle Police Department (SPD) and makes multiple investments to improve the capacity for SPD to respond to community needs and deliver services efficiently. For the first time since 2019, SPD hired more officers than separated in 2024 and this trend continued in 2025. As a result, the 2026 Proposed Budget includes additional funding to support those officers hired in 2025 and those expected to join in 2026. The General Fund revenue forecast for the City’s 2026 Proposed Budget is

insufficient to cover all anticipated Citywide costs, therefore $6.2 million, or 1.6%, in General Fund reductions in SPD are included in the 2026 Proposed Budget to mitigate this shortfall. These include establishing a civilian vacancy rate, as well as aligning overtime and separation pay with projected expenditures. These are not expected to materially impact public safety operations.

Staffing Levels

From 2020 through 2023, SPD had more officer vacancies through resignations and retirements than it had been able to hire. In 2024, SPD hired one more officer than the number of officers that separated, reversing this trend. Current projections for 2025 indicate that SPD is on track to hire more officers in a single year than in any other year this century. As a result, this 2026 Proposed Budget includes $26 million to fund approximately 1,184 officers in 2026, an increase of 127 over the 1,057 officers funded in the 2026 Endorsed Budget. In addition, this budget continues to invest in the recruitment and retention plan supporting these additional hires that was established in 2022 that includes 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 civilian support and specialist roles that are not law enforcement officers to perform administrative and non-emergency functions. These positions play a vital role in supporting public safety and ensuring officers can focus on situations where their skills and experience are needed most. This budget expands and increases the number of civilian SPD employees, including adding 7.0 FTE investigative support staff previously included in the 2026 Endorsed Budget to assist SPD detectives with homicide, robbery, sexual assault, and gun crime investigations by processing court filings, case files, and other urgent materials, as well as adding 9.0 FTE in the Real Time Crime Center previously included in the 2026 Endorsed Budget to triage and coordinate emergency responses.

Equipment and Technology

The budget continues to support 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, started in 2024, is designed to address gun violence, human trafficking, and other persistent felony crimes where it is geographically concentrated. This project will deploy Closed Circuit Television (CCTV) cameras at specific locations and upgrade the capabilities and staffing of the Real Time Crime Center (RTCC) to triage and coordinate emergency responses and support criminal case investigations. This budget continues investing in these technologies by adding additional staff to the RTCC and adding CCTV cameras to the Capitol Hill Nightlife District.

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 quicker aid and safer apprehension. Given SPD's ongoing staffing shortage, these investments are part of a holistic strategy to provide SPD officers with additional tools and resources to perform their work, as well as increase the quality of investigations and prosecutions, leading to increased accountability for criminal offenders and justice for victims.

Programmatic and Administrative Improvements

This budget outlines specific investments designed to help the SPD operate more efficiently while delivering high-quality public safety services. These changes include aligning grant appropriations with the actual awards received and increasing staffing in the Public Disclosure Unit to better manage the high volume of public disclosure requests. In 2024, SPD received a significant number of requests, surpassing the combined totals of all other City departments, with a completion rate of approximately 69% for all public disclosure requests (PDRs). These staffing additions will enhance the department's capacity to reduce the backlog of records.

In addition, this budget funds equipment costs necessary to prepare for the 2026 FIFA World Cup including barriers, trailer packages to transport the equipment, and funding to expand CCTV cameras to the Stadium District. This

budget also provides ongoing position authority to add a permanent Diversity, Equity, and Inclusion (DEI) Officer in SPD. This work has been performed by a person in a term-limited position since 2022, and this budget adds ongoing funding and a permanent position to continue overseeing and advising SPD on their DEI initiatives. Finally, the Mayor's 2026 Proposed Budget expands the Joint Enforcement Team, which conducts inspections of nightclubs, bars, restaurants, and other businesses at peak times to help them maintain a safe environment for patrons and the community as well as offering Nightlife Safety Training to nightlife business owners. For more information, please see the Department of Finance and Administrative Services budget.

Incremental Budget Changes

Seattle Police Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**465,568,469**	**1855.40**
Baseline		
Citywide Adjustments for Standard Cost Changes	232,452	-
Chartfield Corrections	-	-
Bargained Annual Wage Adjustment to Base Budget	(710,258)	-
Align Recurring Grants with Actual Awards	(727,729)	-
Proposed Operating		
Fund Sworn Officer Salaries	26,000,000	-
Equipment Costs for FIFA World Cup	757,000	-
Invest in Public Disclosure Officers	579,396	2.00
Implement CCTV in the Capitol Hill Nightlife District	435,000	-
Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer	212,055	1.00
Real Time Crime Center	-	9.00
Investigative Support Positions	-	7.00
SPD General Fund Reduction: Reduce Civilian Take-Home Vehicles	(48,000)	-
SPD General Fund Reduction: Eliminate One-Time Vehicle Funding	(257,000)	-
SPD General Fund Reduction: Reduce Temporary/Term-Limited Funding	(395,384)	-
SPD General Fund Reduction: Reduce Professional Development Training	(450,000)	-
SPD General Fund Reduction: Align Recruitment Marketing Contract	(550,000)	-
SPD General Fund Reduction: Align Separation Pay with Projected Actuals	(750,000)	-
SPD General Fund Reduction: Reduce Overtime/Standby Pay	(942,529)	-
SPD General Fund Reduction: Establish Civilian Vacancy Rate	(2,791,290)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	-	-
General Fund Revenue Update	-	-
Net-Zero Technical Adjustment	-	-
Ongoing Changes from Current Year Legislation	-	1.00
SCERS Retirement Contribution Rate Reduction	(60,947)	-
Total Incremental Changes	**$20,532,766**	**20.00**
Total 2026 Proposed Budget	**$486,101,235**	**1875.40**

Seattle Police Department

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	$232,452

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

Chartfield Corrections

Expenditures	-

This net-zero change makes adjustments to correct budget program, project, and account details for items in the 2026 Proposed Budget.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(710,258)

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

Align Recurring Grants with Actual Awards

Expenditures	$(727,729)
Revenues	$(727,729)
Position Allocation	-

This item reduces appropriation authority by $727,729 to reflect the tentative award amount for the Urban Area Security Initiative (UASI) FY25 grant. The total tentative award is $1,659,017, with SPD receiving $939,689, SFD receiving $644,328, and OEM receiving $75,000. In addition, this item updates funding source codes for multi-year grants, including the FY24 Justice Assistance Grant, the FY24 State Homeland Security Grant Program, and the FY24 UASI grant.

Proposed Operating

Fund Sworn Officer Salaries

Expenditures	$26,000,000

This item increases appropriation authority by $26 million in SPD to ensure that sworn salary funding reflects anticipated staffing levels for recruits, student officers, fully trained officers, and the addition of 86 net new officers in 2026.

SPD has experienced a notable increase in sworn hires since the development of the 2025-2026 biennial budget. As a result, SPD is projecting a significantly higher number of filled sworn officers than are currently funded in both 2025 and 2026. This appropriation is needed not only to fund the recent increase in officer hires, but also to support the continued growth of SPD to maintain current levels of hiring.

Equipment Costs for FIFA World Cup

Expenditures	$757,000

This item increases appropriation authority to SPD by $757,000 for equipment costs related to the 2026 FIFA World Cup games. The equipment includes barriers, trailer packages, and closed-circuit television (CCTV) cameras in the Stadium District. Revenues for this item are from the 2026 Endorsed Budget Payroll Expense Tax reserve. Additional World Cup related appropriations will be adjusted in 2026 based on reimbursement agreements.

Invest in Public Disclosure Officers

Expenditures	$579,396
Position Allocation	2.00

This item increases appropriation authority in SPD by $579,396 and adds ongoing position authority for 2.0 FTE Public Disclosure Officers (PDO) to support SPD's high volume of public disclosure requests. This item also removes sunset dates for two PDO positions added in the 2023 Mid-Year Supplemental that are currently set to expire on December 31, 2025.

Implement CCTV in the Capitol Hill Nightlife District

Expenditures	$435,000

This item adds funding for the implementation of closed-circuit television (CCTV) cameras in the Capitol Hill Nightlife District. In 2024, the City announced a new crime prevention technology pilot that will use CCTV cameras and automated license plate readers to enhance evidence collection, identification of offenders, and increase case clearance rates. This item expands the use of CCTV to areas in Capitol Hill where crime is concentrated. These technology systems will only be used in public places, such as sidewalks, streets, and parks to mitigate privacy concerns.

Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer

Expenditures	$212,055
Position Allocation	1.00

This item increases appropriation authority by $212,055 and adds ongoing position authority for 1.0 FTE Strategic Advisor 2 - Diversity, Equity, and Inclusion (DEI) Officer in SPD's Relational Policing Division. In 2022, SPD identified an immediate need for a DEI Officer and added a term-limited position to address the need. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to diversity, equity, and inclusion.

Real Time Crime Center

Position Allocation	9.00

This item adds ongoing position authority for 9.0 FTE Real-Time Crime Center (RTCC) Analyst positions previously included in the 2025 Adopted and 2026 Endorsed Budget. These positions will allow the department to establish a fully staffed 24/7 Real-Time Crime Center.

Investigative Support Positions

Position Allocation	7.00

This item adds ongoing position authority for 7.0 FTE investigative support positions previously included in the 2025 Adopted and 2026 Endorsed Budgets. These positions will support SPD detectives with homicide, robbery, and gun crime investigations.

SPD General Fund Reduction: Reduce Civilian Take-Home Vehicles

Expenditures $(48,000)

This item decreases appropriation authority by $48,000 and eliminates six take-home vehicles currently utilized by civilian executives. Each of these vehicles is estimated to save $8,000 annually in fuel, maintenance, and replacement costs.

SPD General Fund Reduction: Eliminate One-Time Vehicle Funding

Expenditures $(257,000)

This item decreases appropriation authority by $257,000 to eliminate one-time vehicle funding incorrectly included as ongoing appropriation authority in a prior budget year.

SPD General Fund Reduction: Reduce Temporary/Term-Limited Funding

Expenditures $(395,384)

This item decreases appropriation authority by $395,384 to reduce funding for four temporary or term-limited (TLT) personnel set to expire in 2025, including two positions in the Public Affairs Unit supporting communications and two positions in the Relational Policing Section supporting SPD's Before the Badge Program and DEI Program. A permanent position supporting SPD's DEI Program is included in the 2026 Proposed Budget, while the work performed by the other positions will continue and be absorbed by existing positions. These reductions will not impact the implementation of the Before the Badge program.

SPD General Fund Reduction: Reduce Professional Development Training

Expenditures $(450,000)

This item decreases appropriation authority by $450,000 reducing funding for travel and professional development training. This will not impact the department's ability to maintain mandatory trainings, but will likely impact conference attendance, skill development, and other training opportunities.

SPD General Fund Reduction: Align Recruitment Marketing Contract

Expenditures $(550,000)

This item decreases appropriation authority by $550,000 to eliminate unnecessary funding for the police recruitment marketing contract and bring the budget into alignment with the $1.95M recruitment marketing contract in 2026. This will have no impact on SPD's ability to attend recruitment events, host workshops, or continue other planned recruitment activities.

SPD General Fund Reduction: Align Separation Pay with Projected Actuals

Expenditures $(750,000)

This item decreases appropriation authority by $750,000 reducing funding for costs related to separation pay. Beginning in 2024, SPD officer separations returned to pre-pandemic rates resulting in a projected decrease in separation payouts in 2026.

SPD General Fund Reduction: Reduce Overtime/Standby Pay

Expenditures $(942,529)

This item decreases appropriation authority by $942,529 and equates to approximately a reduction of 9,000 overtime hours, which is expected to be manageable as more officers are onboarded.

SPD General Fund Reduction: Establish Civilian Vacancy Rate

Expenditures $(2,791,290)

This item decreases appropriation authority by $2,791,290 and establishes a 4 percent civilian vacancy rate, equating to approximately 15 to 20 civilian positions, to achieve the necessary savings.

Proposed Technical

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 and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

General Fund Revenue Update

Revenues $94,704

This item updates the department's revenue projections, making adjustments based on new information and forecasts from the endorsed budget.

General Fund Revenue Update

Revenues $(358,216)

This item updates the department's revenue projections, making adjustments based on new information and forecasts from the endorsed budget.

Net-Zero Technical Adjustment

Expenditures -

This net-zero change is necessary to correct budget account details and align budget with anticipated expenditures.

Ongoing Changes from Current Year Legislation

Position Allocation 1.00

This change includes position changes resulting from current year legislation in 2025, including a 1.0 FTE funded by a grant from the Department of Justice Bureau of Justice Assistance added in the 2025 Q1 Supplemental Ordinance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(60,947)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPD - BO-SP-P1000 - Chief of Police				
00100 - General Fund	13,620,411	17,045,876	18,955,087	19,086,507
Total for BSL: BO-SP-P1000	**13,620,411**	**17,045,876**	**18,955,087**	**19,086,507**
SPD - BO-SP-P1300 - Office of Police Accountability				
00100 - General Fund	5,382,611	6,768,554	6,896,206	6,844,118
Total for BSL: BO-SP-P1300	**5,382,611**	**6,768,554**	**6,896,206**	**6,844,118**
SPD - BO-SP-P1600 - Leadership and Administration				
00100 - General Fund	179,819,535	103,284,830	107,609,486	125,221,518
Total for BSL: BO-SP-P1600	**179,819,535**	**103,284,830**	**107,609,486**	**125,221,518**
SPD - BO-SP-P1800 - Patrol Operations				
00100 - General Fund	13,781,665	25,151,600	25,533,214	24,284,131
Total for BSL: BO-SP-P1800	**13,781,665**	**25,151,600**	**25,533,214**	**24,284,131**
SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau				
00100 - General Fund	4,849,964	6,049,628	6,136,054	6,065,802
Total for BSL: BO-SP-P2000	**4,849,964**	**6,049,628**	**6,136,054**	**6,065,802**
SPD - BO-SP-P3400 - Special Operations				
00100 - General Fund	69,826,230	72,045,111	73,637,484	70,440,790
14500 - Payroll Expense Tax	-	-	-	422,000
15080 - Emergency Management Fund	614	-	-	-
Total for BSL: BO-SP-P3400	**69,826,844**	**72,045,111**	**73,637,484**	**70,862,790**
SPD - BO-SP-P4000 - Collaborative Policing				
00100 - General Fund	12,234,420	15,165,135	15,559,986	15,200,952
Total for BSL: BO-SP-P4000	**12,234,420**	**15,165,135**	**15,559,986**	**15,200,952**
SPD - BO-SP-P6100 - West Precinct				
00100 - General Fund	26,656,859	25,663,230	25,919,528	27,368,029
Total for BSL: BO-SP-P6100	**26,656,859**	**25,663,230**	**25,919,528**	**27,368,029**
SPD - BO-SP-P6200 - North Precinct				
00100 - General Fund	31,161,544	32,281,603	32,831,989	33,992,510
Total for BSL: BO-SP-P6200	**31,161,544**	**32,281,603**	**32,831,989**	**33,992,510**
SPD - BO-SP-P6500 - South Precinct				

00100 - General Fund	22,571,660	22,227,689	22,365,288	23,626,899
Total for BSL: BO-SP-P6500	**22,571,660**	**22,227,689**	**22,365,288**	**23,626,899**
SPD - BO-SP-P6600 - East Precinct				
00100 - General Fund	19,008,868	21,201,082	22,091,070	23,332,071
Total for BSL: BO-SP-P6600	**19,008,868**	**21,201,082**	**22,091,070**	**23,332,071**
SPD - BO-SP-P6700 - Southwest Precinct				
00100 - General Fund	17,340,614	16,701,014	16,611,733	17,888,572
Total for BSL: BO-SP-P6700	**17,340,614**	**16,701,014**	**16,611,733**	**17,888,572**
SPD - BO-SP-P7000 - Criminal Investigations				
00100 - General Fund	47,144,098	50,914,608	53,707,938	53,592,106
Total for BSL: BO-SP-P7000	**47,144,098**	**50,914,608**	**53,707,938**	**53,592,106**
SPD - BO-SP-P8000 - Technical Services				
00100 - General Fund	29,238,703	33,402,519	33,157,191	33,840,428
14500 - Payroll Expense Tax	-	-	-	335,000
Total for BSL: BO-SP-P8000	**29,238,703**	**33,402,519**	**33,157,191**	**34,175,428**
SPD - BO-SP-P9000 - School Zone Camera Program				
18500 - Automated Traffic Safety Camera Fund	1,922,377	3,657,707	4,556,215	4,559,802
Total for BSL: BO-SP-P9000	**1,922,377**	**3,657,707**	**4,556,215**	**4,559,802**
SPD - BO-SP-P9999 - Special Fund Projects				
15050 - Drug Enforcement Forfeiture	714,187	-	-	-
15060 - Vice Enforcement/ML Forfeiture	3,855	-	-	-
15070 - Money Laundering Forfeiture	221,741	-	-	-
15310 - Gift Catalog - Police	343,252	-	-	-
Total for BSL: BO-SP-P9999	**1,283,034**	**-**	**-**	**-**
Department Total	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Department Full-Time Equivalents Total*	**1,826.05**	**1,855.40**	**1,871.40**	**1,875.40**

** 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*

Seattle Police Department

Budget Summary by Fund Seattle Police Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	492,637,183	447,902,479	461,012,254	480,784,433
14500 - Payroll Expense Tax	-	-	-	757,000
15050 - Drug Enforcement Forfeiture	714,187	-	-	-
15060 - Vice Enforcement/ML Forfeiture	3,855	-	-	-
15070 - Money Laundering Forfeiture	221,741	-	-	-
15080 - Emergency Management Fund	614	-	-	-
15310 - Gift Catalog - Police	343,252	-	-	-
18500 - Automated Traffic Safety Camera Fund	1,922,377	3,657,707	4,556,215	4,559,802
Budget Totals for SPD	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	20,765	33,696	35,044	35,044
331110	Direct Fed Grants	3,356,427	2,252,272	2,252,272	2,252,272
332010	Fed Entitlmnt-Forfeited Prop	4,514	-	-	-
333110	Ind Fed Grants	1,792,947	1,897,418	1,897,418	1,169,689
334010	State Grants	140,943	-	-	-
341060	Photocopy Svcs	57,173	59,305	61,678	61,678
341190	Personnel Service Fees	3,874,522	5,133,024	5,338,345	4,368,000
341900	General Government-Other Rev	7,170	9,605	9,990	9,990
342010	Law Enforcement Fees	11,632,692	9,189,943	9,557,539	10,622,588
342020	Fire Protection Fees	500	-	-	-
342900	Public Safety-Other Rev	892,254	-	-	-
343280	Recycled Materials Rev	11,986	-	-	-
343320	Recoveries-Sundry	61,362	96,824	100,697	100,697
350110	Evidence Confiscations	522,403	844,438	878,216	520,000
360020	Inv Earn-Residual Cash	51,579	-	-	-
360220	Interest Earned On Deliquent A	8,001	-	-	-
360390	Proceeds From Sale Of Assets	17,769	-	-	-
360420	Other Judgments & Settlements	16,673	14,234	14,804	14,804
360540	Cashiers Overages & Shortages	(71)	-	-	-
360570	Collection Expense - Misc	(11,500)	-	-	-
360580	Uncollectible Expense - Misc	20	-	-	-
360900	Miscellaneous Revs-Other Rev	23,117	-	-	-
Total Revenues for: 00100 - General Fund		**22,481,244**	**19,530,759**	**20,146,003**	**19,154,762**
332010	Fed Entitlmnt-Forfeited Prop	197,493	-	-	-
360020	Inv Earn-Residual Cash	8,873	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		**206,366**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,774	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		**7,774**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,517	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		**10,517**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	340,048	-	-	-

Total Revenues for: 15310 - Gift Catalog - Police	**340,048**	**-**	**-**	**-**
Total SPD Resources	**23,045,948**	**19,530,759**	**20,146,003**	**19,154,762**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief of Police	13,620,411	17,045,876	18,955,087	19,086,507
Total	**13,620,411**	**17,045,876**	**18,955,087**	**19,086,507**
Full-time Equivalents Total*	59.50	70.50	79.50	81.50

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Police Accountability	5,382,611	6,768,554	6,896,206	6,844,118
Total	**5,382,611**	**6,768,554**	**6,896,206**	**6,844,118**
Full-time Equivalents Total*	29.00	30.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	10,902	19,740,301	20,816,230	21,355,726
Departmental Indirect Costs	160,376,459	64,201,080	66,891,554	71,135,448
Divisional Indirect Costs	19,432,174	19,343,449	19,901,702	32,730,344
Total	**179,819,535**	**103,284,830**	**107,609,486**	**125,221,518**
Full-time Equivalents Total*	257.55	261.55	261.55	261.55

**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 Leadership and Administration Budget Summary Level:

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	10,902	19,740,301	20,816,230	21,355,726

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	160,376,459	64,201,080	66,891,554	71,135,448
Full Time Equivalents Total	157.55	161.55	161.55	161.55

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	19,432,174	19,343,449	19,901,702	32,730,344
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Patrol Operations	13,781,665	25,151,600	25,533,214	24,284,131
Total	**13,781,665**	**25,151,600**	**25,533,214**	**24,284,131**
Full-time Equivalents Total*	40.00	40.00	40.00	40.00

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

SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau

The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Compliance & Prof. Standards	4,849,964	6,049,628	6,136,054	6,065,802
Total	**4,849,964**	**6,049,628**	**6,136,054**	**6,065,802**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Operations	69,826,844	72,045,111	73,637,484	70,862,790
Total	**69,826,844**	**72,045,111**	**73,637,484**	**70,862,790**
Full-time Equivalents Total*	286.00	288.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collaborative Policing	12,234,420	15,165,135	15,559,986	15,200,952
Total	**12,234,420**	**15,165,135**	**15,559,986**	**15,200,952**
Full-time Equivalents Total*	74.00	79.00	79.00	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*

SPD - BO-SP-P6100 - West Precinct

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
West Precinct	26,656,859	25,663,230	25,919,528	27,368,029
Total	**26,656,859**	**25,663,230**	**25,919,528**	**27,368,029**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
North Precinct	31,161,544	32,281,603	32,831,989	33,992,510
Total	**31,161,544**	**32,281,603**	**32,831,989**	**33,992,510**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
South Precinct	22,571,660	22,227,689	22,365,288	23,626,899
Total	**22,571,660**	**22,227,689**	**22,365,288**	**23,626,899**
Full-time Equivalents Total*	137.00	137.00	137.00	137.00

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

SPD - BO-SP-P6600 - East Precinct

The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
East Precinct	19,008,868	21,201,082	22,091,070	23,332,071
Total	**19,008,868**	**21,201,082**	**22,091,070**	**23,332,071**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Southwest Precinct	17,340,614	16,701,014	16,611,733	17,888,572
Total	**17,340,614**	**16,701,014**	**16,611,733**	**17,888,572**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Coordinated Criminal Investigations	3,744,977	7,274,476	7,531,891	7,511,022
Criminal Investigations	6,078,459	4,719,966	5,973,089	5,825,999
Major Investigations	14,958,524	16,023,526	16,563,367	16,643,658
Special Victims	6,356,504	8,281,983	8,546,932	8,534,928
Violent Crimes	16,005,634	14,614,657	15,092,659	15,076,499
Total	**47,144,098**	**50,914,608**	**53,707,938**	**53,592,106**
Full-time Equivalents Total*	262.00	269.00	276.00	277.00

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

The following information summarizes the programs in Criminal Investigations Budget Summary Level:

Coordinated Criminal Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Coordinated Criminal Investigations	3,744,977	7,274,476	7,531,891	7,511,022
Full Time Equivalents Total	43.00	43.00	43.00	43.00

Criminal Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Criminal Investigations	6,078,459	4,719,966	5,973,089	5,825,999
Full Time Equivalents Total	4.00	11.00	18.00	18.00

Major Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Investigations	14,958,524	16,023,526	16,563,367	16,643,658
Full Time Equivalents Total	90.00	90.00	90.00	90.00

Special Victims

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Victims	6,356,504	8,281,983	8,546,932	8,534,928
Full Time Equivalents Total	50.00	50.00	50.00	51.00

Violent Crimes

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Violent Crimes	16,005,634	14,614,657	15,092,659	15,076,499
Full Time Equivalents Total	75.00	75.00	75.00	75.00

SPD - BO-SP-P8000 - Technical Services

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technical Services	29,238,703	-	-	-
Technical Services	-	33,402,519	33,157,191	34,175,428
Total	**29,238,703**	**33,402,519**	**33,157,191**	**34,175,428**
Full-time Equivalents Total*	86.00	85.35	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*

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

Technical Services

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technical Services	29,238,703	33,402,519	33,157,191	34,175,428
Full Time Equivalents Total	86.00	85.35	85.35	85.35

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
School Zone Camera Program	1,922,377	3,657,707	4,556,215	4,559,802
Total	**1,922,377**	**3,657,707**	**4,556,215**	**4,559,802**

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

Police Relief and Pension

Stephanie Coleman, Executive Secretary

(206) 386-1286

http://www.seattle.gov/policepension/

Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan that 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 as well as 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 Relief and 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 95% 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	26,186,296	22,464,953	22,517,572	22,508,204
Total Operations	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Total Appropriations	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
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*

Police Relief and Pension

Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated annual wage increases (AWI) and 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 2026 Proposed Budget includes a total appropriation decrease of $9,369 relative to the 2026 Endorsed Budget due to adjustments to labor and internal service costs.

Incremental Budget Changes

Police Relief and Pension

	2026 Budget	FTE
Total 2026 Endorsed Budget	**22,517,572**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,602	-
Proposed Technical		
Fund Balancing Adjustment	-	-
Bargained Annual Wage Adjustment to Base Budget	(11,082)	-
SCERS Retirement Contribution Rate Reduction	(889)	-
Total Incremental Changes	**$(9,369)**	**-**
Total 2026 Proposed Budget	**$22,508,204**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,602

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

Proposed Technical

Fund Balancing Adjustment

Revenues $6,563,891

This is a technical item to record a fund balancing entry for the Police Relief and Pension Fund.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(11,082)

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

Police Relief and Pension

SCERS Retirement Contribution Rate Reduction

Expenditures	$(889)

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

Police Relief and Pension

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	26,186,296	22,464,953	22,517,572	22,508,204
Total for BSL: BO-PP-RP604	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Department Total	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
61060 - Police Relief & Pension Fund	26,186,296	22,464,953	22,517,572	22,508,204
Budget Totals for PPEN	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360400	Unclaimed Money/Property Sales	114,998	119,000	122,000	122,000
360430	Employr Pnsn Contributions	22,676,737	16,072,313	15,822,313	15,822,313
360900	Miscellaneous Revs-Other Rev	(500,000)	-	-	-
Total Revenues for: 61060 - Police Relief & Pension Fund		**22,291,735**	**16,191,313**	**15,944,313**	**15,944,313**
400000	Use of/Contribution to Fund Balance	-	6,273,640	6,573,259	6,563,891
Total Resources for:61060 - Police Relief & Pension Fund		**22,291,735**	**22,464,953**	**22,517,572**	**22,508,204**
Total PPEN Resources		**22,291,735**	**22,464,953**	**22,517,572**	**22,508,204**

Police Relief and Pension

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	14,000	25,000	25,000	25,000
Leadership and Administration	1,325,949	1,239,953	1,292,572	1,293,002
Long-Term Care	5,337,124	-	-	-
Medical Benefits	6,995,699	13,800,000	13,800,000	13,800,000
Pensions	12,513,524	7,400,000	7,400,000	7,390,202
Total	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	14,000	25,000	25,000	25,000

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	1,325,949	1,239,953	1,292,572	1,293,002
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Long-Term Care	5,337,124	-	-	-

Medical Benefits

Police Relief and Pension

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Medical Benefits	6,995,699	13,800,000	13,800,000	13,800,000

Pensions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pensions	12,513,524	7,400,000	7,400,000	7,390,202

Seattle City Light

Dawn Lindell, General Manager & CEO

(206) 684-3500

http://www.seattle.gov/city-light/

Department Overview

Seattle City Light (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. City Light purchases 30% of its energy supply through the Bonneville Power Administration (BPA) and 20% from other sources including short-term wholesale purchases.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	1,112,069,553	1,222,498,607	1,297,621,066	1,295,394,512
Total Operations	**1,112,069,553**	**1,222,498,607**	**1,297,621,066**	**1,295,394,512**
Capital Support				
Other Funding - Capital	418,060,199	482,745,706	516,881,129	511,469,609
Total Capital	**418,060,199**	**482,745,706**	**516,881,129**	**511,469,609**
Total Appropriations	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**
Full-Time Equivalents Total*	1,809.80	1,818.80	1,818.80	1,869.80

** 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

City Light's 2025-2030 Strategic Plan Update and associated rate path were approved by Council in September 2024, and the 2026 Proposed Budget reflects the strategic priorities outlined in this plan. In keeping with the department's commitment to financial health and affordability, proposed changes are primarily net-zero reprioritizations necessary to support the strategic priorities and outcomes described in the approved plan.

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, primarily in consulting.

City Light's capital program increases by 6% ($28.7 million) in the 2026 Proposed Budget 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 2026 Proposed Budget is supported by a $477 million bond sale in 2025.

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.

Incremental Budget Changes

Seattle City Light

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,814,502,196**	**1818.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	672	-
Proposed Operating		
Establish New Commercial and Industrial Curtailment Program	-	-
Increase Power Capacity	1,401,221	3.00
Customer Development & Permitting Review	383,588	2.00
Operating Positions	249,420	5.00
Reduction to Non-Labor Budget	(1,219,871)	-
Proposed Capital		
Positions for Capital Improvement Program	-	22.00
Annual Capital Spending Adjustments	(5,411,521)	-
Proposed Technical		
Account Level Technical Correction	-	-
Bargained Annual Wage Adjustment to Base Budget	(1,580,318)	-
Light Fund Revenue Adjustment	-	-
Ongoing Changes from Current Year Legislation	-	16.00
Power Marketer Position Additions	-	3.00
SCERS Retirement Contribution Rate Reduction	(226,508)	-
Technical Changes	(1,234,759)	-
Use of Fund Balance	-	-
Total Incremental Changes	**$(7,638,075)**	**51.00**
Total 2026 Proposed Budget	**$1,806,864,121**	**1869.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $672

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Establish New Commercial and Industrial Curtailment Program

Expenditures	-

This budget-neutral item transfers $6 million from the Purchased Power budget to establish a new Large Commercial and Industrial (C&I) Curtailment Program. This program will offer incentives to large customers for reducing their load when requested, along with sharing a portion of the avoided costs among all City Light customers. Increasing load demand, increasing prices, and volatility in the wholesale energy market are driving the need to develop this program.

Increase Power Capacity

Expenditures	$1,401,221
Position Allocation	3.00

City Light is experiencing increasing electricity demand, especially at peak times. This item provides resources to expand City Light's power supply by joining an organized day-ahead market and by acquiring new energy resources. One position and $250,000 in consultant support will help the utility prepare to join a day-ahead market in 2028 or 2029. Two positions and $550,000 will help City Light increase its resource portfolio by acquiring wind, solar, and/or geothermal power.

Customer Development & Permitting Review

Expenditures	$383,588
Position Allocation	2.00

This item adds two full-time positions to conduct customer permit review in order to streamline permitting timelines and improve the customer experience. The new staff will expedite the permitting process by addressing growing permit review demands, improving interdepartmental coordination, and decreasing customer service delays. This investment is essential for enabling equitable access to services, especially for affordable housing projects and small customers. These positions will also help City Light meet its obligations to partner agencies and residents.

Operating Positions

Expenditures	$249,420
Position Allocation	5.00

This item adds a new Management Systems Analyst position to work on clean fuel standards. This revenue-generating position provides an opportunity to fund other investments. In addition, this item converts a temporary special claims analyst to a permanent position; this position investigates damage done to City Light property and aims to recover these costs. This item also converts eight part-time positions to full-time to align with current workloads.

Reduction to Non-Labor Budget

Expenditures	$(1,219,871)

City Light conducted a review of its non-labor operating budget to identify opportunities to right-size the budget. This reduction aligns the 2026 Proposed Budget with historical under spending. Most of this reduction occurs in the consulting services budget.

Seattle City Light

Proposed Capital

Positions for Capital Improvement Program

Position Allocation 22.00

This item adds position authority that is funded from appropriations in City Light's Capital Improvement Program (CIP). These new staff will work on system equipment replacement, network engineering, underground cable replacement, pole replacement, pole joint use, and technology projects. This item also converts two contract-in positions assigned to the South Fork Tolt Project to permanent positions.

Annual Capital Spending Adjustments

Expenditures $(5,411,521)

The 2026 Proposed Budget makes various adjustments to City Light's annual capital spending plan. City Light identified reductions, non-rate revenue reimbursements, and project deferral opportunities to balance proposed spending increases that are needed to meet strategic priorities, fund new projects and align funding with historical spending. For additional information, please see Seattle City Light's CIP.

Proposed Technical

Account Level Technical Correction

Expenditures -

This technical and budget-neutral item corrects a coding error that was made at the account level in the 2026 Endorsed Budget.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(1,580,318)

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

Light Fund Revenue Adjustment

Revenues $(514,129)

This item aligns the 2026 Proposed Budget with current revenue forecasts for the Light Fund. Current revenue projections are slightly lower than the 2026 endorsed amount due to a modest reduction in projected interest income.

Ongoing Changes from Current Year Legislation

Position Allocation 16.00

This change includes position changes resulting from current year legislation in 2025. This item includes two positions that were transferred from the Seattle Information Technology Department in Ordinance 127264 (the 2025 Mid-Year Supplemental Budget ordinance) as well as 14 positions in support of Sound Transit 3 as authorized in Council Bill 121068.

Power Marketer Position Additions

Position Allocation 3.00

This technical item adds three power marketer positions that were included in the 2025 Adopted and 2026 Endorsed Budgets that have a position start date of January 2026. The appropriation authority for these positions is included in the 2026 baseline, and the position authority is included in the 2026 Proposed Budget.

SCERS Retirement Contribution Rate Reduction

Expenditures $(226,508)

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

Technical Changes

Expenditures $(1,234,759)

This technical item includes adjustments associated with debt service, power line clearance, clean fuel standards, and general and administrative offset methodology. These adjustments are consistent with City Light's Strategic Plan and proposed rates.

Use of Fund Balance

Revenues $415,059,808

This is a technical item to balance the revenues and expenditures for the Light Fund.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	34,152,045	49,577,261	49,814,383	44,484,102
Total for BSL: BC-CL-W	**34,152,045**	**49,577,261**	**49,814,383**	**44,484,102**
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	106,189,070	109,113,797	116,315,408	118,926,262
Total for BSL: BC-CL-X	**106,189,070**	**109,113,797**	**116,315,408**	**118,926,262**
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	159,849,806	202,429,929	210,402,811	210,197,806
Total for BSL: BC-CL-Y	**159,849,806**	**202,429,929**	**210,402,811**	**210,197,806**
SCL - BC-CL-Z - Customer Focused - CIP				
41000 - Light Fund	117,869,279	121,624,718	140,348,527	137,861,439
Total for BSL: BC-CL-Z	**117,869,279**	**121,624,718**	**140,348,527**	**137,861,439**
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	-	-	-	-
Total for BSL: BO-CL-A	**-**	**-**	**-**	**-**
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	139,433,284	184,947,007	198,391,171	193,593,345
Total for BSL: BO-CL-ADMIN	**139,433,284**	**184,947,007**	**198,391,171**	**193,593,345**
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	79,571,983	69,198,345	72,187,447	71,717,879
Total for BSL: BO-CL-CUSTCARE	**79,571,983**	**69,198,345**	**72,187,447**	**71,717,879**
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	250,662,881	248,088,787	259,008,143	261,575,839
Total for BSL: BO-CL-DEBTSRVC	**250,662,881**	**248,088,787**	**259,008,143**	**261,575,839**
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	344,811,844	417,829,443	456,037,112	457,173,062
Total for BSL: BO-CL-PWRSUPPLY	**344,811,844**	**417,829,443**	**456,037,112**	**457,173,062**
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	128,737,655	131,104,154	134,369,021	134,369,021
Total for BSL: BO-CL-TAXES	**128,737,655**	**131,104,154**	**134,369,021**	**134,369,021**

SCL - BO-CL-UTILOPS - Utility Operations O&M				
41000 - Light Fund	168,851,907	171,330,872	177,628,173	176,965,366
Total for BSL: BO-CL-UTILOPS	**168,851,907**	**171,330,872**	**177,628,173**	**176,965,366**
Department Total	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**
Department Full-Time Equivalents Total*	**1,809.80**	**1,818.80**	**1,821.80**	**1,869.80**

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

Budget Summary by Fund Seattle City Light

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
41000 - Light Fund	1,530,129,752	1,705,244,313	1,814,502,196	1,806,864,121
Budget Totals for SCL	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331000	Direct Federal Grants	500,000	-	-	-
331110	Direct Fed Grants	114,476	-	-	-
331240	Bpa Revenues	-	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy Pa	5,778,679	5,555,144	5,419,111	5,419,111
333110	Ind Fed Grants	1,547,251	-	-	-
334010	State Grants	19,945,003	-	-	-
342020	Fire Protection Fees	(767)	-	-	-
342130	Communication Service Fees	(158)	-	-	-
343020	Services For Others-Nonop	5,179,609	9,233,345	9,418,012	9,418,012
343030	Electric Sales-Consumers	1,106,513,847	1,151,305,142	1,215,818,180	1,215,818,180
343040	Electric Sales-Governmental	22,418,508	-	-	-
343050	Interchange Power To	105,033,312	59,924,286	89,838,103	89,838,103
343060	Wholesale Power Rev Fair Value	10,665,281	-	-	-
343080	Unbilled Rev	(4,198,392)	-	-	-
343090	Elderly Utility Credit	(3,435,283)	-	-	-
343100	Other Electric Service Rev	1,912,540	1,650,000	1,650,000	1,650,000
343200	Solid Waste Utility Services	(2,286)	-	-	-
343320	Recoveries-Sundry	111,338	-	-	-
343900	Utilities-Other Rev	2,803,923	-	-	-
347100	Other Recreation Chgs-Skagit R	33,095	-	-	-
347110	Skagit Revenues-Boats	54,010	-	-	-
347120	Skagit Revenues-Commissary	361,409	-	-	-
347130	Skagit Revenues-Newhalem Lodgi	297,374	-	-	-
347140	Skagit Revenues-Newhalem Cookh	772	-	-	-
347150	Skagit Revenues-Skagit Tours	(11,061)	-	-	-
348130	Isf-Fas Fleets Maint	18,310	-	-	-
350170	Penalties On Deliquent Recs	2,848,644	-	-	-
360010	Investment Interest	-	9,816,180	10,632,078	10,117,949
360210	Oth Interest Earnings	2,274,181	-	-	-
360220	Interest Earned On Deliquent A	310,684	500,000	500,000	500,000
360260	Lease revenue GASB87	1,641,004	-	-	-
360320	Rent From Operating Property	3,282,390	3,159,943	3,220,084	3,220,084
360330	Housing Rentals & Leases	79,947	-	-	-
360350	Other Rents & Use Charges	3,962,288	10,189,680	10,535,968	10,535,968
360380	Sale Of Junk Or Salvage	2,384,650	-	-	-

360540	Cashiers Overages & Shortages	-	-	-	-
360900	Miscellaneous Revs-Other Rev	(1,791,922)	-	-	-
374000	Cap Contr Fed/State Grants	-	121,301	112,360	112,360
374010	Capital Contr-State Grants	1,853,261	-	-	-
374030	Capital Contr-Fed Dir Grants	520,734	-	-	-
375010	Capital Contr-FedIndrGrants	13,894,849	-	-	-
379010	Capital Assessments	1,010,341	-	-	-
379020	Capital Contributions	67,291,685	-	-	-
393010	Contributions In Aid Of Constr	-	40,639,832	39,924,547	39,924,547
395010	Sales Of Land & Buildings	424,000	-	-	-
397200	Interfund Revenue	1,305,046	-	-	-
Total Revenues for: 41000 - Light Fund		**1,376,932,573**	**1,297,344,853**	**1,392,318,441**	**1,391,804,312**
400000	Use of/Contribution to Fund Balance	-	407,899,460	422,183,754	415,059,808
Total Resources for:41000 - Light Fund		**1,376,932,573**	**1,705,244,313**	**1,814,502,195**	**1,806,864,121**
Total SCL Resources		**1,376,932,573**	**1,705,244,313**	**1,814,502,195**	**1,806,864,121**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation & Environmental	31,783,743	49,577,261	49,814,383	44,484,102
FINANCE AND IT SYSTEMS	2,368,302	-	-	-
Total	**34,152,045**	**49,577,261**	**49,814,383**	**44,484,102**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation & Environmental	31,783,743	49,577,261	49,814,383	44,484,102

FINANCE AND IT SYSTEMS

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FINANCE AND IT SYSTEMS	2,368,302	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BOUNDARY	27,138,905	34,790,086	30,919,826	30,714,884
CEDAR FALLS - TOLT	8,698,786	8,876,907	8,568,131	8,349,681
FLEETS AND FACILITIES	34,278,963	27,417,860	32,917,181	32,877,181
POWER SUPPLY OTHER	1,591,227	1,199,460	1,113,087	1,313,087
SKAGIT	34,481,189	36,829,485	42,797,183	45,671,429
Total	**106,189,070**	**109,113,797**	**116,315,408**	**118,926,262**
Full-time Equivalents Total*	70.62	70.62	70.62	72.62

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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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BOUNDARY	27,138,905	34,790,086	30,919,826	30,714,884
Full Time Equivalents Total	44.28	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CEDAR FALLS - TOLT	8,698,786	8,876,907	8,568,131	8,349,681
Full Time Equivalents Total	-	-	-	2.00

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

FLEETS AND FACILITIES	34,278,963	27,417,860	32,917,181	32,877,181
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
POWER SUPPLY OTHER	1,591,227	1,199,460	1,113,087	1,313,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

SKAGIT

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SKAGIT	34,481,189	36,829,485	42,797,183	45,671,429
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DISTRIBUTION OTHER	16,577,028	32,318,728	28,806,648	27,937,741
NETWORK	20,290,280	21,782,321	24,417,940	25,014,292
RADIAL	77,158,979	115,049,193	123,681,678	122,898,792
SUBSTATIONS	29,379,529	30,353,073	30,441,758	31,146,093
TRANSMISSION	16,443,990	2,926,614	3,054,787	3,200,887
Total	**159,849,806**	**202,429,929**	**210,402,811**	**210,197,806**
Full-time Equivalents Total*	269.54	269.54	269.54	289.54

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DISTRIBUTION OTHER	16,577,028	32,318,728	28,806,648	27,937,741
Full Time Equivalents Total	20.03	20.03	20.03	22.03

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
NETWORK	20,290,280	21,782,321	24,417,940	25,014,292
Full Time Equivalents Total	37.85	37.85	37.85	39.85

RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
RADIAL	77,158,979	115,049,193	123,681,678	122,898,792
Full Time Equivalents Total	108.98	108.98	108.98	124.98

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SUBSTATIONS	29,379,529	30,353,073	30,441,758	31,146,093
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
TRANSMISSION	16,443,990	2,926,614	3,054,787	3,200,887
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER AND BILLING	(291)	-	-	-
CUSTOMER IT SYSTEMS	247,261	4,597,037	14,313,026	10,862,583
LOCAL JURISDICTIONS	17,288,178	19,760,132	22,759,106	21,224,177
SERVICE CONNECTIONS	94,436,884	84,748,147	91,761,366	94,438,111
TRANSPORTATION RELOCATIONS	5,897,247	12,519,402	11,515,029	11,336,569
Total	**117,869,279**	**121,624,718**	**140,348,527**	**137,861,439**
Full-time Equivalents Total*	181.74	184.74	184.74	198.74

**FTE totals are provided for informational 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 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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER AND BILLING	(291)	-	-	-

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER IT SYSTEMS	247,261	4,597,037	14,313,026	10,862,583

CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LOCAL JURISDICTIONS	17,288,178	19,760,132	22,759,106	21,224,177
Full Time Equivalents Total	16.90	16.90	16.90	16.90

SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SERVICE CONNECTIONS	94,436,884	84,748,147	91,761,366	94,438,111
Full Time Equivalents Total	148.87	149.87	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
TRANSPORTATION RELOCATIONS	5,897,247	12,519,402	11,515,029	11,336,569
Full Time Equivalents Total	14.97	16.97	16.97	30.97

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PEOPLE AND CULTURE ADMIN O&M	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Indirect Costs	49,411,854	45,989,463	49,067,619	49,192,159
Department GA Indirect Recovery	(69,650,373)	(51,563,868)	(51,941,507)	(56,231,030)
Departmental Indirect Costs	149,258,757	164,673,973	171,608,770	169,739,998
Divisional Indirect	21,666,018	24,655,936	25,741,721	26,230,032
PTO and Benefits Indirct Costs	(11,252,972)	1,191,503	3,914,568	4,662,186
Total	**139,433,284**	**184,947,007**	**198,391,171**	**193,593,345**
Full-time Equivalents Total*	558.88	558.88	558.88	566.88

**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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Indirect Costs	49,411,854	45,989,463	49,067,619	49,192,159

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department GA Indirect Recovery	(69,650,373)	(51,563,868)	(51,941,507)	(56,231,030)

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Departmental Indirect Costs	149,258,757	164,673,973	171,608,770	169,739,998
Full Time Equivalents Total	505.53	505.53	505.53	511.53

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect	21,666,018	24,655,936	25,741,721	26,230,032
Full Time Equivalents Total	53.35	53.35	53.35	55.35

PTO and Benefits Indirct Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PTO and Benefits Indirct Costs	(11,252,972)	1,191,503	3,914,568	4,662,186

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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation Expenses	5,261,912	9,732,494	11,194,319	11,194,319
Customer Accounts & Services	74,310,071	59,465,851	60,993,128	60,523,560
Total	**79,571,983**	**69,198,345**	**72,187,447**	**71,717,879**
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation Expenses	5,261,912	9,732,494	11,194,319	11,194,319

Customer Accounts & Services

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Accounts & Services	74,310,071	59,465,851	60,993,128	60,523,560
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	250,662,881	248,088,787	259,008,143	261,575,839
Total	**250,662,881**	**248,088,787**	**259,008,143**	**261,575,839**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Purchased Power/Power Supply	344,811,844	417,829,443	456,037,112	457,173,062
Total	**344,811,844**	**417,829,443**	**456,037,112**	**457,173,062**
Full-time Equivalents Total*	69.95	71.95	74.95	77.95

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SCL - BO-CL-TAXES - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Taxes	128,737,655	131,104,154	134,369,021	134,369,021
Total	**128,737,655**	**131,104,154**	**134,369,021**	**134,369,021**

**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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution O&M	101,824,611	90,547,664	93,451,464	93,811,181
Generation O&M	41,011,794	50,522,431	53,053,735	52,982,331
Transmission O&M	26,015,502	30,260,778	31,122,975	30,171,855
Total	**168,851,907**	**171,330,872**	**177,628,173**	**176,965,366**
Full-time Equivalents Total*	526.92	530.92	530.92	531.92

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution O&M	101,824,611	90,547,664	93,451,464	93,811,181
Full Time Equivalents Total	287.08	291.08	291.08	292.08

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light’s power production facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Generation O&M	41,011,794	50,522,431	53,053,735	52,982,331
Full Time Equivalents Total	125.63	125.63	125.63	125.63

Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transmission O&M	26,015,502	30,260,778	31,122,975	30,171,855
Full Time Equivalents Total	114.21	114.21	114.21	114.21

Seattle Public Utilities

Andrew Lee, General Manager & CEO

(206) 684-3000

http://www.seattle.gov/utilities

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 material, 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, all three SPU enterprise funds enjoy strong, investment grade bond ratings in line with peer West Coast utilities. Strong bond ratings help minimize borrowing costs and rate increases for customers.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	21,767,175	26,714,045	27,689,783	24,912,740
Other Funding - Operating	1,098,695,251	1,146,849,640	1,190,830,244	1,179,814,640
Total Operations	**1,120,462,425**	**1,173,563,685**	**1,218,520,028**	**1,204,727,380**
Capital Support				
Other Funding - Capital	278,113,100	411,988,405	461,986,776	576,940,943
Total Capital	**278,113,100**	**411,988,405**	**461,986,776**	**576,940,943**
Total Appropriations	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**
Full-Time Equivalents Total*	1,506.80	1,567.80	1,582.80	1,598.80

** 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 2026 Proposed Budget appropriates $1.78 billion to SPU in 2026. Operations and maintenance (O&M) appropriations total $1.2 billion, with $25 million in General Fund spending. General Fund changes include additional resources for the Chinatown-International District Business Improvement Association's cleaning efforts and a transfer of graffiti abatement functions (including one position) to Seattle Parks and Recreation as part of the One Seattle Graffiti Program's consolidated efforts to combat graffiti.

Utility O&M expenditures include Strategic Business Plan-endorsed investments in utility services, infrastructure, environment, and enhanced customer support.

SPU's proposed capital appropriations for 2026 are up over $160 million from the 2025 Adopted and up by $100 million compared to the 2026 Endorsed Budget. Major cost drivers include acting as the administrator on behalf of the Duwamish River remediation efforts between King County, Boeing, and the City of Seattle. Other cost drivers include inflation, updated project estimates, and revised timelines, with increases concentrated in the Drainage and Wastewater Line of Business. Capital reorganizations are also made for Drainage and Wastewater and for SPU's Technology Capital Improvement Program. For Technology, master projects are renamed, and a new Cybersecurity program is created. Greater detail on changes specific to each line of business follow. For more information, please see the 2026-2031 Proposed Capital Improvement Program.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in early September 2024. The proposed budget also reflects current and endorsed

utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

Drainage and Wastewater Highlights

The 2026 Proposed Budget appropriates $598 million for Operations and Maintenance (O&M) in the Drainage and Wastewater (DWW) Line of Business. This is a $3 million increase compared to the 2026 Endorsed and a $40 million increase compared to the 2025 Adopted. These appropriations cover funding for operations and administration, engineering staff, consultants, taxes and fees, debt service, and major service contracts. A significant add for 2026 is $1.6 million for South Park Flood Control efforts, including planning and maintenance of temporary flood walls. A majority of this funding (75%) is planned to be offset by reimbursement by the King County Flood Control District. This change also includes the transfer of three reallocated positions within SPU. Other technical changes to DWW O&M reflect updated debt service and tax figures, central costs for City-provided services, and revised labor costs.

The 2026-2031 Proposed CIP marks a significant increase in DWW capital expenditures. The proposed CIP provides for $381 million in DWW CIP costs, compared to $267 million in the 2026 Endorsed and $231 million in the 2025 Adopted. Significant cost drivers are land acquisition costs for creek culverts (in order to meet fish passage and stream flow requirements per Tribal Treaty rights and State requirements) and for consolidated North operations center (North One Water), where costs have been shifted into 2026 from 2025. Other cost drivers are heavy equipment purchases, as well as labor, contracts, and other inflationary pressures.

For 2026, the DWW Capital Program is also being reorganized, consolidating drainage system work into a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and creating new geographic master projects within that structure. Other changes include the creation of a new master project to manage main extensions funded by System Development Charges and moving the South Park Stormwater Program from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level.

Drainage and Wastewater activities are funded by ratepayers. Current Drainage and Wastewater Rates were adopted in September 2024. Customers face increases in 2026 due to higher, contractually obligated King County Wastewater Treatment Rates which are passed through to Seattle ratepayers, meaning sewer rates will increase by 6.1% in 2026 and 7.9% in 2027. Drainage rates will increase by 5.1% in 2026 and 4.9% in 2027. To mitigate the impact of King County treatment rates, SPU is increasing its vacancy rate assumption (from 4% to 6%), revising CIP schedules, and making targeted reductions in O&M in order to bring the six-year combined rate path (for all lines of business) to 4.8% from a projected 5.7%. (The SBP Endorsed Rate Path for 2025-2030 was 4.7%.)

Water Highlights

The proposed budget appropriates $315 million in Water Fund O&M in 2026, which represents a $7 million decrease from the 2026 Endorsed and a $5 million increase from the 2025 Adopted. Major O&M expenses include labor, administration, tax payments, and debt service costs.

The 2026-2031 Proposed CIP funds $177 million in capital expenditures for 2026, representing a small $6 million increase from the 2026 Endorsed and a larger $28 million increased compared to 2025 Adopted. Changes largely reflect routine updates to project costs and 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 related to transportation levies , 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 are set to increase by 2.0% in 2026. New rate legislation for the 2027-2029 period will be introduced to the City Council in 2026.

Solid Waste Highlights

The 2026 Proposed Budget appropriates $267 million for Solid Waste O&M in 2026, a decrease of over $7 million compared to the 2026 Endorsed and $12 million compared to the 2025 Adopted. O&M costs include labor, shared utility-wide administrative costs, and taxes, debt service, and major service contracts. An $852,000 add covers planning and temporary staffing for technology upgrades to transfer stations and Kent Highlands Landfill beneficial re-use. A $150,000 one-time add increases funding for textile waste prevention grants, upping total funding for this in 2026 to $300,000.

Proposed CIP expenditures for Solid Waste are $19.5 million, $4.3 million less than in the 2026 Endorsed and $12 million less than in the 2025 Adopted. Major projects include cleanup of the historic South Park Landfill and South Transfer Station operational improvements such as floor resurfacing and drainage and wastewater improvements to meet regulatory requirements. Declines in anticipated 2026 CIP expenditures are due to scope changes, rebids, and litigation, which have shifted costs into the outyears of the CIP.

Solid Waste is funded by charges to residents and businesses, based on the waste volumes. New rate legislation has been transmitted to the City Council for 2026 through 2028, under which average rates will increase by 3.2% in 2026, 3.5% in 2027, and 3.5% in 2028.

General Fund

The 2026 Proposed Budget provides SPU $25 million in GF appropriations, a reduction of $2.8 million compared to the 2026 Endorsed and $1.8 million compared to the 2025 Adopted. General Fund work 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 trailer facilities.

Changes for 2026 include:

- Transferring enforcement of the Graffiti Nuisance Code to Seattle Parks and Recreation. This transfer includes one position. Changes in 2025 transferred the Graffiti Rangers and most Citywide abatement to SPR under the One Seattle Graffiti Plan. These changes finalize the consolidation of abatement services.
- Aligning the Public Hygiene Program budget to program actuals. Program efficiencies allowed SPU to manage the existing three shower trailers at lower costs than projected in prior years. These savings will help address General Fund shortfalls and allow expanded General Fund support for other shelter services in other departments.

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.

Incremental Budget Changes

Seattle Public Utilities

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,680,506,804**	**1567.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	-	-
Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)	(14,510,436)	-

Positions Approved in 2026 Endorsed Budget	-	15.00
Ongoing Changes from Current Year Legislation	899,923	17.00
Proposed Operating		
Funding and Staff Reallocation to Support South Park Flood Control Efforts	1,602,144	-
Solid Waste Kent Landfill Reuse and Transfer Station Support	852,300	-
Additional Resources for Chinatown-International District Cleaning	250,000	-
Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations	150,000	-
Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation	(1,022,163)	(1.00)
Realign Public Hygiene Budget to Actuals	(2,014,415)	-
Proposed Capital		
Water Fund Capital Budget Changes	4,097,067	-
Drainage and Wastewater Fund Capital Budget Changes	106,708,416	-
Solid Waste Fund Capital Budget Changes	(4,427,904)	-
Technology-Related Capital Budget Changes	3,576,588	-
Drainage and Wastewater Main Extension Program	5,000,000	-
Drainage and Wastewater Capital Reorganization	-	-
SPU Technology Capital Reorganization	-	-
Proposed Technical		
Transfer South Park Stormwater Program to Sediments Budget Summary Level	-	-
Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level	-	-
SPU Revenues	-	-
Revenue Adjustments for Use of Fund Balance	-	-
Total Incremental Changes	**$101,161,518**	**31.00**
Total 2026 Proposed Budget	**$1,781,668,322**	**1598.80**

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 and other central cost factors. 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."

Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)

Expenditures	$(14,510,436)

This item adjusts appropriations across all SPU funds and General Fund to cover changes to SPU's operations and maintenance. These changes cover baseline changes such as labor costs and revised projections for taxes, debt service, and major service contract payments. They also cover indirect Citywide indirect costs.

The adjustments included in this request and the SPU budget overall are consistent with the Proposed 2025-2030 Strategic Business Plan as well as with the Solid Waste Rate proposal that will be submitted for approval in Summer 2025.

Positions Approved in 2026 Endorsed Budget

Position Allocation	15.00

This item formally adds position authority for 15 full-time positions added to Seattle Public Utilities in the 2026 Endorsed Budget as part of the City Council adopted 2025-2030 Strategic Business Plan. These comprise of: 2.0 Senior Civil Engineers, 1.0 Senior Civil Engineering Specialist, 1.0 Senior Capital Projects Coordinator, 1.0 Assistant Civil Engineering Specialist I, 1.0 Planning and Development Specialist II, 1.0 Senior Training and Education Coordinator, 4.0 Water Pipe Workers, 1.0 Senior Construction and Maintenance Equipment Operator, 1.0 Construction and Maintenance Equipment Operator, 1.0 Utility Systems Maintenance Technician, and 1.0 Heavy Truck Driver.

Ongoing Changes from Current Year Legislation

Expenditures	$899,923
Position Allocation	17.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. The legislation includes appropriations and position authority for six full-time employees associated with System Development Charges and the associated Cost Sharing Program, as well as position authority for 11 full-time positions linked to Sound Transit 3.

Proposed Operating

Funding and Staff Reallocation to Support South Park Flood Control Efforts

Expenditures	$1,602,144
Position Allocation	-

This item adds appropriation in the Drainage & Wastewater Fund for flood control work in the South Park neighborhood. It also reallocates three existing positions in SPU to support this work, allocating these positions as two laborers and one capital projects coordinator. The funding and staffing provided here will allow SPU to dedicate year-round planning and coordination for flood control efforts, including putting up and maintaining temporary flood walls, activating the emergency response plan, and maintaining inventories of tools, materials, and supplies. Estimated non-labor costs in this request assume two annual flooding events in South Park. Up to 75 percent of these costs are reimbursable by the King County Flood Control District.

Solid Waste Kent Landfill Reuse and Transfer Station Support

Expenditures	$852,300

This item adds funding and temporary staffing for Solid Waste operations. Resources added here will support technology upgrades at SPU's transfer stations and capital planning, such as beneficial reuse for SPU's Kent Highlands Landfill site.

With this funding, SPU will hire two temporary technology staff to support SPU's unique Operational Technology (OT) systems for the North and South Transfer Stations. SPU is in the process of evaluating, updating, and strengthening these systems. The temporary staff funded here will collaborate with project teams and subject matter experts to enhance system support throughout the three-year effort.

This item also adds funding for SPU to explore, in partnership with the City of Kent, opening up a portion of the Kent Highlands Landfill site for beneficial reuse. This body of work will also be supported by a temporary Senior Capital Projects Coordinator, who will also assist with other capital planning work, such as South Transfer Station upgrades (such as floor and compactor replacements) and meeting regulatory requirements, such as transfer station drainage and wastewater improvements.

Additional Resources for Chinatown-International District Cleaning

Expenditures	$250,000

This item adds $250,000 in one-time General Fund to continue funding cleanup efforts in the Chinatown-International District (CID) in coordination with the CID Business Improvement Association (BIA). This will continue funding for litter abatement, needles and sharps cleanup, graffiti abatement, and bulky item removal, as originally funded in the 2024 Downtown Activation Plan.

Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations

Expenditures	$150,000

This item increases appropriations in the Solid Waste Fund on a one-time basis for community grants targeting textile waste prevention. This investment is intended to support organizations that help communities such as refugee and immigrant women overcome barriers to employment, while simultaneously diverting waste from Seattle's waste disposal system. This program was first funded by a Council Amendment in 2025 and $150,000 was included for this work in the 2026 Endorsed Budget. This item doubles the funding for this program, bringing the total amount of 2026 funding to $300,000.

Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation

Expenditures	$(1,022,163)
Position Allocation	(1.00)

This item reduces General Fund appropriations in SPU reflecting the transfer of additional graffiti abatement responsibilities to Seattle Parks and Recreation (SPR). Functions transferred to SPR include enforcement of the Graffiti Code, including one Planning and Development Specialist II position, as well as abatement of graffiti on parking pay stations, previously subject to an agreement between SPU and Seattle Department of Transportation (SDOT).

These actions are intended to reduce overhead costs and to consolidate and align resources for the One Seattle Graffiti Plan, a citywide initiative focused on graffiti removal teams, targeted enforcement and assistance for impacted businesses, and support for public art and volunteer clean-up efforts. Alongside the transfers described here, the proposed budget provides additional funding and staffing for graffiti abatement and prevention in SPR,

SDOT, and the Office of Arts and Culture. For more detail on these changes, see budget sections for these departments.

Realign Public Hygiene Budget to Actuals

Expenditures $(2,014,415)

This item reduces General Fund appropriations in SPU and aligns the Public Hygiene Program budget with anticipated spending in 2026. No service reductions are intended. SPU will continue to site and operate three trailers with shower facilities and restrooms in order to provide hygiene services to the unsheltered.

Since the Public Hygiene Program was launched during Covid, SPU has managed to achieve several operational efficiencies, including the use of owned assets, reduced SPU staff time and engineering support, and hookups to the sewer system rather than the use of mobile pump-out services. These actions have reduced ongoing operations costs for the program. SPU will continue to maintain existing service levels with this budget change. The proposed budget reallocates these General Fund dollars to other shelter and homelessness services.

Proposed Capital

Water Fund Capital Budget Changes

Expenditures $4,097,067

This item adjusts appropriations for the Water Fund to align with the Proposed 2026-2031 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 information, please see 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Fund Capital Budget Changes

Expenditures $106,708,416

This item adjusts appropriations for the Drainage and Wastewater Fund to align with the Proposed 2026-2031 Capital Improvement Program. Significant increases are primarily driven by SPU's role as administrator for the Duwamish River Mitigation effort between King County, Boeing, and the City of Seattle. Additional increases include higher land acquisition costs associated with drainage system improvements like creek culvert repairs and replacements, as well as heavy equipment purchases. 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 2026-2031 Capital Improvement Program.

Solid Waste Fund Capital Budget Changes

Expenditures $(4,427,904)

This item adjusts appropriations for the Solid Waste Fund to align with the Proposed 2026-2031 Capital Improvement Program. The Solid Waste Line of Business manages the collection and disposal of solid waste generated within the City of Seattle. Changes from the previous Capital Improvement Plan include reductions associated with project delays. These changes are the result of major scope changes, rebidding processes, changes to design teams, and litigation. The projects include the South Transfer Station (STS) Phase II, South Park Landfill Development, resurfacing of the STS tipping floor, and drainage and wastewater system improvements to meet regulatory requirements at both stations. These changes shift projected spending from 2026 into outyears of the CIP.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Technology-Related Capital Budget Changes

Expenditures $3,576,588

This item adjusts appropriations across the Drainage and Wastewater, Water, and Solid Waste Funds to align with the Proposed 2026-2031 Technology Capital Improvement Program (CIP). These changes increase 2026 Technology CIP spending by $3.6 million. 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 planning, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Main Extension Program

Expenditures $5,000,000

This item establishes and funds a new Master Project, the "Drainage and Wastewater Mainline Extension" program, in the New DWW Infrastructure Budget Summary Level (BC-SU-C390B). This program will be funded by revenue from Drainage and Wastewater System Development Charges (SDCs) and this revenue will help SPU partially fund developer-initiated infrastructure improvements.

Drainage and Wastewater Capital Reorganization

Expenditures -

This item creates a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and reorganizes the Drainage and Wastewater Line of Business's Master Project structure. The New Drainage and Wastewater Infrastructure Budget Summary Level is intended to manage funding for new capital projects for reducing sewer overflows and flooding, protecting waterways, and meeting state and federal mandates. The new Master Project structure is intended to better coordinate Drainage and Wastewater Capital Planning on regional or citywide bases. Budgetary changes in this action are budget neutral, shifting funding from existing older project structures into new ones.

SPU Technology Capital Reorganization

Expenditures -

This item reorganizes the Master Project structure within SPU's Technology Budget Summary Level in order to better align the Technology Capital Improvement Program with SPU's completed Strategic Technology Plan. These changes include adding a new "Cybersecurity" Master Project as well as renaming existing master projects to more accurately

capture their current and future scope of work.

Proposed Technical

Transfer South Park Stormwater Program to Sediments Budget Summary Level

Expenditures -

This is a technical item that moves the South Park Stormwater capital project from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level. This change aligns the South Park Stormwater Program and SPU's Duwamish Valley Resilience work with related waterway rehabilitation and restoration projects in and around Seattle's waterways.

Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level

Position Allocation -

This is a technical item to transfer positions between Budget Summary Levels as part of SPU's reorganization.

SPU Revenues

Revenues $(76,457,923)

This item budgets SPU's projected revenues for 2026.

Revenue Adjustments for Use of Fund Balance

Revenues $302,582,440

This is at technical item that accounts for use of fund balance to balance revenues and expenditures.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	39,343,126	53,469,435	65,718,787	63,647,042
Total for BSL: BC-SU-C110B	**39,343,126**	**53,469,435**	**65,718,787**	**63,647,042**
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	5,625,470	11,915,442	25,265,759	9,750,572
Total for BSL: BC-SU-C120B	**5,625,470**	**11,915,442**	**25,265,759**	**9,750,572**
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	3,294,459	2,878,358	4,956,409	1,471,739
Total for BSL: BC-SU-C130B	**3,294,459**	**2,878,358**	**4,956,409**	**1,471,739**
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	1,995,521	1,426,186	10,237,252	17,756,051
Total for BSL: BC-SU-C140B	**1,995,521**	**1,426,186**	**10,237,252**	**17,756,051**

SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	5,496,179	19,510,912	15,270,762	19,718,577
44010 - Drainage and Wastewater Fund	(2,206)	-	-	-
Total for BSL: BC-SU-C150B	**5,493,972**	**19,510,912**	**15,270,762**	**19,718,577**
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	1,006,710	1,570,811	5,738,262	1,069,288
Total for BSL: BC-SU-C160B	**1,006,710**	**1,570,811**	**5,738,262**	**1,069,288**
SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	5,054,782	21,015,121	16,138,520	11,440,121
Total for BSL: BC-SU-C230B	**5,054,782**	**21,015,121**	**16,138,520**	**11,440,121**
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	290,202	397,000	807,000	761,000
Total for BSL: BC-SU-C240B	**290,202**	**397,000**	**807,000**	**761,000**
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	34,041,394	30,377,663	58,904,106	-
Total for BSL: BC-SU-C333B	**34,041,394**	**30,377,663**	**58,904,106**	**-**
SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience				
44010 - Drainage and Wastewater Fund	8,721,593	13,421,604	13,177,974	31,172,874
Total for BSL: BC-SU-C350B	**8,721,593**	**13,421,604**	**13,177,974**	**31,172,874**
SPU - BC-SU-C360B - Combined Sewer Overflows				
43000 - Water Fund	(1)	-	-	-
44010 - Drainage and Wastewater Fund	61,421,873	92,097,937	92,151,870	86,532,148
Total for BSL: BC-SU-C360B	**61,421,872**	**92,097,937**	**92,151,870**	**86,532,148**
SPU - BC-SU-C370B - Rehabilitation				
44010 - Drainage and Wastewater Fund	58,400,198	43,888,034	43,146,299	58,552,157
Total for BSL: BC-SU-C370B	**58,400,198**	**43,888,034**	**43,146,299**	**58,552,157**
SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide				
44010 - Drainage and Wastewater Fund	7,893,984	10,958,377	20,757,436	-
Total for BSL: BC-SU-C380B	**7,893,984**	**10,958,377**	**20,757,436**	**-**
SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure				
44010 - Drainage and Wastewater Fund	-	-	-	128,936,896
Total for BSL: BC-SU-C390B	**-**	**-**	**-**	**128,936,896**
SPU - BC-SU-C410B - Shared Cost Projects				

43000 - Water Fund	23,359,185	53,231,789	39,806,856	57,677,884
44010 - Drainage and Wastewater Fund	13,346,916	34,536,996	34,506,705	69,158,730
45010 - Solid Waste Fund	1,815,443	8,423,790	5,352,781	5,669,276
Total for BSL: BC-SU-C410B	**38,521,544**	**96,192,575**	**79,666,341**	**132,505,890**
SPU - BC-SU-C510B - Technology				
43000 - Water Fund	3,089,012	5,533,648	4,221,000	5,723,167
44010 - Drainage and Wastewater Fund	3,246,693	5,791,027	4,321,500	6,268,230
45010 - Solid Waste Fund	672,569	1,544,274	1,507,500	1,635,191
Total for BSL: BC-SU-C510B	**7,008,274**	**12,868,950**	**10,050,000**	**13,626,588**
SPU - BO-SU-N000B - General Expense				
00100 - General Fund	2,337,992	2,405,550	2,525,827	2,525,827
43000 - Water Fund	137,928,382	148,088,951	151,915,767	141,610,096
44010 - Drainage and Wastewater Fund	353,682,991	394,538,241	424,426,427	421,264,119
45010 - Solid Waste Fund	243,253,325	213,410,300	205,371,639	193,514,769
Total for BSL: BO-SU-N000B	**737,202,691**	**758,443,041**	**784,239,660**	**758,914,811**
SPU - BO-SU-N100B - Leadership and Administration				
00100 - General Fund	83,206	-	-	-
43000 - Water Fund	73,369,731	73,067,237	77,480,575	80,205,527
44010 - Drainage and Wastewater Fund	78,967,924	75,330,168	79,545,830	82,300,295
45010 - Solid Waste Fund	21,159,560	19,884,074	21,165,308	22,683,012
Total for BSL: BO-SU-N100B	**173,580,421**	**168,281,479**	**178,191,714**	**185,188,834**
SPU - BO-SU-N200B - Utility Service and Operations				
00100 - General Fund	19,345,977	24,308,495	25,163,956	22,386,912
43000 - Water Fund	74,756,399	87,955,657	91,709,238	92,691,324
44010 - Drainage and Wastewater Fund	73,571,778	88,524,727	91,315,199	94,922,295
45010 - Solid Waste Fund	42,005,160	46,050,285	47,900,261	50,623,204
Total for BSL: BO-SU-N200B	**209,679,314**	**246,839,165**	**256,088,653**	**260,623,735**
Department Total	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**
Department Full-Time Equivalents Total*	**1,506.80**	**1,567.80**	**1,582.80**	**1,598.80**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	21,767,175	26,714,045	27,689,783	24,912,740
43000 - Water Fund	369,264,173	458,648,427	492,320,666	491,321,266

44010 - Drainage and Wastewater Fund	693,293,137	789,464,774	862,253,346	979,107,744
45010 - Solid Waste Fund	314,251,041	310,724,844	298,243,009	286,326,572
Budget Totals for SPU	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341040	Sales Of Maps & Publications	1,314	-	-	-
343310	Recoveries	5,924	-	-	-
360220	Interest Earned On Deliquent A	60	-	-	-
360250	Other Equip/Vehicle Rentals	260	-	-	-
360420	Other Judgments & Settlements	673	-	-	-
Total Revenues for: 00100 - General Fund		**8,231**	**-**	**-**	**-**
309010	Non-Operating Revenues	-	692,595	701,370	794,969
321000	Business Licenses And Permits	150	-	-	-
332020	Build America Bonds Subsidy Pa	1,619,191	1,670,664	1,597,047	-
333110	Ind Fed Grants	100,281	-	-	-
334010	State Grants	1,882,290	6,642,722	6,808,790	12,240,147
337080	Other Private Contrib & Dons	5,119,002	-	-	-
341070	Print & Copy Svcs-Outsourced	(895)	-	-	-
342130	Communication Service Fees	(45)	-	-	-
343010	Architect/Engineering Svc Chrg	364,008	-	-	-
343020	Services For Others-Nonop	9,065	-	-	-
343080	Unbilled Rev	731,073	-	-	-
343090	Elderly Utility Credit	(6,129,389)	-	-	-
343110	Retail Water Utility Services	228,630,812	228,451,766	233,235,543	233,113,117
343120	Wholesale Water Sales	64,922,374	58,440,142	59,708,212	59,708,212
343130	Other Utility Operating Rev	2,654,739	5,791,922	5,913,723	5,913,723
343310	Recoveries	26,385	-	-	-
343350	Municipal Utility Services	12,264,630	12,541,576	12,804,200	12,845,908
343360	Tap Revenue	6,959,404	12,805,507	13,073,654	7,087,500
343900	Utilities-Other Rev	(3,200,000)	-	-	-
350180	Misc Fines & Penalties	547,243	-	-	-
350190	Nsf Check Fees	53,175	-	-	-
360020	Inv Earn-Residual Cash	6,298,657	-	-	-

360220	Interest Earned On Deliquent A	21,545	-	-	-
360300	St Space Facilities Rentals	450	-	-	-
360310	Lt Space/Facilities Leases	510	-	-	-
360320	Rent From Operating Property	1,092,866	-	-	-
360350	Other Rents & Use Charges	165,918	851,981	873,281	873,281
360380	Sale Of Junk Or Salvage	137,156	-	-	-
360420	Other Judgments & Settlements	465,197	-	-	-
360750	Misc Reimb Adj-Pers & Other	139	3,587,240	3,753,181	5,248,682
360900	Miscellaneous Revs-Other Rev	176,383	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	1,250,092	-	-	-
379020	Capital Contributions	1,180,622	-	-	-
379040	Capital Contr-Connect Charge	4,459,773	-	-	-
397100	Intrafund Revenues	-	100,548,869	98,670,089	106,096,971
Total Revenues for: 43000 - Water Fund		**331,802,802**	**432,024,984**	**437,139,089**	**443,922,511**
400000	Use of/Contribution to Fund Balance	-	26,623,443	55,181,577	47,398,756
Total Resources for:43000 - Water Fund		**331,802,802**	**458,648,427**	**492,320,666**	**491,321,266**
330020	Intergov-Revenues	12,090	-	-	-
332020	Build America Bonds Subsidy Pa	1,088,007	1,476,901	1,476,901	-
334010	State Grants	547,276	-	19,966,410	28,600,000
337010	Grants & Contr From Local Govt	21,469	-	-	-
337080	Other Private Contrib & Dons	4,416,093	-	-	-
341070	Print & Copy Svcs-Outsourced	(31)	-	-	-
341270	Real Estate Svc Charges	380	-	-	-
343010	Architect/Engineering Svc Chrg	4,603,418	-	-	-
343020	Services For Others-Nonop	462,519	-	-	-
343080	Unbilled Rev	1,490,404	-	-	-
343090	Elderly Utility Credit	(12,883,314)	-	-	-
343130	Other Utility Operating Rev	-	4,952,595	5,245,457	13,254,633
343140	Wastewater Utility Services	377,358,885	402,136,035	422,682,235	415,247,669
343150	Drainage Utility Services	199,706,733	211,160,885	221,759,488	211,180,491
343160	Side Sewer Permit Fees	1,688,163	1,828,266	1,873,972	-
343170	Sewer Connection Charges	320,362	-	-	-
343180	Drainage Permit Fees	385,195	460,499	472,012	-
343310	Recoveries	2,044,972	-	-	-
343350	Municipal Utility Services	3,566,746	-	-	-
347080	Cult & Rec Training Charges	(261)	-	-	-
350180	Misc Fines & Penalties	589,194	-	-	-
360020	Inv Earn-Residual Cash	20,626,332	-	-	-
360210	Oth Interest Earnings	7,217	-	-	-

360220	Interest Earned On Deliquent A	14,589	-	-	-
360290	Parking Fees	(14)	-	-	-
360320	Rent From Operating Property	3,174	-	-	-
360350	Other Rents & Use Charges	19,843	-	-	-
360420	Other Judgments & Settlements	116,741,383	-	-	-
360750	Misc Reimb Adj-Pers & Other	560	3,695,945	3,866,913	5,393,504
360900	Miscellaneous Revs-Other Rev	25,429	-	-	-
373013	G/L Lse Term GASB 96	6,220	-	-	-
374010	Capital Contr-State Grants	1,643,677	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	55,948	-	-	-
379020	Capital Contributions	147,370	-	-	-
397100	Intrafund Revenues	-	84,030,979	122,825,432	162,732,475
Total Revenues for: 44010 - Drainage and Wastewater Fund		**724,710,030**	**709,742,105**	**800,168,821**	**836,408,772**
400000	Use of/Contribution to Fund Balance	-	79,722,669	62,084,525	142,698,972
Total Resources for:44010 - Drainage and Wastewater Fund		**724,710,030**	**789,464,774**	**862,253,346**	**979,107,744**
309010	Non-Operating Revenues	-	1,147,713	713,415	36,207
334010	State Grants	2,085	-	-	-
337010	Grants & Contr From Local Govt	183,492	-	-	-
343090	Elderly Utility Credit	(7,061,331)	-	-	-
343130	Other Utility Operating Rev	401,792	27,135	36,207	-
343200	Solid Waste Utility Services	254,609,597	242,007,215	254,597,448	256,153,576
343210	Transfer Station Charges	22,414,635	16,761,335	17,665,811	21,337,196
343240	Commercial Disposal Charges	7,678,710	-	-	-
343280	Recycled Materials Rev	6,961,933	6,000,770	6,634,210	5,905,105
347080	Cult & Rec Training Charges	(70)	-	-	-
350180	Misc Fines & Penalties	300,430	-	-	-
350190	Nsf Check Fees	275	-	-	-
360020	Inv Earn-Residual Cash	7,401,351	-	-	-
360220	Interest Earned On Deliquent A	16,708	-	-	-
360350	Other Rents & Use Charges	11,245	-	-	-
360420	Other Judgments & Settlements	21,981	-	-	-
360750	Misc Reimb Adj-Pers & Other	11,565	13,088,899	13,676,065	12,595,731
373010	Gains/Losses	7,383,226	-	-	-
Total Revenues for: 45010 - Solid Waste Fund		**300,337,625**	**279,033,066**	**293,323,155**	**296,027,815**
400000	Use of/Contribution to Fund Balance	-	31,691,778	4,919,854	(9,701,243)
Total Resources for:45010 - Solid Waste Fund		**300,337,625**	**310,724,844**	**298,243,009**	**286,326,572**

360510	L/T Disabil Insur Employer Con	(1)	-	-	-
Total Revenues for: 68100 - Salary Fund		**(1)**	**-**	**-**	**-**
Total SPU Resources		**1,356,858,687**	**1,558,838,045**	**1,652,817,021**	**1,756,755,583**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution	39,343,126	53,469,435	65,718,787	63,647,042
Total	**39,343,126**	**53,469,435**	**65,718,787**	**63,647,042**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transmission	5,625,470	11,915,442	25,265,759	9,750,572
Total	**5,625,470**	**11,915,442**	**25,265,759**	**9,750,572**
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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Watershed Stewardship	3,294,459	2,878,358	4,956,409	1,471,739
Total	**3,294,459**	**2,878,358**	**4,956,409**	**1,471,739**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Quality & Treatment	1,995,521	1,426,186	10,237,252	17,756,051
Total	**1,995,521**	**1,426,186**	**10,237,252**	**17,756,051**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Resources	5,493,972	19,510,912	15,270,762	19,718,577
Total	**5,493,972**	**19,510,912**	**15,270,762**	**19,718,577**
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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Habitat Conservation Program	1,006,710	1,570,811	5,738,262	1,069,288
Total	**1,006,710**	**1,570,811**	**5,738,262**	**1,069,288**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

**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-C230B - New Facilities

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New Facilities	5,054,782	21,015,121	16,138,520	11,440,121
Total	**5,054,782**	**21,015,121**	**16,138,520**	**11,440,121**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation & Heavy Eqpt	290,202	397,000	807,000	761,000
Total	**290,202**	**397,000**	**807,000**	**761,000**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Protection of Beneficial Uses	34,041,394	30,377,663	58,904,106	-
Total	**34,041,394**	**30,377,663**	**58,904,106**	**-**
Full-time Equivalents Total*	14.00	14.00	14.00	-

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SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience

The purpose of the Sediments and Duwamish Valley Water Resilience 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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sediments	8,721,593	13,421,604	13,177,974	31,172,874
Total	**8,721,593**	**13,421,604**	**13,177,974**	**31,172,874**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Combined Sewer Overflows	61,421,872	92,097,937	92,151,870	86,532,148
Total	**61,421,872**	**92,097,937**	**92,151,870**	**86,532,148**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation	58,400,198	43,888,034	43,146,299	58,552,157
Total	**58,400,198**	**43,888,034**	**43,146,299**	**58,552,157**
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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Flooding, Sewer Backup & Lndsl	7,893,984	10,958,377	20,757,436	-
Total	**7,893,984**	**10,958,377**	**20,757,436**	**-**
Full-time Equivalents Total*	25.00	25.00	25.00	-

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SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

The Drainage and Wastewater Infrastructure Budget Summary Level is to plan and implement new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of waterbodies, and adapt to future challenges.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New DWW Infrastructure	-	-	-	128,936,896
Total	**-**	**-**	**-**	**128,936,896**
Full-time Equivalents Total*	-	-	-	39.00

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SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shared Cost Projects	38,521,544	96,192,575	79,666,341	132,505,890
Total	**38,521,544**	**96,192,575**	**79,666,341**	**132,505,890**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technology	7,008,274	12,868,950	10,050,000	13,626,588
Total	**7,008,274**	**12,868,950**	**10,050,000**	**13,626,588**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138
Capital Purchases	183,849	279,772	285,368	285,368
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710
Total	**737,202,691**	**758,443,041**	**784,239,660**	**758,914,811**
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

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The following information summarizes the programs in General Expense Budget Summary Level:

Budget Reserves

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Purchases	183,849	279,772	285,368	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Divisional Indirect Costs	771,496	900,688	934,466	917,647
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970
Total	**173,580,421**	**168,281,479**	**178,191,714**	**185,188,834**
Full-time Equivalents Total*	149.10	154.10	155.10	156.10

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

Citywide Indirect Costs

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Full Time Equivalents Total	144.10	149.10	150.10	150.10

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	771,496	900,688	934,466	917,647

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Full Time Equivalents Total	3.00	3.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970

Full Time Equivalents Total	2.00	2.00	2.00	3.00

SPU - BO-SU-N200B - Utility Service and Operations

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852
Water Supply & Transmssn Systm	6,585,260	5,059,094	5,242,380	5,076,344
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Total	**209,679,314**	**246,839,165**	**256,088,653**	**260,623,735**
Full-time Equivalents Total*	968.70	1,024.70	1,038.70	1,053.70

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
Full Time Equivalents Total	5.00	24.00	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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
Full Time Equivalents Total	-	-	1.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Full Time Equivalents Total	3.00	8.00	9.00	9.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Full Time Equivalents Total	114.00	118.00	123.00	134.00

Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and

options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Full Time Equivalents Total	1.00	2.00	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).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Full Time Equivalents Total	101.56	96.56	96.56	95.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Full Time Equivalents Total	233.05	242.05	242.05	242.05

Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Full Time Equivalents Total	120.09	121.09	122.09	122.09

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852

Water Supply & Transmssn Systm

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Supply & Transmssn Systm	6,585,260	5,059,094	5,242,380	5,076,344

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Full Time Equivalents Total	137.00	159.00	165.00	170.00

Seattle Department of Transportation

Adiam Emery, Director

(206) 684-5000

http://www.seattle.gov/transportation

Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is estimated to be worth approximately $41 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 134 bridges;
- 531 stairways;
- 642 retaining walls;
- 2.2 miles of seawalls;
- 1,162 signalized intersections;
- 57.2 miles of multi-purpose trails;
- 2,284 miles of improved sidewalks and median pathways;
- 179 miles of on-street bicycle facilities;
- Over 40,000 street trees;
- 1,454 pay stations;
- 35,969 curb ramps; and
- Around 207,000 signs

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, Mobility-Capital, Central Waterfront, and Capital General Expense Budget Summary Levels (BSLs).

Operations and Maintenance covers day-to-day operations and routine maintenance that keep people and goods moving throughout the city, which includes operating the City's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and transportation planning and engineering. The seven BSLs in this area are: South Lake Union Streetcar Operations; First Hill Streetcar Operations; Waterfront and Civic Projects; Bridges and Structures; Maintenance Operations; Mobility-Operations; and Right-of-Way Management.

Business Management and Support provides overall policy direction and business support for SDOT and includes the Leadership and Administration and General Expense BSLs.

Seattle Department of Transportation

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	63,007,085	56,243,486	57,234,021	59,517,785
Other Funding - Operating	232,927,545	289,176,674	259,060,295	266,385,571
Total Operations	**295,934,630**	**345,420,160**	**316,294,316**	**325,903,356**
Capital Support				
General Fund Support	4,655,055	-	-	-
Other Funding - Capital	364,330,958	329,451,698	319,425,553	345,230,349
Total Capital	**368,986,013**	**329,451,698**	**319,425,553**	**345,230,349**
Total Appropriations	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**
Full-Time Equivalents Total*	1,113.50	1,188.50	1,231.50	1,290.00

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Budget Overview

The Seattle Department of Transportation's (SDOT's) 2026 Proposed Budget adjusts spending between Capital and Operating budgets, in large part as SDOT adds new staff to drive the delivery of the 2024 Transportation Levy. SDOT's budget also reflects the convergence of multiple challenges and opportunities: flexible, transportation-specific revenue streams continue to be slow to recover post-pandemic; reductions to central revenue allocations; new transportation priorities; and budget realignment post passage of the 2024 Transportation Levy.

Revenue

In 2025 and 2026, overall Transportation Fund revenues will decrease, continuing a recent trend. At the same time, ongoing base operating and capital costs continue to trend up at a rate that exceeds inflation. Commercial Parking Tax, SDOT's most flexible transportation-restricted revenue source, is projected to fall by $8 million during 2025 and 2026 compared to 2026 Endorsed Budget expectations due to anticipated lower commercial parking activity. Similarly, Automated Traffic Safety Camera (ATSC) revenue is projected to fall by $10 million during 2025 and 2026 compared to projections in the 2026 Endorsed Budget due to changes in driver behavior, technical challenges with camera operations, and slowed ATSC expansion. Lower transportation-specific revenues will result in SDOT's continued challenges to support increasing obligations in maintenance and operations.

The passage of the new $1.55 billion, 8-year 2024 Transportation Levy will help provide significant resources needed over the next 8 years to maintain core services around safety, right-of-way maintenance, transportation operating services, and capital projects.

2026 Investment Areas

Despite constrained revenues, SDOT is making numerous new investments in 2026 mayoral priorities, including:

- FIFA 2026 Preparation: $3.6 million in planning and improvements to prepare for FIFA 2026 events and activities.
- Downtown Activation Team and Graffiti: $5.4 million to support ongoing clean-up and graffiti abatement programs.

- Joint Enforcement Team (JET), Unpermitted Vending Enforcement, and Permit Team Support: $2.7 million and six inspector positions to the street use inspections team to support increased needs for street use inspections.
- Seattle Transit Investments: $1.5 million in the Seattle Transportation Benefit District Fund to pay for Metro service cost increases and increased service hours on routes to stations along King County Metro's Lynnwood Link Connections project that connects key areas of North Seattle, including Bitter Lake, Lake City, and the University District.
- Sound Transit 3 Staffing: $6.8 million of reserves and $2.1 million of reimbursable funding available to support key positions needed for coordination, planning and expedited permitting on Sound Transit 3.

In addition to new priority investments, SDOT is also able to expand funding for critical safety functions that include:

- Pike Place Pedestrian Safety Improvements: $2.0 million to design and install removable vehicle barriers at key locations around Pike Place Market.
- 12th Avenue Retaining Wall: $1.7 million to support physical infrastructure improvements for the 12th Avenue Retaining Wall
- Automated Safety Camera Expansion: $1.4 million and 1.0 FTE to support the new camera program and expand speed enforcement safety cameras to 10 new locations over the 2026 – 2027 timeline.

Realignment for the 2024 Transportation Levy

In addition to new investments, this budget will finalize realignment around the 2024 Transportation Levy. Before the 2024 November election, the 2025 Proposed Budget maintained current law and funded the department's most critical safety, maintenance, operating, and regulatory requirements. After the successful passage of the levy, realignment of the department's budget to previous levels of investment was only partially completed in the 2025 Budget. This budget finalizes the remaining steps to return many program and project budgets to their 2025 starting point with increased funding levels for many programs. It proposes to add or adjust previously endorsed and updated needs for new positions, program budgets, and other technical changes necessary to implement the new levy.

Incremental Budget Changes

Seattle Department of Transportation

	2026 Budget	FTE
Total 2026 Endorsed Budget	**635,719,869**	**1188.50**
Baseline		
2026 Endorsed Budget Adjustments	-	44.00
Citywide Adjustments for Standard Cost Changes	-	-
Proposed Operating		
Reductions to General Fund Budget	(1,064,668)	-
Downtown Activation Team Funding	4,127,633	16.00
Graffiti Interdepartmental Team Funding	1,237,367	5.00
Add Positions for Unpermitted Vending Enforcement	1,081,592	2.00
Street Use Service Rate and Fee Updates	-	-
Add Street Use Inspector Positions	1,114,856	3.00
Increase Frequency of JET Team Outings	501,000	1.00

Operating Investments for FIFA	1,767,725	-
Automated Safety Camera Program Investments	1,360,000	1.00
Operating Budget Staffing Alignment for 2024 Transportation Levy	(1,527,681)	-
Operating Budget Alignment for 2024 Transportation Levy	2,450,000	-
Ongoing Staffing Changes for Various Programs	-	1.00
Staffing Alignment For Parking Collection Services	273,147	3.00
Update Metro Transit Costs and Seattle Transit Measure Renewal Costs	2,973,098	-
Update Budget to Reflect Increased Streetcar Operating Costs	3,400,000	-
Proposed Capital		
Capital Project Improvements for FIFA	1,800,000	-
RapidRide J Partnership Funding	-	-
Pike Place Pedestrian Safety Improvements	2,000,000	-
Sound Transit 3 City Team Staffing Expansion	8,883,483	3.50
12th Ave S Retaining Wall	-	-
Capital Budget Alignment for 2024 Transportation Levy	(6,302,662)	-
Capital Budget Staffing Alignment for 2024 Transportation Levy	(1,974,911)	-
Reduce Seattle Transit Measure Capital Budget to Offset Increased Streetcar Operating Expenses	(3,400,000)	-
Proposed Technical		
Fund Balancing Adjustment	-	-
April Revenue Forecast	-	-
August Revenue Forecast	-	-
Revenue Technical Adjustments	-	-
Ongoing Changes from Current Year Legislation	(8,691,385)	22.00
Adjustments for 2025 CIP Changes	24,798,471	-
Adjust Annual Street Use Project Budgets to Better Align with Actual Costs	(7,088,447)	-
Technical Adjustment to the South Lake Union Streetcar to Align Actual Costs	-	-
Technical Adjustment to the First Hill Streetcar to Align Actual Costs	-	-
Bargained Annual Wage Adjustment to Base Budget	(2,094,248)	-
Operating Technical Adjustments	(183,411)	-
CIP Technical Adjustments	415	-
Ongoing CIP Adjustments	-	-
Reimbursable Technical Adjustments	9,203,096	-
REET II CIP Debt Service Technical Adjustments	-	-
Debt Service Technical Adjustments	825,521	-
SCERS Retirement Contribution Rate Reduction	(56,155)	-
Total Incremental Changes	**$35,413,836**	**101.50**
Total 2026 Proposed Budget	**$671,133,705**	**1290.00**

Description of Incremental Budget Changes

Baseline

2026 Endorsed Budget Adjustments

Position Allocation	44.00

This item adjusts the 2026 baseline FTE assumption to reflect positions that were endorsed by the Mayor and City Council in 2025, but which were not reflected in the starting point for the department.

Citywide Adjustments for Standard Cost Changes

Expenditures	-

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

Proposed Operating

Reductions to General Fund Budget

Expenditures	$(1,064,668)

This change reduces the ongoing budget of $4.4 million in the General Fund and increases the ongoing budget of $3.4 million in the Transportation Fund. This item reflects ongoing General Fund reductions to meet citywide reduction targets of approximately 8% for the Seattle Department of Transportation. The department will offset this reduction through transfers of $3.4 million in the Transportation Fund budget. The remaining reduction will be spread across 8 programs, including engineering, structural maintenance, bridge maintenance, sign maintenance, parking services, signal maintenance, trail and walkway maintenance, transportation spot improvements, and transportation operations. There are no anticipated impacts to these programs as a result of these reductions.

Downtown Activation Team Funding

Expenditures	$4,127,633
Position Allocation	16.00

This change adds ongoing budget of $4.1 million in the General Fund and 16.0 FTE. This item will support the implementation of the Downtown Activation Team, which provides public safety support, graffiti abatement, and cleaning services in key locations in Seattle. This budget allocation reflects service levels of 30 blocks addressed twice daily.

Graffiti Interdepartmental Team Funding

Expenditures	$1,237,367
Position Allocation	5.00

This change adds ongoing budget of $1.2 million in the General Fund and 5.0 FTE. This item will support the implementation of the citywide Graffiti Interdepartmental Team. This change brings SDOT's funding for citywide graffiti abatement to $1.6 million and 6.0 FTE. Funding pays for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and support for public art, graffiti prevention, and volunteer clean-up efforts. The budget adds additional funding for graffiti abatement and prevention efforts in Seattle Parks and Recreation, Seattle Department of Transportation, and the Office of Arts and Culture. Please see other department sections for

more detail.

Add Positions for Unpermitted Vending Enforcement

Expenditures	$1,081,592
Position Allocation	2.00

This change adds ongoing budget of $1,082,000 in the General Fund, and 2.0 Street Use Inspector FTE for increased enforcement of unpermitted vending in the public right-of-way. This change will grow the team that works on making sure all vendors in the right-of-way are properly permitted.

Street Use Service Rate and Fee Updates

Revenues	$1,764,000

Amending the Street Use Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.

Add Street Use Inspector Positions

Expenditures	$1,114,856
Revenues	$1,114,855
Position Allocation	3.00

This change adds ongoing budget of $1,115,000 in the Transportation Fund, and 3.0 Street Use Inspector FTE. This item is fully revenue-backed by Street Use Inspection fees, which are billed to property owners and developers. This item will add capacity to the team to allow them to take on more inspection work.

Increase Frequency of JET Team Outings

Expenditures	$501,000
Position Allocation	1.00

This change adds ongoing budget of $501,000 in the General Fund and 1.0 FTE for the expansion of the Joint Enforcement Team (JET), which includes Street Use Inspectors. This item increases JET team outings from 18 outings in 2025 to 50 outings in 2026.

Operating Investments for FIFA

Expenditures	$1,767,725

This change adds one-time budget of $1.8 million in the Payroll Expense Tax Fund to support FIFA from the 2026 Reserve. This will support operational programs that include planning, cleaning, Street Use Division support, and emergency response functions in advance of and during FIFA 2026 events.

Automated Safety Camera Program Investments

Expenditures	$1,360,000
Position Allocation	1.00

This change adds budget of $832,000 one-time and $528,000 ongoing in the Automated Traffic Safety Camera Fund, and 1.0 FTE. This item expands the department's deployment of speed enforcement safety cameras in 10 new locations, to be determined under program guidelines authorized by ordinance. This item also adds additional staffing to support the ongoing management of the program.

Operating Budget Staffing Alignment for 2024 Transportation Levy

Expenditures	$(1,527,681)

This change reduces one-time budget of $367,800 in the Transportation Levy Fund, $1.1 million in the Transportation Fund, and $25,800 in the Seattle Transportation Benefit District Fund. As the department begins to develop planning and investments for the $1.55 billion, 8-year 2024 Transportation Levy, programs and projects across the levy portfolio require time to ramp up staffing investments. This change sizes the department staffing budget to align with hiring timelines.

Operating Budget Alignment for 2024 Transportation Levy

Expenditures	$2,450,000

This change adds ongoing budget of $2.5 million in the Transportation Fund. Before the 2024 Transportation Levy was passed by voters in November 2024, the 2025 operating budget only included changes to ensure core services would continue if the levy did not pass. With the passage of the levy, this item reverses those changes to fund all operating department functions to previous levels. This change has no impact on the delivery of 2024 Transportation Levy projects and will support the restoration of non-levy operating functions in conjunction with other changes in this budget.

Ongoing Staffing Changes for Various Programs

Position Allocation	1.00

This item increases the department's FTE by 1.0. This change converts 1 temporary and 13 sunset positions to ongoing positions to support staff increases and ongoing commitments established by the new 2024 Transportation Levy. These positions include: transportation planners (4), Civil Engineers (7), Management System Analysts (2), and a Warehouser position.

Staffing Alignment For Parking Collection Services

Expenditures	$273,147
Position Allocation	3.00

This change transfers ongoing budget of $273,000 in the General Fund and 3.0 FTE. The collection of coin revenues from parking meters is being consolidated in the Department of Transportation, via transfer of existing budget and staffing functions from the Treasury Division in the Finance and Administrative Services Department. There are no changes to this program as a result of this net-zero transfer.

Update Metro Transit Costs and Seattle Transit Measure Renewal Costs

Expenditures	$2,973,098

This change adds ongoing budget of $1,473,000 in the Seattle Transportation Benefit District Fund to pay for:
1. Metro service cost increases;
2. Increased service hours on routes to stations along King County Metro's Lynnwood Link Connections project that connects key areas of North Seattle including Bitter Lake, Lake City, and the University District
This change also adds one-time budget of $1.5 million for costs associated with placing a Seattle Transit Measure (STM) renewal on the 2026 ballot.

Update Budget to Reflect Increased Streetcar Operating Costs

Expenditures	$3,400,000
Revenues	$3,400,000

This change adds ongoing budget of $3.4 million in the Seattle Transportation Benefit District Fund to cover the increased subsidy needed for the streetcars. Streetcar operations are facing cost increases, and COVID-19-era grant revenues are no longer supporting the streetcar operations. Total streetcar subsidy in the budget is $13.4 million.

Proposed Capital

Capital Project Improvements for FIFA

Expenditures	$1,800,000

This change adds capital budget of $1.8 million in the Unrestricted Cumulative Reserve Fund. This one-time funding will support sidewalk and ADA access improvements, as well as roadway paving improvements in advance of FIFA 2026 events.

RapidRide J Partnership Funding

Expenditures	-
Revenues	-

This change adjusts out-year capital planning projections to spend $3.6 million in 2028 and an additional assumption of $3.6 million in revenues in the Transportation Fund in the same year. This change will support the construction of the RapidRide J Line Master Project (MC-TR-C013) through partnership agreement and reimbursement with the University of Washington.

Pike Place Pedestrian Safety Improvements

Expenditures	$2,000,000

This one-time budget add will support design, testing and installation of removable vehicle barriers at key locations around Pike Place Market, allowing emergency vehicle access and deliveries while preventing unauthorized entry and increasing pedestrian safety.

Sound Transit 3 City Team Staffing Expansion

Expenditures	$8,883,483
Revenues	$2,120,625
Position Allocation	3.50

This change adds capital budget of $2.1 million in the Transportation Fund, and transfers $1.6 million in the Payroll Expense Tax Fund, and $5.2 million in the Transportation Benefit District fund. This budget change includes $2.1 million of new utility-reimbursed funding, and a net-zero transfer of $6.8 million from the Finance General Department Sound Transit 3 Staffing Reserve established in the 2026 Endorsed Budget to the Seattle Department of Transportation, where the budget can be used. This will support 50.0 FTE added to multiple departments in 2025 standalone legislation to support Seattle's needed investments to partner with the Sound Transit 3 project.

12th Ave S Retaining Wall

Expenditures	-

This change transfers capital budget of $759,000 in the Seattle Transportation Benefit District Fund, $28,000 in the Transportation Fund, $188,000 in the REET I Capital Fund, and $859,000 in the REET II Capital Fund. The 12th Ave S retaining wall project is aimed at addressing critical infrastructure damage caused by a landslide first reported in 2015. The project will construct an 80 to 100-foot-long soldier pile wall with soil anchors, rebuild a damaged street and guardrail, and restore a steep slope. Funding is made available from various projects that received supplemental funding in the 2024 Transportation Levy. Those projects include sidewalk safety repair, stairway improvements,

arterial asphalt, freight spot improvements, school safety, arterial major maintenance, and bridge preservation programs.

Capital Budget Alignment for 2024 Transportation Levy

Expenditures $(6,302,662)

This change reduces capital budget of $6.3 million in the Transportation Fund. Before the 2024 Transportation Levy was passed by voters in November 2024, the 2025 capital budget only included changes to ensure core services would continue if the levy did not pass. With the passage of the levy, this item reverses those changes to fund all capital department functions to previous levels. This change has no impact on the delivery of 2024 Transportation Levy projects and will support the restoration of non-levy capital functions in conjunction with other changes in this budget.

Capital Budget Staffing Alignment for 2024 Transportation Levy

Expenditures $(1,974,911)

This change reduces capital budget of $1.4 million in the Transportation Levy Fund, $417,500 in the Transportation Fund, $63,700 in the Seattle Transportation Benefit District Fund, $43,700 in the Automated Traffic Safety Camera Fund, $12,600 in the REET I Capital Fund, and $29,800 in the REET II Capital Fund. As the department begins to develop planning and investments for the $1.55 billion, 8 year 2024 Transportation Levy, programs and projects across the levy portfolio require time to ramp up staffing investments. This change sizes the department staffing budget to align with hiring timelines.

Reduce Seattle Transit Measure Capital Budget to Offset Increased Streetcar Operating Expenses

Expenditures $(3,400,000)

This change reduces capital budget of $3.4 million in the Streetcar Fund. This item is necessary to support increased operating costs in the Streetcar that are greater than the 2026 Endorsed Budget. SDOT will reprioritize STM Capital project budgets to reduce the overall impact of this reduction.

Proposed Technical

Fund Balancing Adjustment

Revenues $45,832,659

This is a technical item to record a fund balancing entry for the Employees' Retirement Fund.

April Revenue Forecast

Revenues $(12,259,744)

This technical change updates revenue assumptions for the April Revenue Forecast.

August Revenue Forecast

Revenues $245,974

This technical change updates revenue assumptions for the August Revenue Forecast.

Revenue Technical Adjustments

Revenues $(35,983,792)

This change corrects SDOT-forecasted revenue projections for numerous transportation revenue sources, including forecasted transportation-specific revenues, interest, and cost center revenues to align with baseline 2026 revenue projections. This is a companion change to centrally forecasted revenue updates.

Ongoing Changes from Current Year Legislation

Expenditures	$(8,691,385)
Position Allocation	22.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Adjustments for 2025 CIP Changes

Expenditures	$24,798,471
Revenues	$15,989,066

This change includes out-year capital project budget and/or future year planning assumption changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Adjust Annual Street Use Project Budgets to Better Align with Actual Costs

Expenditures	$(7,088,447)

This technical change reduces ongoing budget in the Transportation Fund to align the Street Use budget with actual expenditures.

Technical Adjustment to the South Lake Union Streetcar to Align Actual Costs

Expenditures	-

This technical change is a net-zero change to the budget to better align the budget with costs for the South Lake Union streetcar.

Technical Adjustment to the First Hill Streetcar to Align Actual Costs

Expenditures	-

This technical change is a net-zero change to the budget to better align the budget with costs for the First Hill Streetcar.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(2,094,248)

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

Operating Technical Adjustments

Expenditures	$(183,411)

This technical change reduces ongoing budget of $183,400 to the Transportation Fund. This item adjusts for various corrections and budget alignment across multiple administrative functions in the department's operating budget.

CIP Technical Adjustments

Expenditures	$415
Revenues	-

This technical change increases capital budget of $400 in the REET II Capital Fund. This technical adjustment transfers net-zero budget between funds, reduces unsecured funding assumptions, and assigns planning assumptions to various CIP projects for years in the 2027 - 2031 window.

Ongoing CIP Adjustments

Expenditures	-
Revenues	-

This technical change makes no budget adjustments. This item updates long-term planning assumptions for the 2031 year of the 2026-2031 Capital Improvement Program. This funding represents capital improvement programs that support ongoing, versus discrete capital project investments. More detail can be found in the 2026-2031 CIP for these long-term planning assumptions.

Reimbursable Technical Adjustments

Expenditures	$9,203,096
Revenues	$9,542,253

This technical change adds ongoing budget of $9.2 million and $9.5 million in new revenue assumptions in the Transportation Fund. These changes reflect updated assumptions on department-wide work that is reimbursable through various interdepartmental and partnership agreements.

REET II CIP Debt Service Technical Adjustments

Expenditures	-

This technical change makes no changes in 2026, but adds capital budget of $5.5 million in the REET II Capital Fund for outyear planning in 2031. This technical adjustment updates annual capital debt service obligations on historical bond issuance. Please see the 2026-2031 CIP for more information.

Debt Service Technical Adjustments

Expenditures	$825,521

This technical change adds ongoing budget of $1.0 million in the Transportation Fund. This technical adjustment updates annual operating debt service obligations on historical bond issuance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(56,155)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SDOT - BC-TR-16000 - Central Waterfront				
10398 - Move Seattle Levy Fund	400,000	-	-	-
13000 - Transportation Fund	2,500,237	500,000	600,000	600,000
30020 - REET II Capital Fund	2,510,498	-	-	-
35040 - Waterfront LID #6751	31,546,959	-	-	-
35900 - Central Waterfront Improvement Fund	16,253,858	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	1,000,000	-	-	-
36820 - 2021 LTGO Taxable Bond Fund	3,725,933	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	5,456,512	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	3,236,999	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	10,713,000	-	-
Total for BSL: BC-TR-16000	**66,630,997**	**11,213,000**	**600,000**	**600,000**
SDOT - BC-TR-19001 - Major Maintenance/Replacement				
00100 - General Fund	3,675,686	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	458,600
10398 - Move Seattle Levy Fund	40,415,916	4,474,730	-	-
10399 - Transportation Levy Fund	-	65,141,979	61,225,401	68,429,167
10800 - Seattle Streetcar Operations	37,971	-	-	-
13000 - Transportation Fund	20,574,662	20,012,853	28,035,747	21,447,215
18500 - Automated Traffic Safety Camera Fund	8,217	4	-	-
19900 - Transportation Benefit District Fund	2,324,583	5,567,702	5,720,000	4,929,950
30010 - REET I Capital Fund	1,348,802	-	-	188,000
30020 - REET II Capital Fund	5,614,525	5,758,099	5,920,044	8,765,229
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	7,116,754	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	59,792	-	-	-
Total for BSL: BC-TR-19001	**81,176,907**	**100,955,367**	**100,901,192**	**104,218,161**
SDOT - BC-TR-19002 - Major Projects				
10399 - Transportation Levy Fund	-	-	-	424,000
13000 - Transportation Fund	3,221,445	1,640,985	125,000	125,000

36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	19,218	-	-	-
Total for BSL: BC-TR-19002	**3,240,663**	**1,640,985**	**125,000**	**549,000**
SDOT - BC-TR-19003 - Mobility-Capital				
00100 - General Fund	979,370	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	1,341,400
10398 - Move Seattle Levy Fund	54,721,895	16,027,373	5,590,000	5,590,000
10399 - Transportation Levy Fund	-	88,869,176	104,331,866	104,106,065
13000 - Transportation Fund	99,715,743	68,615,184	69,567,221	87,545,227
14000 - Coronavirus Local Fiscal Recovery Fund	222,870	-	-	-
14500 - Payroll Expense Tax	-	-	-	1,558,106
18500 - Automated Traffic Safety Camera Fund	8,848,074	9,714,155	9,421,842	9,378,109
19900 - Transportation Benefit District Fund	28,896,555	21,598,357	16,437,319	18,968,411
30010 - REET I Capital Fund	5,328,559	1,042,414	1,468,000	3,267,419
30020 - REET II Capital Fund	8,797,204	2,789,875	4,435,236	1,560,574
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	119,393	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	751,233	-	-	-
Total for BSL: BC-TR-19003	**208,380,896**	**208,656,534**	**211,251,484**	**233,315,311**
SDOT - BC-TR-19004 - Capital General Expense				
30020 - REET II Capital Fund	-	6,985,811	6,547,877	6,547,877
Total for BSL: BC-TR-19004	**-**	**6,985,811**	**6,547,877**	**6,547,877**
SDOT - BO-TR-12001 - South Lake Union Streetcar Operations				
10800 - Seattle Streetcar Operations	4,689,693	4,419,771	4,539,220	4,533,989
Total for BSL: BO-TR-12001	**4,689,693**	**4,419,771**	**4,539,220**	**4,533,989**
SDOT - BO-TR-12002 - First Hill Streetcar Operations				
10800 - Seattle Streetcar Operations	10,398,629	9,435,601	9,765,625	9,757,014
Total for BSL: BO-TR-12002	**10,398,629**	**9,435,601**	**9,765,625**	**9,757,014**
SDOT - BO-TR-16000 - Waterfront and Civic Projects				
13000 - Transportation Fund	21,000,630	36,081,169	-	9,626,786
14500 - Payroll Expense Tax	-	250,000	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
Total for BSL: BO-TR-16000	**21,000,630**	**36,331,169**	**-**	**9,626,786**

Seattle Department of Transportation

SDOT - BO-TR-17001 - Bridges & Structures				
00100 - General Fund	5,314,451	5,506,166	5,609,877	2,816,158
10398 - Move Seattle Levy Fund	2,989,067	-	1	-
13000 - Transportation Fund	5,518,750	5,980,243	6,180,468	11,590,819
19900 - Transportation Benefit District Fund	2,812,820	2,556,913	2,641,247	2,611,224
Total for BSL: BO-TR-17001	**16,635,089**	**14,043,322**	**14,431,593**	**17,018,201**
SDOT - BO-TR-17003 - Mobility Operations				
00100 - General Fund	27,297,819	28,274,311	28,320,770	26,652,430
10398 - Move Seattle Levy Fund	5,074,663	-	-	-
10399 - Transportation Levy Fund	-	18,604,267	22,655,156	13,612,931
13000 - Transportation Fund	23,998,852	25,871,780	26,754,160	26,743,260
18500 - Automated Traffic Safety Camera Fund	610,449	630,003	651,981	2,004,011
19900 - Transportation Benefit District Fund	38,995,682	43,346,496	52,333,149	55,231,428
Total for BSL: BO-TR-17003	**95,977,465**	**116,726,857**	**130,715,216**	**124,244,059**
SDOT - BO-TR-17004 - ROW Management				
00100 - General Fund	-	-	-	1,582,592
13000 - Transportation Fund	43,438,436	53,917,466	55,738,402	48,911,076
14500 - Payroll Expense Tax	602,978	-	-	1,767,725
Total for BSL: BO-TR-17004	**44,041,413**	**53,917,466**	**55,738,402**	**52,261,393**
SDOT - BO-TR-17005 - Maintenance Operations				
00100 - General Fund	12,856,063	14,020,252	14,267,967	19,431,199
10398 - Move Seattle Levy Fund	2,462,958	-	-	-
10399 - Transportation Levy Fund	-	4,181,949	4,223,767	4,059,450
13000 - Transportation Fund	29,485,555	36,485,373	37,490,388	35,672,817
19900 - Transportation Benefit District Fund	5,165,417	4,161,865	4,288,173	4,238,962
Total for BSL: BO-TR-17005	**49,969,994**	**58,849,439**	**60,270,295**	**63,402,428**
SDOT - BO-TR-17006 - Parking Enforcement				
00100 - General Fund	-	-	-	-
Total for BSL: BO-TR-17006	**-**	**-**	**-**	**-**
SDOT - BO-TR-18001 - Leadership and Administration				
00100 - General Fund	4,636,702	-	-	-
10398 - Move Seattle Levy Fund	(5,442)	-	-	-
13000 - Transportation Fund	514,250	-	-	-
Total for BSL: BO-TR-18001	**5,145,510**	**-**	**-**	**-**
SDOT - BO-TR-18002 - General Expense				

00100 - General Fund	12,902,050	8,442,757	9,035,407	9,035,407
13000 - Transportation Fund	24,974,157	33,053,778	21,598,558	22,424,079
19900 - Transportation Benefit District Fund	10,200,000	10,200,000	10,200,000	13,600,000
30020 - REET II Capital Fund	9,556,550	-	-	-
Total for BSL: BO-TR-18002	**57,632,757**	**51,696,535**	**40,833,965**	**45,059,486**
Department Total	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**
Department Full-Time Equivalents Total*	**1,113.50**	**1,188.50**	**1,231.50**	**1,290.00**

** 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 Transportation

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	67,662,141	56,243,486	57,234,021	59,517,785
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	1,800,000
10398 - Move Seattle Levy Fund	106,059,057	20,502,103	5,590,001	5,590,000
10399 - Transportation Levy Fund	-	176,797,371	192,436,190	190,631,613
10800 - Seattle Streetcar Operations	15,126,293	13,855,372	14,304,845	14,291,003
13000 - Transportation Fund	274,942,717	282,158,831	246,089,944	264,686,278
14000 - Coronavirus Local Fiscal Recovery Fund	222,870	-	-	-
14500 - Payroll Expense Tax	602,978	250,000	-	3,325,831
18500 - Automated Traffic Safety Camera Fund	9,466,741	10,344,162	10,073,823	11,382,120
19900 - Transportation Benefit District Fund	88,395,057	87,431,333	91,619,888	99,579,975
30010 - REET I Capital Fund	6,677,361	1,042,414	1,468,000	3,455,419
30020 - REET II Capital Fund	26,478,777	15,533,785	16,903,157	16,873,680
35040 - Waterfront LID #6751	31,546,959	-	-	-
35900 - Central Waterfront Improvement Fund	16,253,858	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	8,255,365	-	-	-
36820 - 2021 LTGO Taxable Bond Fund	3,725,933	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	6,267,537	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	3,236,999	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	10,713,000	-	-
Budget Totals for SDOT	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**

Revenue Overview

2026 Estimated Revenues

Account	Account Name	2024	2025	2026	2026

Seattle Department of Transportation

Code		Actuals	Adopted	Endorsed	Proposed
322040	Nonbus Lic&Perm-Comm Park	571,790	600,000	600,000	585,331
322170	Nonbus Lic&Perm-Truck Overload	143,167	160,000	160,000	152,151
322260	Nonbus Lic&Perm-Meter Hood Fee	3,965,120	4,400,000	4,400,000	4,000,000
322900	Nonbus Lic&Perm-Other	87,444	-	-	-
342120	Emergency Service Fees	(32,190)	-	-	-
344010	Street Maintenance & Repair	(3,119)	-	-	-
344900	Transportation-Other Rev	712,907	-	-	-
347080	Cult & Rec Training Charges	(117)	-	-	-
360250	Other Equip/Vehicle Rentals	(6,630)	-	-	-
360290	Parking Fees	35,226,744	36,341,670	38,455,587	32,476,081
360380	Sale Of Junk Or Salvage	(169)	-	-	-
360580	Uncollectible Expense - Misc	(3,445)	-	-	-
Total Revenues for: 00100 - General Fund		**40,661,502**	**41,501,670**	**43,615,587**	**37,213,563**
311010	Real & Personal Property Taxes	2	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**2**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	111,429,992	-	-	-
344900	Transportation-Other Rev	(242,797)	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	-
360380	Sale Of Junk Or Salvage	(68)	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**111,187,127**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	20,502,103	5,590,001	5,590,000
Total Resources for:10398 - Move Seattle Levy Fund		**111,187,127**	**20,502,103**	**5,590,001**	**5,590,000**
311000	Property Taxes	-	187,069,953	188,940,652	188,870,000
Total Revenues for: 10399 - Transportation Levy Fund		**-**	**187,069,953**	**188,940,652**	**188,870,000**
400000	Use of/Contribution to Fund Balance	-	(10,272,581)	3,495,538	1,761,613
Total Resources for:10399 - Transportation Levy Fund		**-**	**176,797,371**	**192,436,190**	**190,631,613**
331110	Direct Fed Grants	3,795,011	-	-	-
337080	Other Private Contrib & Dons	389,378	-	-	-
344050	Transit Charges-Monorail	-	46,000	60,000	60,000
344900	Transportation-Other Rev	190,631	-	-	-
360020	Inv Earn-Residual Cash	-	141,590	164,529	10,000

360360	Sponsorship And Royalties	-	110,000	113,000	242,000
374030	Capital Contr-Fed Dir Grants	-	432,624	409,685	409,685
397010	Operating Transfers In	10,200,000	10,200,000	10,200,000	13,600,000
Total Revenues for: 10800 - Seattle Streetcar Operations		**14,575,020**	**10,930,214**	**10,947,214**	**14,321,685**
400000	Use of/Contribution to Fund Balance	-	2,925,158	3,357,631	(30,682)
Total Resources for:10800 - Seattle Streetcar Operations		**14,575,020**	**13,855,372**	**14,304,845**	**14,291,003**
313020	Sales & Use Tax	266,981	-	-	-
316060	B&O Tax-Commercial Parking	50,028,480	54,037,906	54,649,422	50,515,322
318020	Employee Hrs Tax	11	341,000	353,000	353,000
318040	Business & Occup Tax Interest	9,004	-	-	-
318060	Comm Parking Tax Penalties Int	87,118	-	-	-
321900	Bus Lic&Perm-Other	-	1,494,635	1,546,940	1,546,940
322040	Nonbus Lic&Perm-Comm Park	-	235,802	244,030	36,392
322060	Nonbus Lic&Perm-Sign	-	-	-	-
322150	Nonbus Lic&Perm-Issuance	8,984,413	8,125,000	8,364,000	9,455,000
322160	Nonbus Lic&Perm-Renewal	1,140,732	-	-	-
322180	Nonbus Lic&Perm-Oth Street Use	14,973	-	-	-
322190	Nonbus Lic&Perm-Penalties	3,488	-	-	-
322900	Nonbus Lic&Perm-Other	2,160,642	3,752,946	3,883,529	4,055,529
330020	Intergov-Revenues	-	-	-	1,515,374
331000	Direct Federal Grants	-	-	-	4,230,000
331110	Direct Fed Grants	20,339,092	34,674,000	45,001,000	54,610,066
333110	Ind Fed Grants	37,855,645	7,316,536	871,302	871,302
334010	State Grants	13,711,043	6,148,000	13,000,000	15,150,000
335011	Multimodal Transportation Dist	749,212	1,005,000	1,008,000	1,013,000
335050	Mtr Veh Fuel Tx-St Improvement	14,877,615	14,555,999	14,431,999	14,405,750
337050	Proceeds-Countywide Tax Levy	1,460,524	-	-	-
337070	Payment In Lieu Of Taxes	-	425,000	425,000	95,000
341300	Administrative Fees & Charges	855,660	-	-	-
341360	Fees	(5)	-	-	-
342120	Emergency Service Fees	(163,618)	-	-	-
342130	Communication Service Fees	(28)	-	-	-
344010	Street Maintenance & Repair	-	-	-	-
344070	Street Occupation Rev	-	32,486,000	33,244,000	18,654,000
344080	Street Use Rev	19,968,597	-	-	1,511,714
344090	Annual Fees Rev	862,250	861,000	891,000	893,000
344130	Plan Review & Inspection	19,730,833	20,192,000	20,785,000	22,355,855
344900	Transportation-Other Rev	80,238,084	67,329,472	30,749,553	38,747,070

347080	Cult & Rec Training Charges	117	-	-	-
350030	Parking Infraction Penalties	2,227,062	2,890,000	3,235,000	2,150,000
350180	Misc Fines & Penalties	318,292	-	-	-
360020	Inv Earn-Residual Cash	2,642,348	793,000	1,508,000	1,508,000
360220	Interest Earned On Deliquent A	362,737	-	-	-
360250	Other Equip/Vehicle Rentals	(19,485)	-	-	-
360310	Lt Space/Facilities Leases	217,800	245,000	254,000	254,000
360380	Sale Of Junk Or Salvage	7,770	-	-	-
360580	Uncollectible Expense - Misc	(485,832)	-	-	-
360750	Misc Reimb Adj-Pers & Other	-	-	-	608,911
360900	Miscellaneous Revs-Other Rev	1,892,934	-	-	320,000
395010	Sales Of Land & Buildings	26,251	-	-	35,000
Total Revenues for: 13000 - Transportation Fund		**280,370,740**	**256,908,296**	**234,444,775**	**244,890,225**
400000	Use of/Contribution to Fund Balance	-	25,847,535	12,252,169	20,579,497
Total Resources for:13000 - Transportation Fund		**280,370,740**	**282,755,831**	**246,696,944**	**265,469,723**
331110	Direct Fed Grants	222,870	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**222,870**	**-**	**-**	**-**
350030	Parking Infraction Penalties	8,501,258	12,920,426	21,767,041	17,677,264
360020	Inv Earn-Residual Cash	-	155,000	38,000	367,638
397010	Operating Transfers In	790,000	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		**9,291,258**	**13,075,426**	**21,805,041**	**18,044,902**
400000	Use of/Contribution to Fund Balance	-	1,262,044	(6,778,402)	(1,709,243)
Total Resources for:18500 - Automated Traffic Safety Camera Fund		**9,291,258**	**14,337,470**	**15,026,639**	**16,335,660**
313020	Sales & Use Tax	53,015,546	53,748,268	54,838,776	56,352,374
317030	Trans Ben Dist Vehicle Fees	19,619,424	20,912,987	21,247,594	22,346,128
344900	Transportation-Other Rev	172,652	-	-	-
360020	Inv Earn-Residual Cash	-	1,966,000	1,506,000	1,240,000
360250	Other Equip/Vehicle Rentals	(7,796)	-	-	-
360580	Uncollectible Expense - Misc	(977)	-	-	-
397200	Interfund Revenue	6,578,108	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**79,376,956**	**76,627,255**	**77,592,370**	**79,938,502**
400000	Use of/Contribution to Fund Balance	-	14,581,163	19,232,270	19,641,473

Total Resources for:19900 - Transportation Benefit District Fund		**79,376,956**	**91,208,418**	**96,824,640**	**99,579,975**
344900	Transportation-Other Rev	46,294	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**46,294**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	20,000,000	20,000,000	20,000,000	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**20,000,000**	**20,000,000**	**20,000,000**	**-**
400000	Use of/Contribution to Fund Balance	-	(20,000,000)	(20,000,000)	-
Total Resources for:35900 - Central Waterfront Improvement Fund		**20,000,000**	**-**	**-**	**-**
Total SDOT Resources		**555,731,769**	**640,958,236**	**614,494,846**	**629,111,536**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Waterfront	66,630,997	11,213,000	600,000	600,000
Total	**66,630,997**	**11,213,000**	**600,000**	**600,000**
Full-time Equivalents Total*	1.00	1.00	1.00	6.50

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridges & Structures	47,250,681	30,941,235	25,984,781	32,763,242
Landslide Mitigation	1,469,680	476,813	517,750	2,200,395
Roads	22,273,560	55,427,904	60,554,222	56,082,368
Sidewalk Maintenance	6,257,251	9,222,381	9,323,477	9,066,395
Signs, Signals and Markings	1,914,719	2,943,101	2,865,172	2,517,180
Streetcar Repair	37,971	-	-	-
Trails and Bike Paths	1,142,859	1,169,103	1,180,790	1,167,971
Urban Forestry	830,185	774,831	475,000	420,610
Total	**81,176,907**	**100,955,367**	**100,901,192**	**104,218,161**
Full-time Equivalents Total*	100.25	108.25	110.25	110.25

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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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridges & Structures	47,250,681	30,941,235	25,984,781	32,763,242
Full Time Equivalents Total	14.75	22.75	24.75	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Landslide Mitigation	1,469,680	476,813	517,750	2,200,395
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Roads	22,273,560	55,427,904	60,554,222	56,082,368
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sidewalk Maintenance	6,257,251	9,222,381	9,323,477	9,066,395
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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Signs, Signals and Markings	1,914,719	2,943,101	2,865,172	2,517,180
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Streetcar Repair

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Streetcar Repair	37,971	-	-	-

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Trails and Bike Paths	1,142,859	1,169,103	1,180,790	1,167,971

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Urban Forestry	830,185	774,831	475,000	420,610
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Alaskan Way Viaduct	319,928	-	-	-
Magnolia Bridge Replacement	-	-	-	424,000
SR-520	2,920,735	1,640,985	125,000	125,000
Total	**3,240,663**	**1,640,985**	**125,000**	**549,000**
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

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The following information summarizes the programs in Major Projects Budget Summary Level:

Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Alaskan Way Viaduct	319,928	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

Magnolia Bridge Replacement

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Magnolia Bridge Replacement	-	-	-	424,000

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SR-520	2,920,735	1,640,985	125,000	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Corridor & Intersection Imprv	52,423,779	61,610,781	59,460,186	71,375,253
Freight Mobility	33,239,011	9,807,222	4,827,894	4,648,283
Intelligent Transp System	3,561,611	3,055,790	2,484,590	2,447,362
Neighborhood Enhancements	6,521,867	21,498,178	21,671,771	23,264,028
New Trails and Bike Paths	26,468,967	14,187,841	30,309,551	33,635,902
Sidewalks & Ped Facilities	31,892,159	46,040,670	46,683,723	47,369,805
Transit & HOV	54,273,503	52,456,051	45,813,769	50,574,678
Total	**208,380,896**	**208,656,534**	**211,251,484**	**233,315,311**
Full-time Equivalents Total*	163.00	209.00	241.00	241.00

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The following information summarizes the programs in Mobility-Capital Budget Summary Level:

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	2024	2025	2026	2026

	Actuals	Adopted	Endorsed	Proposed
Corridor & Intersection Imprv	52,423,779	61,610,781	59,460,186	71,375,253
Full Time Equivalents Total	39.50	47.50	54.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Freight Mobility	33,239,011	9,807,222	4,827,894	4,648,283
Full Time Equivalents Total	4.50	5.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Intelligent Transp System	3,561,611	3,055,790	2,484,590	2,447,362
Full Time Equivalents Total	9.25	11.25	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Enhancements	6,521,867	21,498,178	21,671,771	23,264,028
Full Time Equivalents Total	21.25	26.25	27.25	27.25

New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New Trails and Bike Paths	26,468,967	14,187,841	30,309,551	33,635,902
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sidewalks & Ped Facilities	31,892,159	46,040,670	46,683,723	47,369,805
Full Time Equivalents Total	60.50	90.50	113.50	113.50

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transit & HOV	54,273,503	52,456,051	45,813,769	50,574,678
Full Time Equivalents Total	26.00	26.00	27.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Debt Service	-	6,985,811	6,547,877	6,547,877
Total	**-**	**6,985,811**	**6,547,877**	**6,547,877**

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SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
S Lake Union Streetcar Ops	4,689,693	4,419,771	4,539,220	4,533,989
Total	**4,689,693**	**4,419,771**	**4,539,220**	**4,533,989**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
First Hill Streetcar Ops	10,398,629	9,435,601	9,765,625	9,757,014
Total	**10,398,629**	**9,435,601**	**9,765,625**	**9,757,014**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Waterfront and Civic Projects	21,000,630	36,331,169	-	9,626,786
Total	**21,000,630**	**36,331,169**	**-**	**9,626,786**
Full-time Equivalents Total*	1.00	1.00	1.00	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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridge Operations	4,455,402	4,666,612	4,825,331	4,762,394
Engineering & Ops Support	770,370	1,278,413	1,317,938	1,506,179
Structures Engineering	1,974,420	1,842,382	1,899,475	1,829,185
Structures Maintenance	9,434,897	6,255,915	6,388,849	8,920,443
Total	**16,635,089**	**14,043,322**	**14,431,593**	**17,018,201**
Full-time Equivalents Total*	62.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridge Operations	4,455,402	4,666,612	4,825,331	4,762,394
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Engineering & Ops Support	770,370	1,278,413	1,317,938	1,506,179
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Structures Engineering	1,974,420	1,842,382	1,899,475	1,829,185
Full Time Equivalents Total	6.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Structures Maintenance	9,434,897	6,255,915	6,388,849	8,920,443
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commuter Mobility	19,905,314	29,326,536	25,666,772	26,376,277
Neighborhoods	1,203,151	605,717	626,401	621,603
Parking & Curbspace	17,634,127	18,253,247	19,382,348	18,598,591
Signs & Markings	5,743,721	6,180,191	6,331,977	5,335,422
Traffic Signals	11,180,390	13,488,858	13,808,084	13,740,732
Transit Operations	36,225,659	41,131,097	50,042,407	52,991,591
Urban Planning	4,085,103	7,741,211	14,857,227	6,579,843
Total	**95,977,465**	**116,726,857**	**130,715,216**	**124,244,059**
Full-time Equivalents Total*	173.75	185.75	186.75	190.75

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Commuter Mobility	19,905,314	29,326,536	25,666,772	26,376,277
Full Time Equivalents Total	58.25	62.25	62.25	63.25

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhoods	1,203,151	605,717	626,401	621,603
Full Time Equivalents Total	2.50	6.50	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking & Curbspace	17,634,127	18,253,247	19,382,348	18,598,591
Full Time Equivalents Total	34.00	35.00	35.00	38.00

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Signs & Markings	5,743,721	6,180,191	6,331,977	5,335,422
Full Time Equivalents Total	22.50	25.50	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Traffic Signals	11,180,390	13,488,858	13,808,084	13,740,732
Full Time Equivalents Total	33.25	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transit Operations	36,225,659	41,131,097	50,042,407	52,991,591
Full Time Equivalents Total	5.75	5.75	5.75	5.75

Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Urban Planning	4,085,103	7,741,211	14,857,227	6,579,843
Full Time Equivalents Total	17.50	17.50	18.50	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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
St Use Permit & Enforcement	44,041,413	52,917,466	54,703,402	51,761,393
Street Use Contingent Budget	-	1,000,000	1,035,000	500,000
Total	**44,041,413**	**53,917,466**	**55,738,402**	**52,261,393**
Full-time Equivalents Total*	140.25	140.25	140.25	146.25

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The following information summarizes the programs in ROW Management Budget Summary Level:

St Use Permit & Enforcement

The purpose of the Street Use Permitting and Enforcement is to review projects throughout the city for code compliance for uses of right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

St Use Permit & Enforcement	44,041,413	52,917,466	54,703,402	51,761,393
Full Time Equivalents Total	140.25	140.25	140.25	146.25

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Street Use Contingent Budget	-	1,000,000	1,035,000	500,000

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	4,730,394	8,839,489	9,129,170	8,838,198
Operations Support	10,484,425	12,001,767	12,293,176	11,976,861
Pavement Management/Repair	17,089,146	18,737,359	19,218,518	18,459,928
Street Cleaning	10,201,254	8,186,997	8,356,843	13,624,601
Tree & Landscape Maintenance	7,464,774	11,083,827	11,272,588	10,502,840
Total	**49,969,994**	**58,849,439**	**60,270,295**	**63,402,428**
Full-time Equivalents Total*	200.50	204.50	207.50	228.50

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The following information summarizes the programs in Maintenance Operations Budget Summary Level:

Emergency Response

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	4,730,394	8,839,489	9,129,170	8,838,198
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Operations Support	10,484,425	12,001,767	12,293,176	11,976,861
Full Time Equivalents Total	66.50	69.50	69.50	69.50

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pavement Management/Repair	17,089,146	18,737,359	19,218,518	18,459,928
Full Time Equivalents Total	68.25	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Street Cleaning	10,201,254	8,186,997	8,356,843	13,624,601
Full Time Equivalents Total	22.50	22.50	22.50	43.50

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Tree & Landscape Maintenance	7,464,774	11,083,827	11,272,588	10,502,840
Full Time Equivalents Total	24.25	25.25	28.25	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking Enforcement	-	-	-	-
Total	**-**	**-**	**-**	**-**
Full-time Equivalents Total*	(2.00)	(2.00)	(2.00)	(2.00)

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	55,928,455	52,110,963	54,760,827	55,021,585
Departmental Indirect Costs	28,389,405	23,214,126	24,024,340	27,291,324
Divisional Indirect Costs	17,254,357	15,539,141	16,061,492	17,044,809
Indirect Cost Recovery Offset	(95,283,441)	(90,864,230)	(94,846,659)	(99,357,718)
Pooled Benefits and PTO	(1,143,265)	-	-	-
Total	**5,145,510**	**-**	**-**	**-**
Full-time Equivalents Total*	249.25	254.25	259.25	261.25

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	55,928,455	52,110,963	54,760,827	55,021,585

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	28,389,405	23,214,126	24,024,340	27,291,324
Full Time Equivalents Total	146.00	151.00	156.00	158.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	17,254,357	15,539,141	16,061,492	17,044,809
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(95,283,441)	(90,864,230)	(94,846,659)	(99,357,718)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	(1,143,265)	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Initiatives	10,199,999	10,200,000	10,557,000	13,957,000
Debt Service	40,112,510	33,353,028	21,241,558	22,067,079
Judgment & Claims	7,320,248	8,143,507	9,035,407	9,035,407
Total	**57,632,757**	**51,696,535**	**40,833,965**	**45,059,486**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Initiatives	10,199,999	10,200,000	10,557,000	13,957,000

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	40,112,510	33,353,028	21,241,558	22,067,079

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Judgment & Claims	7,320,248	8,143,507	9,035,407	9,035,407

The Office of the Waterfront, Civic Projects and Sound Transit

Angela Brady, PE, Director
206-684-3115
waterfrontseattle.org

The Office of the Waterfront, Civic Projects and Sound Transit (OWCPST) is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. The OWCPST 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 OWCPST 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 OWCPST 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 OWCPST. 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 opened 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. There are no significant changes to the Waterfront program in the 2026 Proposed Budget.

In 2025, the Office of the Waterfront and Civic Projects was expanded to include Sound Transit. The 2026 Proposed Budget includes $6.8 million of reserves and $2.1 million of reimbursable funding available to support key positions needed for coordination, planning and expedited permitting on Sound Transit 3.

Office of Sustainability and Environment

Michelle Caulfield, Interim Director

(206) 615-0817

www.seattle.gov/environment

Department Overview

The Office of Sustainability & Environment (OSE) develops and implements Citywide environmental policies and programs that propel Seattle toward a sustainable, equitable, and climate pollution-free future. OSE collaborates with a wide range of stakeholders to 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 canopy.

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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	8,702,755	8,361,046	8,743,446	14,468,713
Other Funding - Operating	20,234,854	18,779,410	19,002,646	18,944,170
Total Operations	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Total Appropriations	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Full-Time Equivalents Total*	49.50	54.50	54.50	55.50

** 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 2026 Proposed Budget continues OSE's core missions of advancing citywide climate and environment policy and programs and promoting healthy and resilient communities. This includes continued work coordinating the Seattle Green New Deal and an expanded role promoting citywide access to healthy food policy. The proposed budget maintains OSE's existing programming from all funding sources and adds significant new one-time General Fund investments, backed by proposed local Business & Occupation Tax changes, to expand the Fresh Bucks voucher program.

Enhanced Food Access Support

A major commitment of the 2026 Proposed Budget is a $12 million increase in food access investments across the city. These investments are intended to address rising food insecurity. OSE is a major partner in this Citywide effort. The proposed budget boosts OSE's Fresh Bucks budget by over $6 million, allowing a significant increase in enrollment for 2026 and increasing monthly benefits to $60 from $40.

The proposed tax changes funding these efforts are intended to mitigate against federal cuts to the social safety net. These federal cuts include new restrictions to the Supplemental Nutritional Assistance Program (SNAP), a key resource for many Seattle-area families, including benefits changes, expanded work requirements, and new eligibility restrictions. These cuts will begin to have significant impacts in 2026 and beyond.

In addition, the proposed budget adds $126,000 as part of a three-year effort to expand the Lake City Farmer's Market, expanding food access in a neighborhood that will lack access to a major grocery store following the closure of the Lake City Fred Meyer in October.

Beyond these new investments, OSE will continue leading Citywide food policy planning and will continue to staff the Sweetened Beverage Tax Community Advisory Board. The budget invests $6.4 million of Sweetened Beverage Tax revenue in Fresh Bucks and Healthy Food in Schools, which increases access to fresh, local, nutritious, environmentally sustainable, equitably sourced, and culturally relevant foods in meals and snacks at Seattle Public Schools.

Continued Green New Deal and Climate Programming

OSE will continue its role coordinating Citywide actions on climate and resilience and the Seattle Green New Deal. In 2026, OSE will lead efforts to update the City's Climate Action Plan. OSE will also continue to facilitate Citywide urban forestry efforts, staff the Urban Forestry Commission, and administer the Foresting Seattle federal grant, and staff the Green New Deal Oversight Board, whose recommendations inform budget decisions.

The proposed budget allocates $17.2 million in payroll tax-supported funding to the Green New Deal across several City departments, consistent with the 2025 Adopted Budget and the 2026 Endorsed Budget. Of this amount, $12.5 million in 2026 is appropriated in OSE. For 2026, the proposed budget increases the Environmental Justice Fund by $200,000, bringing the fund to $1,250,000 and supporting additional community grants. Other payroll tax-Green New Deal (GND) programming in OSE continues unchanged, including $8 million for Clean Buildings and the Building Emissions Performance Standards (BEPS) program, $800,000 for Clean Heat Program rebates for oil-to-electric heating conversions, $1,000,000 for Clean Energy Apprenticeships, $500,000 for Duwamish Valley Program Youth Leadership, and $600,000 for urban forestry, including $300,000 for greening industrial areas in the Duwamish Valley.

Green New Deal funding in other City departments also continues unchanged for 2026, including $1.8 million in the Office of Housing (OH) oil-to-electric heating conversions for low-income households and $1.1 million in 2026 in FAS to cover debt service costs for Electric Vehicle charging station buildouts. Citywide climate initiatives are also supported by over $37 million in state and federal grants awarded since 2023, strategically leveraging City of Seattle investments across many departments. (For more on non-OSE actions, please see Budget Book sections for the

relevant departments.)

Staffing

For 2026, OSE's position authority increases by one due to a position transfer from the Office of Planning and Community Development. An additional four positions added in the 2024 Year-End Supplemental were formally added to OSE's position count prior to the budget process.

Incremental Budget Changes

Office of Sustainability and Environment

	2026 Budget	FTE
Total 2026 Endorsed Budget	**27,746,093**	**54.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(444,042)	-
Ongoing Changes from Current Year Legislation	-	-
Proposed Operating		
Expand Fresh Bucks Eligibility and Benefit Amounts	6,275,000	-
Transfer Duwamish Valley Program Position from Office of Planning and Community Development	194,375	1.00
Support for Lake City Farmers Market Expansion	126,728	-
Realign Budget to Bolster Environmental Justice Fund	-	-
Removal of Sunset Date on Clean Heat Coordinator Position	-	-
Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position	-	-
Shift Buildings Policy Staff from General Fund to Payroll Expense Tax	-	-
Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending	(380,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(98,967)	-
SCERS Retirement Contribution Rate Reduction	(6,303)	-
Technical corrections reconciling CCM budget	-	-
Technical Corrections to Assign Account Codes	-	-
Technical Corrections Assigning Unmapped Accounts	-	-
Revenue Budget to OSE	-	-
Total Incremental Changes	**$5,666,791**	**1.00**
Total 2026 Proposed Budget	**$33,412,883**	**55.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(444,042)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Ongoing Changes from Current Year Legislation

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. For OSE there are no changes.

Proposed Operating

Expand Fresh Bucks Eligibility and Benefit Amounts

Expenditures	$6,275,000

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In OSE, B&O federal mitigation funding will support a one-time expansion of the Fresh Bucks program. Fresh Bucks currently provides $40 per month in benefits to eligible households to buy fruits and vegetables at participating retailers and farmers markets. Funding pays for an increase in monthly benefits from $40 to $60 per month and increases enrollment by more than 4,000 new households, helping to address existing waitlists for participation. Funding is aimed at mitigating the adverse impacts of federal cuts to the Supplemental Nutrition Assistance Program (SNAP). These impacts include reductions in benefits beginning in October 2025, increases in state cost-share requirements beginning in 2026, new restrictions on SNAP eligibility, and new work requirements.

Transfer Duwamish Valley Program Position from Office of Planning and Community Development

Expenditures	$194,375
Position Allocation	1.00

This item increases appropriation authority and transfers a Strategic Advisor position from the Office of Planning and Community Development (OPCD) to OSE. This Strategic Advisor position supports the Duwamish Valley Program (DVP) and is currently on loan to OSE. Formally transferring the position to OSE consolidates staffing for the DVP and helps advance coordination and alignment with the Citywide Resilience Hub strategy and Climate Action Plan Update being led by OSE.

Support for Lake City Farmers Market Expansion

Expenditures	$126,728

This item increases one-time funding for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. The proposed budget includes $126,728 in General Fund for 2026, with a total commitment of $317,000 over three years.

Realign Budget to Bolster Environmental Justice Fund

Expenditures	-

This item increases ongoing Payroll Expense Tax funding for the Environmental Justice Fund by $200,000. This budget neutral change is achieved by shifting funding currently reserved for green workforce development focused

on the Duwamish Valley. OSE engaged with the Office of Economic Development (OED) and a number of City departments on a citywide workforce development strategy, that will include the Duwamish Valley. OSE continues to maintain and manage a suite of investments in the Duwamish Valley neighborhoods of South Park and Georgetown and re-prioritizing this allocation aligns with the citywide workforce development approach. Increasing funding for the Environmental Justice Fund will support additional grant awards.

Removal of Sunset Date on Clean Heat Coordinator Position

Position Allocation -

This item removes the sunset date for a Planning & Development II position that supports the Clean Heat Program. This position was originally added with a sunset date of July 2026. New responsibilities, such as administration of $3 million in state grants and applications for additional state funding, support the extension of this position. No additional funding is required.

Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position

Position Allocation -

This item removes the sunset date for an Admin Staff Analyst position that supports the Municipal Energy and Emissions Program. This position's body of work includes securing Seattle City Light rebates on municipal electrification projects as well as supporting the implementation and administration of external funding. No new funding is required.

Shift Buildings Policy Staff from General Fund to Payroll Expense Tax

Expenditures -

The General Fund revenue forecast for the City's 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, budget adjustments are being made, including this item, which shifts funding for four positions from General Fund to Payroll Expense Tax. These four positions support the Building Emissions Performance Standards (BEPS) program. No programmatic impacts are anticipated as a result of this change.

Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending

Expenditures $(380,000)

This adjustment reflects updated technology project cost estimates for the Building Emissions Performance Standards (BEPS) compliance tool. Updated cost estimates provide a more precise estimate of annual costs and allow a reduction in the project's authorized budget. There is no anticipated impact to this project, which is supported by Seattle IT and directly billed to OSE.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(98,967)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(6,303)

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

Technical corrections reconciling CCM budget

Expenditures -

This item reconciles budget lines with the Central Cost Manual (CCM).

Technical Corrections to Assign Account Codes

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

Technical Corrections Assigning Unmapped Accounts

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

Revenue Budget to OSE

Revenues $(53,000)

This item budgets revenue to OSE based on the August forecast.

Office of Sustainability and Environment

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OSE - BO-SE-X1000 - Office of Sustainability and Environment				
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
Total for BSL: BO-SE-X1000	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Department Total	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Department Full-Time Equivalents Total*	**49.50**	**54.50**	**54.50**	**55.50**

** 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
Budget Totals for OSE	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**

Office of Sustainability and Environment

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	48,988	-	-	-
334010	State Grants	197,683	-	-	-
337010	Grants & Contr From Local Govt	27,743	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	3,374,744	4,120,682	4,250,635	4,250,635
350180	Misc Fines & Penalties	39,000	123,000	73,000	20,000
360220	Interest Earned On Deliquent A	(4,001)	-	-	-
360900	Miscellaneous Revs-Other Rev	219,082	154,926	-	-
367010	Private Grants & Contr	94,717	-	-	-
Total Revenues for: 00100 - General Fund		**3,997,954**	**4,398,608**	**4,323,635**	**4,270,635**
331110	Direct Fed Grants	49,068	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**49,068**	**-**	**-**	**-**
Total OSE Resources		**4,047,023**	**4,398,608**	**4,323,635**	**4,270,635**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Sustainability and Environment	28,937,609	27,140,457	27,746,093	33,412,883
Total	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Full-time Equivalents Total*	49.50	54.50	54.50	55.50

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

Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

http://www.seattle.gov/audit/

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor, and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	2,048,509	2,571,340	2,700,136	2,642,064
Total Operations	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Total Appropriations	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
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 2026 Proposed Budget maintains core services for the Office of the City Auditor and increases the department’s budget by 3% from 2025. The budget includes technical adjustments to bring the department’s baseline budget into alignment with changes to internal service costs, and changes to bargained annual wage

adjustments and SCERS retirement contributions.

Incremental Budget Changes

Office of the City Auditor

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,700,136**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,989)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(29,332)	-
SCERS Retirement Contribution Rate Reduction	(1,751)	-
Total Incremental Changes	**$(58,072)**	**-**
Total 2026 Proposed Budget	**$2,642,064**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,989)

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(29,332)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,751)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Total for BSL: BO-AD-VG000	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Department Total	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Budget Totals for AUD	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	802,357	787,765	826,060	826,060
Total Revenues for: 00100 - General Fund		**802,357**	**787,765**	**826,060**	**826,060**
Total AUD Resources		**802,357**	**787,765**	**826,060**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the City Auditor	2,048,509	2,571,340	2,700,136	2,642,064
Total	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
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, Director

(206) 615-1962

http://www.seattle.gov/budgetoffice/

Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data and design to solve problems.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	9,416,677	9,782,164	10,240,194	10,187,847
Other Funding - Operating	1,060,452	-	-	-
Total Operations	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Total Appropriations	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Full-Time Equivalents Total*	45.00	44.00	44.00	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*

Budget Overview

The 2026 Proposed Budget maintains core services for the City Budget Office. The department will continue to invest in programs such as developing and monitoring the City's $8.9 billion annual budget, forecasting special revenues and supporting data and analysis across the City departments.

The 2026 Proposed Budget removes three unfunded sunsetting positions associated with the federally-funded COVID response, as well as removes two vacant positions to reprioritize resources.

Incremental Budget Changes

City Budget Office

	2026 Budget	FTE
Total 2026 Endorsed Budget	**10,240,194**	**44.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(52,347)	-
Proposed Technical		
CBO Position Adjustments	-	(5.00)
Total Incremental Changes	**$(52,347)**	**(5.00)**
Total 2026 Proposed Budget	**$10,187,847**	**39.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(52,347)

Proposed Technical

CBO Position Adjustments

Position Allocation (5.00)

This adjustment removes five positions. The budget removes three unfunded Strategic Advisor 2 sunsetting positions whose terms end December 31, 2025. The work was funded by the one-time Coronavirus Local Fiscal Recovery (CLFR) funding in response to the COVID-19 pandemic. In addition, two positions currently held vacant for budget savings are removed to reprioritize funding. One vacant Strategic Advisor 2 is removed on the Innovation & Performance team and one vacant Management Systems Analyst is removed from the budget team.

City Budget Office

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CBO - BO-CB-CZ000 - City Budget Office				
00100 - General Fund	9,416,677	9,782,164	10,240,194	10,187,847
14000 - Coronavirus Local Fiscal Recovery Fund	871,569	-	-	-
14500 - Payroll Expense Tax	188,883	-	-	-
Total for BSL: BO-CB-CZ000	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Department Total	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Department Full-Time Equivalents Total*	**45.00**	**44.00**	**44.00**	**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*

Budget Summary by Fund City Budget Office

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	9,416,677	9,782,164	10,240,194	10,187,847
14000 - Coronavirus Local Fiscal Recovery Fund	871,569	-	-	-
14500 - Payroll Expense Tax	188,883	-	-	-
Budget Totals for CBO	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341300	Administrative Fees & Charges	216,660	-	-	-
341900	General Government-Other Rev	2,030,677	2,093,721	2,182,787	2,182,787
360020	Inv Earn-Residual Cash	438	-	-	-
367010	Private Grants & Contr	120,743	-	-	-
Total Revenues for: 00100 - General Fund		**2,368,517**	**2,093,721**	**2,182,787**	**2,182,787**
331110	Direct Fed Grants	871,557	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**871,557**	**-**	**-**	**-**
Total CBO Resources		**3,240,074**	**2,093,721**	**2,182,787**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Budget Office	10,477,129	9,782,164	10,240,194	10,187,847
Total	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Full-time Equivalents Total*	45.00	44.00	44.00	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*

Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

http://www.seattle.gov/civil-service-commission
http://www.seattle.gov/public-safety-civil-service-commission

Department Overview

The **Civil Service Department** administers civil service exams and appeals, supports two independent commissions overseeing civilian and public safety civil service systems, and advises lawmakers on related policies. This work ensures that public employees are qualified to perform the work of their position, and that they have fair access and opportunity for hire/promotion and fair employment.

The Civil Service Commission (CSC) hears employee appeals of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the City of Seattle Personnel Ordinance. The Public Safety Civil Service Commission (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, has authority over classification for public safety classifications, other civil service issues. CSC and PSCSC are required by the City Charter, and the PSCSC is required by state law.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	997,509	2,817,650	2,883,313	3,038,328
Total Operations	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Total Appropriations	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Full-Time Equivalents Total*	3.00	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 2026 Proposed Budget maintains core services for the Civil Service Commissions (CIV).

The 2026 Proposed Budget makes technical adjustments to the CIV budget including wage and retirement adjustments and a reallocation to align budget with actuals. The budget increases nearly 8% over 2025, due in part to an increase in central costs that support the civil service exam staff transferred from the Seattle Department of Human Resources in 2025.

Incremental Budget Changes

Civil Service Commissions

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,883,313**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	176,595	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(19,851)	-
SCERS Retirement Contribution Rate Reduction	(1,729)	-
Reallocation of Commissioner Stipend Budget	-	-
Total Incremental Changes	**$155,015**	**-**
Total 2026 Proposed Budget	**$3,038,328**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $176,595

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(19,851)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,729)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Reallocation of Commissioner Stipend Budget

Expenditures -

Each Civil Service Commissioner receives a stipend for being a member. This item is a cost-neutral reallocation of the budget to align with actual expenditures for these stipends.

Civil Service Commissions

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIV - BO-VC-V1CIV - Civil Service Commissions				
00100 - General Fund	997,509	2,817,650	2,883,313	3,038,328
Total for BSL: BO-VC-V1CIV	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Department Total	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Department Full-Time Equivalents Total*	**3.00**	**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 Civil Service Commissions

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	997,509	2,817,650	2,883,313	3,038,328
Budget Totals for CIV	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	269,676	247,422	258,553	258,553
Total Revenues for: 00100 - General Fund		**269,676**	**247,422**	**258,553**	**258,553**
Total CIV Resources		**269,676**	**247,422**	**258,553**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Service Commissions	997,509	2,817,650	2,883,313	3,038,328
Total	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Full-time Equivalents Total*	3.00	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*

Office of Economic and Revenue Forecasts

Jan Duras, Interim Director

(206) 390-1567

http://www.seattle.gov/economic-and-revenue-forcasts

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 to 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 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 has the authority to deviate from the official forecasts as provided in Section 3.44.010. The Forecast Council is 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 is determined by the Council President. The Forecast Council selects one member to serve as Chair of the Forecast Council annually.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	830,373	749,118	911,473	875,301
Total Operations	**830,373**	**749,118**	**911,473**	**875,301**
Total Appropriations	**830,373**	**749,118**	**911,473**	**875,301**
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 budget for the Office of Economic and Revenue Forecasts (OERF) fluctuates year-to-year due to the renewal cycle of its forecast data subscriptions and changes with the associated inflationary effects on its services, wages, and central costs. Accordingly, the 2026 Endorsed Budget expected an increase of 21.6% from the 2025 Adopted Budget. Due to adjustments to Citywide wages and retirement contributions, the 2026 Proposed Budget decreases 4.0% from the 2026 Endorsed and increases 16.8% from the 2025 Adopted budgets.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	2026 Budget	FTE
Total 2026 Endorsed Budget	**911,473**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,990)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(8,605)	-
SCERS Retirement Contribution Rate Reduction	(577)	-
Total Incremental Changes	**$(36,172)**	**-**
Total 2026 Proposed Budget	**$875,301**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,990)

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(8,605)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(577)

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

Office of Economic and Revenue Forecasts

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ERF - BO-ER-10000 - Economic and Revenue Forecasts				
00100 - General Fund	830,373	749,118	911,473	875,301
Total for BSL: BO-ER-10000	**830,373**	**749,118**	**911,473**	**875,301**
Department Total	**830,373**	**749,118**	**911,473**	**875,301**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	830,373	749,118	911,473	875,301
Budget Totals for ERF	**830,373**	**749,118**	**911,473**	**875,301**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Economic and Revenue Forecasts	830,373	749,118	911,473	875,301
Total	**830,373**	**749,118**	**911,473**	**875,301**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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

Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

https://www.seattle.gov/ombud

Department Overview

In 2018 Executive Order 2018-04 created the Office of Employee Ombud (OEO) following the recommendations issued by the Anti-Harassment Inter-departmental Team on improving the City's workplace culture. The OEO's mission is to support City employees in all branches of City government in assessing their concerns regarding workplace conduct that may be considered inappropriate; may constitute harassment, discrimination, or retaliation; and/or is in conflict with the City's Personnel Rules, Citywide workplace expectations, and other City policies.

The OEO provides assistance to City employees through a variety of means including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

The OEO offers trainings and capacity building to City departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner. The OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems or trainings, and shares information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,222,321	1,234,561	1,296,310	1,314,006
Total Operations	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Total Appropriations	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
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 2026 Proposed Budget maintains core services for the Office of Employee Ombud (OEO). The department will maintain full staffing levels and will continue its current service levels to City of Seattle employees, including conflict management and resolution, and training and capacity building to departments.

Office of the Employee Ombud

The 2026 Proposed Budget funds the lease of new office space for OEO, as the existing office space will no longer be available for OEO use. OEO will lease new space in the same office building and the suite leased will provide a private, secure environment for the sensitive conversations and activities that OEO facilitates for Seattle employees.

Incremental Budget Changes

Office of the Employee Ombud

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,296,310**	**6.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(2,477)	-
Proposed Operating		
New Office Space Lease	34,800	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(13,721)	-
SCERS Retirement Contribution Rate Reduction	(906)	-
Reallocation of budget to align with actuals	-	-
Total Incremental Changes	**$17,696**	**-**
Total 2026 Proposed Budget	**$1,314,006**	**6.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(2,477)

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

Proposed Operating

New Office Space Lease

Expenditures $34,800

This item funds the lease of new office space. The Office of the Employee Ombud is in subleased office space that will no longer be available for their use as of Dec. 1, 2025. This additional funding allows OEO to lease a different space within their current building that provides the privacy and security needed for OEO's conflict mediation work.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(13,721)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(906)

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

Reallocation of budget to align with actuals

Expenditures -

This item is a cost-neutral reallocation in budget to align with actual expenditures.

Office of the Employee Ombud

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OEO - BO-EM-V10MB - Office of Employee Ombud				
00100 - General Fund	1,222,321	1,234,561	1,296,310	1,314,006
Total for BSL: BO-EM-V10MB	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Department Total	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,222,321	1,234,561	1,296,310	1,314,006
Budget Totals for OEO	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	427,784	527,565	553,963	553,963
Total Revenues for: 00100 - General Fund		**427,784**	**527,565**	**553,963**	**553,963**
Total OEO Resources		**427,784**	**527,565**	**553,963**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Ombud Office	1,222,321	1,234,561	1,296,310	1,314,006
Total	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
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*

Seattle Retirement

Jeff Davis, Executive Director

(206) 386-1293

http://www.seattle.gov/retirement/

Department Overview

Seattle Retirement includes two separate member funds, the Seattle City Employees' Retirement System (SCERS), which manages and administers a 401(a) defined benefit plan, and the voluntary Deferred Compensation Program, which manages and administers a 457(b) plan.

SCERS 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, 3,700 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, Seattle Retirement also became the administrator of the City's Deferred Compensation Program, previously administered by the Seattle Department of Human Resources (SDHR). Both SCERS and the City's Deferred Compensation Program retain their independent identities while sharing leadership.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the two benefit systems and not the payment of benefits or investment management fees.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	-	698,016	729,739	716,409
Other Funding - Operating	9,597,151	15,286,700	15,815,720	15,669,648
Total Operations	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Total Appropriations	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Full-Time Equivalents Total*	30.50	33.50	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*

Seattle Retirement

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.

As of January 1, 2025, SCERS net assets are valued at $4.4 billion with a 76.0% funded status. This is an increase from 75.8% in 2024. 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 2024 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 2026 Proposed Budget.

Investment Return Assumption: In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. In January 2020, SCERS decreased this assumption to 7.25%; and in January 2023, SCERS decreased the assumption further to 6.75%. This assumption raised the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

Asset Smoothing: SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

Pension Plan for New Employees Hired On or After January 1, 2017: The City began evaluating plan changes in 2012 to reduce the cost of the plan for employees and the City, thereby enhancing SCERS' fiscal stability over the long run, while still maintaining an adequate retirement benefit for employees. In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there is an estimated 3.8% combined savings for annual employer and employee contributions. Members of the new plan will contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. Given the lower contributions into the plan, the 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 2026 Proposed Budget for the management of SCERS and the Deferred Compensation Program includes an appropriation decrease of $159,401. This decrease consists of annual adjustments for internal City service costs and wage increases.

Incremental Budget Changes

Seattle Retirement

	2026 Budget	FTE
Total 2026 Endorsed Budget	**16,545,459**	**33.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(63,830)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(89,611)	-
SCERS Retirement Contribution Rate Reduction	(5,961)	-
Fund Balancing Adjustment	-	-
Total Incremental Changes	**$(159,401)**	**-**
Total 2026 Proposed Budget	**$16,386,058**	**33.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(63,830)

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(89,611)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(5,961)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Fund Balancing Adjustment

Revenues	$(146,072)

This is a technical item to record a fund balancing entry for the Employees' Retirement Fund.

Seattle Retirement

Expenditure Overview

RET - BO-RE-R1E00 - Employee Benefit Management				
61030 - Employees' Retirement Fund	9,597,151	15,286,700	15,815,720	15,669,648
Total for BSL: BO-RE-R1E00	**9,597,151**	**15,286,700**	**15,815,720**	**15,669,648**
RET - BO-RE-R2E000 - Deferred Comp Management				
00100 - General Fund	-	698,016	729,739	716,409
Total for BSL: BO-RE-R2E000	**-**	**698,016**	**729,739**	**716,409**
Department Total	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Department Full-Time Equivalents Total*	**30.50**	**33.50**	**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 Seattle Retirement

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	-	698,016	729,739	716,409
61030 - Employees' Retirement Fund	9,597,151	15,286,700	15,815,720	15,669,648
Budget Totals for RET	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	-	698,016	729,739	729,739
Total Revenues for: 00100 - General Fund		**-**	**698,016**	**729,739**	**729,739**
360010	Investment Interest	42,981,744	-	-	-
360030	Securities Lending Revenue	13,222	-	-	-
360090	Realized Gains/Losses On Invm	96,387,677	-	-	-
360120	Security Lending Income Gasb 2	64,491	-	-	-
360210	Oth Interest Earnings	31,723	-	-	-
360230	Dividend Income	17,734,102	-	-	-
360240	Other Investment Income	15,575,600	-	-	-
360430	Employr Pnsn Contributions	176,955,331	11,334,594	11,863,614	11,863,614
360440	Employr Dth Ben Contribution	172,781	-	-	-
360450	Emplyee Pnsn Contribution	103,125,223	3,952,106	3,952,106	3,952,106
360460	Emplyee Dth Ben Contribution	173,166	-	-	-
360900	Miscellaneous Revs-Other Rev	396,461	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**453,611,521**	**15,286,700**	**15,815,720**	**15,815,720**
400000	Use of/Contribution to Fund Balance	-	-	-	(146,072)
Total Resources for:61030 - Employees' Retirement Fund		**453,611,521**	**15,286,700**	**15,815,720**	**15,669,648**
Total RET Resources		**453,611,521**	**15,984,716**	**16,545,459**	**16,399,387**

Seattle Retirement

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Benefit Management	9,597,151	15,286,700	15,815,720	15,669,648
Total	**9,597,151**	**15,286,700**	**15,815,720**	**15,669,648**
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

The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Deferred Compensation Management	-	698,016	729,739	716,409
Total	**-**	**698,016**	**729,739**	**716,409**
Full-time Equivalents Total*	-	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*

Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

http://www.seattle.gov/ethics/

Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code. The Commission also 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.

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 and renewed with the passage of Seattle Proposition 1 in August 2025. The program provides 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,483,195	1,469,527	1,544,691	1,533,091
Other Funding - Operating	2,168,891	10,262,810	3,097,544	3,091,560
Total Operations	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
Total Appropriations	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
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 2026 Proposed Budget for the Seattle Ethics and Elections Commission maintains investments at current service levels. The appropriations from the Election Voucher Fund vary with the election cycle and are therefore lower in 2026 because no Citywide elections are scheduled.

The 2026 Proposed Budget also includes revenues associated with Seattle Proposition 1 which was approved by voters in August 2025. Proposition 1 renews the Democracy Voucher program for ten years.

Incremental Budget Changes

Ethics and Elections Commission

	2026 Budget	FTE
Total 2026 Endorsed Budget	**4,642,235**	**9.40**
Baseline		
Citywide Adjustments for Standard Cost Changes	4,595	-
Proposed Technical		
Election Voucher Fund Revenue	-	-
Bargained Annual Wage Adjustment to Base Budget	(21,270)	-
SCERS Retirement Contribution Rate Reduction	(908)	-
Contribution to/Use of Fund Balance	-	-
Total Incremental Changes	**$(17,583)**	**-**
Total 2026 Proposed Budget	**$4,624,652**	**9.40**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $4,595

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

Proposed Technical

Election Voucher Fund Revenue

Revenues $4,441,500

This ongoing item increases revenues in the Election Voucher Fund. In the August 2025 election, voters approved City of Seattle Proposition 1. This measure renews the Democracy Voucher program for 10 years. This technical item adds the revenue associated with this measure to the 2026 Proposed Budget. Revenues accrue over multiple years and are primarily spent during election years. The next significant election year is 2027.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(21,270)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(908)

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

Contribution to/Use of Fund Balance

Revenues $(1,349,940)

This is a technical item to balance the revenues and expenditures for the Election Vouchers Fund.

Ethics and Elections Commission

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ETH - BO-ET-V1T00 - Ethics and Elections				
00100 - General Fund	1,483,195	1,469,527	1,544,691	1,533,091
Total for BSL: BO-ET-V1T00	**1,483,195**	**1,469,527**	**1,544,691**	**1,533,091**
ETH - BO-ET-VT123 - Election Vouchers				
12300 - Election Vouchers Fund	2,168,891	10,262,810	3,097,544	3,091,560
Total for BSL: BO-ET-VT123	**2,168,891**	**10,262,810**	**3,097,544**	**3,091,560**
Department Total	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,483,195	1,469,527	1,544,691	1,533,091
12300 - Election Vouchers Fund	2,168,891	10,262,810	3,097,544	3,091,560
Budget Totals for ETH	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	2,940,520	3,000,000	-	4,441,500
Total Revenues for: 12300 - Election Vouchers Fund		**2,940,520**	**3,000,000**	**-**	**4,441,500**
400000	Use of/Contribution to Fund Balance	-	7,262,810	3,097,544	(1,349,940)
Total Resources for:12300 - Election Vouchers Fund		**2,940,520**	**10,262,810**	**3,097,544**	**3,091,560**
Total ETH Resources		**2,940,520**	**10,262,810**	**3,097,544**	**3,091,560**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Ethics and Elections	1,483,195	1,469,527	1,544,691	1,533,091
Total	**1,483,195**	**1,469,527**	**1,544,691**	**1,533,091**
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 vouchers to eligible Seattle residents that they can use to contribute to candidates for City office who qualify to participate in the Election Voucher program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Election Vouchers	2,168,891	10,262,810	3,097,544	3,091,560
Total	**2,168,891**	**10,262,810**	**3,097,544**	**3,091,560**
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, Director

(206) 386-0041

https://www.seattle.gov/finance-and-administrative-services

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 connects pets with their forever homes through adoption.

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 builds, manages, 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:

Department of Finance and Administrative Services

Public-Facing Divisions

- **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 120 employees, manages enterprise-wide transaction programs and is comprised of the following divisions: License and Tax Administration, Treasury Services, Business Systems, Citywide Accounting and Payroll, Risk Management and Claims Processing, Debt Management and Policy and Partnerships. OCF also supports the City Council and its staff by providing financial information and technical expertise as they develop financial policies. The City Finance Director, a member of the Mayor's Cabinet, serves on the board of the City's retirement systems and is a voting member of the

City's Economic and Revenue Forecast Council. Most of the work of OCF is funded by the FAS Operating Fund. The General Fund supports administration of the City's taxes and business licensing services.

The Office of City Finance divisions are as follows:

- License and Tax Administration manages the City's taxes, including Business & Occupation (B&O) and the Payroll Expense Tax, the City business licensing process and collects more than $500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the City.

- Treasury Services receives, processes, reconciles, and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the 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 and Claims Processing 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.

- Debt Management manages the City's bond issuance programs – including minimizing debt service and issuance costs, retaining the highest practical credit rating, and maintaining full and complete financial disclosure and reporting

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.

Department of Finance and Administrative Services

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	60,718,528	69,801,063	71,774,817	70,930,562
Other Funding - Operating	499,161,551	333,169,816	324,691,467	327,456,202
Total Operations	**559,880,079**	**402,970,879**	**396,466,284**	**398,386,764**
Capital Support				
General Fund Support	47,721	-	-	-
Other Funding - Capital	80,440,534	61,070,729	41,789,358	50,991,237
Total Capital	**80,488,254**	**61,070,729**	**41,789,358**	**50,991,237**
Total Appropriations	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**
Full-Time Equivalents Total*	637.50	631.50	631.50	627.00

** 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

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 General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues and available fund balances were used to mitigate cost increases.

The budget includes using $7.6 million in FAS Operating Fund balance on a one-time basis to mitigate rate increases. The fund balance is used to cover inflationary costs for contracts supporting financial systems, increased costs for utilities, higher external vendor maintenance costs, increased facilities maintenance costs, and other operational increases.

The budget also includes minor operating reductions in OCF which includes the reduction of a vacant position and reducing non-labor operating budget in Licensing and Tax Administration.

The budget enhances staffing in key areas using existing budget, non-general fund resources or new revenues. Overall, the budget adds 14 positions in FAS and OCF. The changes include the following:

- 4 positions to implement proposed changes to the Business and Occupation (B&O) tax (OCF);
- 2 positions for the ongoing implementation of the Social Housing Tax (OCF);
- 2 positions to increase human resources capacity (OCF);
- 1 position for expansion of the Joint Enforcement Team (JET);
- Reinstating an accounting and payroll position (OCF);

- 3 mechanic positions for City Light fleet maintenance (FAS); and
- Making permanent an Animal Shelter Veterinary Assistant position (FAS).

The position increases are offset by the removal of 12.5 positions for positions that were unfunded in the 2025-2026 Adopted Budget but received a six-month extension from the City Council. The budget also removes two unfunded CLFR positions and transfers three parking pay station positions from OCF to SDOT.

In capital investments, FAS's Proposed 2026-31 Capital Improvement Program (CIP) includes new funding for critical asset preservation projects with a focus on energy efficiency and decarbonization. The Proposed CIP also adds additional 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.

FAS will use existing CIP budget to move forward with planning and design for a new Seattle Animal Shelter (SAS). The current SAS facility is too small for the Shelter's operations and has significant maintenance and repair needs. A much larger, updated facility is needed to serve current and future animal populations and meet industry standards to reduce animal stress, provide humane space needs, ensure staff efficiency and improve veterinary services. FAS will use up to $950,000 from the existing CIP budget for the Animal Shelter to complete programming and predesign work with consultants and engineers to plan for a new animal shelter facility. The work will include stakeholder collaboration and site masterplan options analysis.

Other Budget Issues:

The City has a long-term inter-local agreement with King County for jail services. However, since COVID-19, King County restricted bookings. The City intended to use the South Correctional Entity (SCORE) facility to book defendants restricted by King County and appropriated ongoing funds in the 2025 Adopted Budget for this purpose. In January of 2025 booking restrictions were lifted by King County and this funding is no longer required.

Incremental Budget Changes

Department of Finance and Administrative Services

	2026 Budget	FTE
Total 2026 Endorsed Budget	**438,255,642**	**631.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	-	-
Contract-specific Inflation	(3,249)	-
Debt Service Adjustment	504,092	-
Fleet Capital Adjustment	1,361,153	-
Fort Lawton Ongoing Security & Maintenance	586,000	-
Increased External Vendor Maintenance and Facilities Operations Budgets	2,266,200	-
Increased Utility Costs	100,000	-
Labor Inflation	581,268	-
Office of City Finance Contract-specific Inflation	1,234,593	-
Zero Out Capital Development Operating	597,954	-
Proposed Operating		

Joint Enforcement Team Expansion	235,827	1.00
Increase Fleet Maintenance Capacity for Seattle City Light	614,233	3.00
Increase Facilities Maintenance	1,000,000	-
B&O Tax Change Implementation	1,150,000	4.00
Social Housing Tax Implementation	484,593	2.00
Creation of Office of City Finance Human Resources Unit	-	2.00
Reinstate Citywide Accounting and Payroll Position	-	1.00
Make Permanent Animal Shelter Veterinary Assistant	-	1.00
Extend Sunset Positions in the Seattle Animal Shelter	-	-
Inflation Increase to Public Defense ILA	550,000	-
Reduction in Jail Services Funds	(2,913,132)	-
Reduction in License and Tax Administration Non-Labor Budget	(39,516)	-
Reduction of Vacant Treasury Strategic Advisor	(160,097)	(1.00)
Transfer One Seattle Day of Service	(250,000)	-
Transfer Parking Meter Collections Unit to SDOT	(348,059)	(3.00)
Increase for Vehicle Parts Expenditures	130,867	-
Decrease in Fuel Usage Projections	(2,275,871)	-
Pay Compression & Inversion Adjustments	266,911	-
Judgement and Claims Central Cost Alignment	458,000	-
Proposed Capital		
Increase Asset Preservation for Citywide Facilities	1,800,000	-
Municipal Energy Efficiency Program Adjustments for 2026	195,000	-
Waterfront Operations and Tribal Interpretive Center (Bakun Building)	-	-
Proposed Technical		
Align Budget to Proposed Central Cost Manual	(1,314,309)	-
Bargained Annual Wage Adjustment to Base Budget	(1,039,051)	-
CCM Revenue Alignment	-	-
Central Cost Manual Changes	(148,794)	-
CIP Technical Adjustments	(3,623,000)	-
CIP Technical Adjustments - Appropriate Discretionary REET	-	-
CIP Technical Adjustments - Bond Alignment	10,829,879	-
LTGO Cost of Issuance Adjustment	(2,023,732)	-
Non-rate revenue adjustments	-	-
Operating Technical Adjustments - Debt Service Alignment	(1,008,036)	-
Position Technical Adjustments	-	(12.50)
Reduce Unfunded CLFR Positions	-	(2.00)
SCERS Retirement Contribution Rate Reduction	(254,366)	-
UTGO Refunding Cost of Issuance	1,577,000	-
Revenue Adjustments for Use of Fund Balance	-	-

Fund Balancing Entries	-	-
Total Incremental Changes	**$11,122,359**	**(4.50)**
Total 2026 Proposed Budget	**$449,378,001**	**627.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures -

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

Contract-specific Inflation

Expenditures $(3,249)

This item decreases appropriation across the Department of Finance and Administrative Services to reflect inflation associated with the Benaroya contract which is dependent on the Consumer Price Index (CPI).

Debt Service Adjustment

Expenditures	$504,092
Revenues	$(611,736)

This item increases appropriation in the Department of Finance and Administrative Services to reflect updates to debt services payments including new issuances, re-issuances and adjustments due to fluctuation of the debt schedule. This item used fund balance from the FAS Operating Fund.

Fleet Capital Adjustment

Expenditures	$1,361,153
Revenues	$(326,852)

This item increases appropriation authority in the Fleet Capital Fund to reflect the anticipated expenditures in the coming budget year.

Fort Lawton Ongoing Security & Maintenance

Expenditures	$586,000
Revenues	$586,000

This item increases appropriation for the increased costs of maintaining the Fort Lawton property. Vandalism of the property has resulted in the need to increase maintenance and security costs above the baseline budget of $428,745 FAS bills OH and SPR for these costs.

Increased External Vendor Maintenance and Facilities Operations Budgets

Expenditures	$2,266,200
Revenues	$2,266,200

This item adds $2 million for external vendor maintenance costs and about $200,000 for facilities operations to pay for increased King County assessment fees. The base budget for vendor maintenance is approximately $2 million, but actual costs have been approximately $4 million. This item uses fund balance from the FAS Operating Fund.

Increased Utility Costs

Expenditures	$100,000

This item reflects increased utility costs for natural gas and recycling which have gone up by 12.3% and 8.1% respectively. This item uses fund balance from the FAS Operating Fund.

Labor Inflation

Expenditures	$581,268

This item updates the budget to reflect increases in workers' compensation costs, pooled benefits, and adjustments related to executed labor contracts. This item is funded with fund balance from the FAS Operating Fund.

Office of City Finance Contract-specific Inflation

Expenditures	$1,234,593

This item reflects increased costs for several contracts withing the Office of City Finance (OCF). OCF has several contracts that support citywide financial programs, and this increase is necessary for key citywide systems that support critical operating infrastructure for the City's financial system. This item is funded with fund balance from the FAS Operating Fund.

Zero Out Capital Development Operating

Expenditures	$597,954

This item is a technical adjustment to return the Capital Operating Budget to $0 after updates to the budget for Central Cost Manual (CCM) charges resulted in a negative budget.

Proposed Operating

Joint Enforcement Team Expansion

Expenditures	$235,827
Position Allocation	1.00

This item adds budget and a position for the expansion of the Joint Enforcement Team (JET). This is a joint effort between the Department of Finance and Administrative Services, Seattle Police Department, Seattle Fire Department, and the Seattle Department of Transportation. The base budget for JET operations in 2025 is $220,000. This item is a 107% increase in the budget. The 2026 Proposed Budget also includes increases in SFD and SDOT, for a total JET budget across departments of $762,000, bringing the ongoing JET budget to approximately $1 million. The Joint Enforcement Team conducts inspections of nightclubs, bars, restaurants, and other businesses (adult entertainment, massage parlors, mobile food vendors, special events) at peak after-hours times to help them maintain a safe environment for patrons and the community. JET also checks for compliance with regulatory and license codes. These investments will ultimately enhance staffing for increased inspections each month and broaden the training opportunities available for nightlife businesses.

Increase Fleet Maintenance Capacity for Seattle City Light

Expenditures	$614,233
Position Allocation	3.00

This item adds 3.0 FTE Auto Mechanics focused on providing maintenance for Seattle City Light vehicles and equipment. FAS has 58 FTE mechanics that provide maintenance for the City's fleet. In total, adding these positions increases capacity by 4,500 mechanic service hours. The increased capacity will allow the City to better meet obligations to properly maintain the fleet. The majority of these ongoing costs will be paid by City Light.

Increase Facilities Maintenance

Expenditures	$1,000,000
Revenues	$1,000,000

This item reflects a $1 million increase in facility maintenance costs driven by the growing needs of aging buildings. Routine maintenance was largely deferred during the 2020 COVID-19 pandemic, and the Facility Operations Division could not fully address the backlog until 2023. Rising vendor and material costs have further strained the budget, creating the need for supplemental support. Most of the facilities requiring maintenance support critical public services like fire stations and police precincts. This item uses fund balance from the FAS Operating Fund.

B&O Tax Change Implementation

Expenditures	$1,150,000
Position Allocation	4.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds budget for one-time and ongoing administrative costs in the implementation of the Business & Occupation tax changes. One-time funding supports 1 temporary Management System Analyst Sr. role and changes to the FileLocal system. The ongoing budget supports communications, outreach, and customer service needs related to the B&O Tax system changes including 1.0 FTE Outreach Coordinator and 3.0 FTEs as Customer Service Representatives.

Social Housing Tax Implementation

Expenditures	$484,593
Revenues	$484,593
Position Allocation	2.00

This item reflects an increase in funding to implement the voter approved Social Housing Tax. The additional budget will support on-going system maintenance costs, annual licensing, and the staffing of 2.0 FTEs Customer Service Representatives. This tax was established under Initiative 137.

Creation of Office of City Finance Human Resources Unit

Position Allocation	2.00

This item creates a new Human Resources (HR) Unit within the Office of City Finance by adding 1.0 FTE Manager 2 and 1.0 FTE Strategic Advisor 2. Until now, OCF's HR needs have been met with a Term-Limited Temporary (TLT) Manager and a Recruitment/Benefits Specialist position, both of which were absorbed by the department's base

budget. With those temporary positions now expiring without the option to extend, dedicated ongoing staff are needed to provide consistent HR capacity and support.

Reinstate Citywide Accounting and Payroll Position

Position Allocation 1.00

This item restores an accounting position in OCF which was removed in the 2025 Adopted and 2026 Endorsed Budget. This position is needed for payroll support, including the ongoing implementation of the Workday system.

Make Permanent Animal Shelter Veterinary Assistant

Position Allocation 1.00

This item adds 1.0 FTE Veterinarian Assistant to Seattle Animal Shelter's (SAS) Veterinarian Services team. This action makes permanent a Term-Limited Temporary (TLT) position that was hired in 2023 and is set to expire with no option to extend. The position is funded through the Animal Shelter's base budget, and no additional funding is needed.

Extend Sunset Positions in the Seattle Animal Shelter

Position Allocation -

This item extends the sunset date for 2.0 FTE in the Seattle Animal Shelter. This item maintains current levels of support for newly arrived animals with a Behaviorist and maintains the foster care program with a Foster Care Coordinator. These positions are funded by the Animal Shelter Donation Fund.

Inflation Increase to Public Defense ILA

Expenditures $550,000

The City has an inter-local agreement (ILA) with King County to provide indigent defense services for the City's misdemeanants adjudicated through Seattle Municipal Court. 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 to Public Defense Services due to anticipated inflation as per the ILA.

Reduction in Jail Services Funds

Expenditures $(2,913,132)

This item reduces ongoing appropriation for Jail Services related to an anticipated interlocal agreement (ILA) with the South Correctional Entity (SCORE) funded in the 2025 Adopted Budget that was not executed.

The City has a long-term inter-local agreement (ILA) with King County to provide jail services for the City's misdemeanants through 2030. King County instituted booking restrictions since March of 2020 limiting the number of bookings the Seattle Police Department (SPD) could bring to the King County Jail. The SCORE facility was going to be used to book and hold misdemeanants arrested for offenses that fell outside King County jail booking restrictions. Subsequently, King County lifted booking restrictions in January of 2025, and the City can book all misdemeanors without restriction. The SCORE facility agreement was never executed, and this funding is no longer required.

Reduction in License and Tax Administration Non-Labor Budget

Expenditures	$(39,516)

This item reduces the Office of City Finances General Fund non-labor budget in the License and Tax Administration program. This is a reduction of 3% of the non-labor budget and will not have a material impact on program operations.

Reduction of Vacant Treasury Strategic Advisor

Expenditures	$(160,097)
Position Allocation	(1.00)

This item reduces 1.0 FTE vacant Strategic Advisor position within the OCF Treasury program. The position is no longer needed as OCF has moved to a different model of providing the same services.

Transfer One Seattle Day of Service

Expenditures	$(250,000)

This ongoing, budget-neutral item transfers the budget for the One Seattle Day of Service from the Department of Finance and Administrative Services to the Department of Neighborhoods. The One Seattle Day of Service is an all ages, all abilities, citywide volunteer day of service and engagement that helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving solutions. Beginning in 2026, DON will be the primary department coordinating and implementing this event.

Transfer Parking Meter Collections Unit to SDOT

Expenditures	$(348,059)
Position Allocation	(3.00)

This item reflects the transfer of the Parking Meter Collections Unit to the Seattle Department of Transportation. While there have been significant increases in the use of digital parking meters there remains a need for cash acceptance. The transfer of the Parking Meter Collection team to SDOT will allow for better management and understanding of the team’s operations.

Increase for Vehicle Parts Expenditures

Expenditures	$130,867

This item reflects an increase in anticipated vehicle part expenditures. The increase is based on a three-year purchasing average and adjusts for annual cost increases in its projection of vehicle part expenditure. This item used fund balance from the FAS Operating Fund.

Decrease in Fuel Usage Projections

Expenditures	$(2,275,871)

This item reflects a decrease of $2.2 million in anticipated fuel usage and costs. The 2026 endorsed budget was based on higher projected fuel prices which have since declined.

Pay Compression & Inversion Adjustments

Expenditures	$266,911

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles. The Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation to correct for inversion and/or compression for the Animal Control Officer and Shop Operations Supervisor job classification(s), and impact pay for nine positions within the department. This item uses fund balance from the FAS Operating Fund balance in 2026, and the ongoing cost will be included in the 2027 rate adjustments.

Judgement and Claims Central Cost Alignment

Expenditures	$458,000
Revenues	$458,000

This item aligns appropriations with expected revenue as proposed in the Central Cost Manual (CCM) for 2026.

Proposed Capital

Increase Asset Preservation for Citywide Facilities

Expenditures	$1,800,000

This item adds Real Estate Excise Tax (REET) funding for asset preservation for facilities outside the downtown core. The asset preservation program is supported by rates charged to departments for space/rent, but the amount collected is not enough to fully cover the asset preservation needs at City facilities. The additional REET appropriation will be used to fund small energy efficiency and decarbonization projects.

Municipal Energy Efficiency Program Adjustments for 2026

Expenditures	$195,000

This item adds $195,000 to Real Estate Excise Tax (REET) I revenue for the Municipal Energy Efficiency Program (MEEP). In 2026, a total of $1.5 million in REET I and $146,473 in General Fund will support MEEP, a program for energy upgrades in municipal buildings coordinated by the Office of Sustainability and Environment. This action shifts $195,000 from Seattle Center, as programmed in the 2026 Endorsed Budget, to Finance and Administrative Services, in alignment with programmatic updates to scheduled upgrades.

Waterfront Operations and Tribal Interpretive Center (Bakun Building)

Expenditures	-

This item amends the Waterfront Operations and Tribal Interpretive Center CIP Project to account for new estimates based on 30% design. This project planning phase accounts for major design elements, material, and labor cost estimates as well as taking into account the Downtown 2026 FIFA World Cup construction moratorium disruptions. This will increase appropriation authority by $7 million in 2027 financed by the Limited Tax General Obligation (LGTO) bonds.

The Bakun Building was purchased to be the Waterfront Park operations office and provide a cultural space for the Muckleshoot Indian Tribe. The Bakun Building purchase and renovation fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliott Bay Seawall to provide space for a Tribal Interpretive Center rent free in perpetuity.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. .

Department of Finance and Administrative Services

Proposed Technical

Align Budget to Proposed Central Cost Manual

Expenditures	$(1,314,309)
Revenues	$(1,314,309)

This is a reduction based on central costs.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(1,039,051)

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

CCM Revenue Alignment

Revenues	$(936,670)

This item adjusts revenue in the Department of Finance and Administrative Services' to align with the approved Central Cost Manual for 2026.

Central Cost Manual Changes

Expenditures	$(148,794)

This item reflects adjustments to the Department of Finance & Administrative Services (FAS's) rate of revenue and external revenues resulting from FAS's baseline cost adjustments.

CIP Technical Adjustments

Expenditures	$(3,623,000)
Revenues	-

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). To align with updated REET I spend plans, this item abandons $1.6 million of 2025 REET I and moves appropriation to 2027. This also move $953,000 from 2026 appropriation to 2027, increasing 2027 REET I appropriation up by 2.5 million. The technical changes are necessary for alignment with the current ADA Improvement plan.

CIP Technical Adjustments - Appropriate Discretionary REET

Expenditures	-

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item appropriates discretionary REET 1 to 2029-2031 based on the City Budget Office process guidance.

CIP Technical Adjustments - Bond Alignment

Expenditures $(735,801)

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP).

CIP Technical Adjustments - Bond Alignment

Expenditures $11,565,680

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item aligns the Fire Station 31 Replacement appropriation with the 2025 bond issuance moving $9.6 million to 2026. It also reduces appropriation in 2015 and 2016 bonds. Additionally, this item moves 2025 bond issuances to 2026 to all appropriation budget for the Drive Clean Seattle Fleet Electric Vehicle Infrastructure, Electrical Infrastructure Upgrades and Waterfront Operation and Tribal Interpretive Center. Moving $1.0 million, $1.5 million and $4.2 million respectively.

LTGO Cost of Issuance Adjustment

Expenditures $(2,023,732)

Revenues $(2,023,732)

This budget change is a technical adjustment to appropriation related to the Cost of Issuance for the 2026 LTGO Bond Issuance.

Non-rate revenue adjustments

Revenues $(61,639)

This item adjusts non-rates revenue in the Department of Finance and Administrative Services to recognize changing expectations for external revenue.

Operating Technical Adjustments - Debt Service Alignment

Expenditures $(1,008,036)

This item makes baseline adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Operating Budget to align debt service with bond issuances.

Position Technical Adjustments

Position Allocation (12.50)

This item is a technical action that implements positions reductions made in the 2025 Adopted Budget. As part of the 2025 Budget process, City Council extended employment through June 2025 for these employees.

Reduce Unfunded CLFR Positions

Position Allocation (2.00)

This item removes 2.0 full-time positions in the Department of Finance and Administrative Services (FAS) which were funded with federal Coronavirus Local Fiscal Recovery (CLFR) funding. This action is a technical item as these positions’ sunset on December 31, 2025, and there is no budget impact.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(254,366)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.65% to the SCERS minimum actuarial required rate of 15.06%.

UTGO Refunding Cost of Issuance

Expenditures	$1,577,000
Revenues	$1,577,000

This item is included appropriation authority for the Cost of Issuance for Refunding the 2016 UTGO Bonds.

Revenue Adjustments for Use of Fund Balance

Revenues	$2,443,179

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

Fund Balancing Entries

Revenues	$14,408,616

This is a technical item to record a fund balancing entry for the funds managed by the Department of Finance and Administrative Services. Fund balancing entries align resources with appropriations. This item also includes a technical revenue correction to the Bond Interest and Redemption Fund that was missed during the baseline process.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS - BC-FA-A1IT - Information Technology				
00100 - General Fund	16,471	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	418,930	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,201,051	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	10,000,000	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	4,043,169	-	-
50300 - Finance and Administrative Services Fund	248,238	-	-	-
Total for BSL: BC-FA-A1IT	**24,884,689**	**4,043,169**	**-**	**-**

FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	371,690	1,367,000	2,423,000	1,500,000
Total for BSL: BC-FA-ADAIMPR	**371,690**	**1,367,000**	**2,423,000**	**1,500,000**
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
30010 - REET I Capital Fund	957,722	1,500,000	4,000,000	4,000,000
37100 - 2023 Multipurpose LTGO Bond Fund	1,692,546	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	5,471,402	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	2,000,000	-	-
50300 - Finance and Administrative Services Fund	-	1,000,000	500,000	500,000
50322 - Facility Asset Preservation Fund	3,306,276	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	**11,427,945**	**6,652,000**	**6,652,000**	**6,652,000**
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	146,478	4,064,000	3,639,000	5,439,000
50322 - Facility Asset Preservation Fund	1,849,946	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	**1,996,425**	**5,912,000**	**5,487,000**	**7,287,000**
FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects				
00100 - General Fund	31,250	413,973	146,473	146,473
14500 - Payroll Expense Tax	-	1,461,688	-	-
30010 - REET I Capital Fund	1,133,014	-	1,110,000	1,305,000
Total for BSL: BC-FA-EXTPROJ	**1,164,264**	**1,875,661**	**1,256,473**	**1,451,473**
FAS - BC-FA-FASPDS - FAS Project Delivery Services				
50300 - Finance and Administrative Services Fund	22,067,579	4,700,000	4,700,000	4,700,000
Total for BSL: BC-FA-FASPDS	**22,067,579**	**4,700,000**	**4,700,000**	**4,700,000**
FAS - BC-FA-GARDENREM - Garden of Remembrance				
00164 - Unrestricted Cumulative Reserve Fund	32,757	33,000	33,957	33,957
30010 - REET I Capital Fund	-	50,000	-	-
Total for BSL: BC-FA-GARDENREM	**32,757**	**83,000**	**33,957**	**33,957**
FAS - BC-FA-GOVTFAC - General Government Facilities - General				
14500 - Payroll Expense Tax	195,619	-	-	-
30010 - REET I Capital Fund	2,258,089	3,615,417	2,107,540	1,838,885
37100 - 2023 Multipurpose LTGO Bond Fund	1,373,666	-	-	-

37200 - 2024 Multipurpose LTGO Bond Fund	434,552	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	9,726,000	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,600,000	11,100,000
Total for BSL: BC-FA-GOVTFAC	**4,261,927**	**13,341,417**	**14,707,540**	**12,938,885**
FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations				
30010 - REET I Capital Fund	4,727,746	6,749,624	6,675,861	6,208,715
Total for BSL: BC-FA-NBHFIRE	**4,727,746**	**6,749,624**	**6,675,861**	**6,208,715**
FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire				
30010 - REET I Capital Fund	2,322,653	-	-	1,750,000
36900 - 2022 Multipurpose LTGO Bond Fund	2,678,702	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,000,000	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	2,138,066	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	16,760,830	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	8,065,680
50322 - Facility Asset Preservation Fund	29,779	-	-	-
Total for BSL: BC-FA-PSFACFIRE	**9,169,200**	**16,760,830**	**-**	**9,815,680**
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	384,031	-	-	550,000
Total for BSL: BC-FA-PSFACPOL	**384,031**	**-**	**-**	**550,000**
FAS - BO-FA-0001 - Citywide Operational Services				
35040 - Waterfront LID #6751	5,053	-	-	-
50300 - Finance and Administrative Services Fund	100,746,530	99,771,914	103,210,969	106,151,649
Total for BSL: BO-FA-0001	**100,751,583**	**99,771,914**	**103,210,969**	**106,151,649**
FAS - BO-FA-0002 - Citywide Admin Services				
00100 - General Fund	381,205	360,000	360,000	110,000
14500 - Payroll Expense Tax	493,840	841,250	1,782,163	1,146,288
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	15,977,329	16,151,460	16,917,790	15,830,148
Total for BSL: BO-FA-0002	**16,852,375**	**17,352,711**	**19,059,953**	**17,086,435**

FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	8,146,858	8,318,167	8,832,534	10,365,400
14000 - Coronavirus Local Fiscal Recovery Fund	260,864	-	-	-
14500 - Payroll Expense Tax	-	500,000	500,000	500,000
35040 - Waterfront LID #6751	-	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	25,315,146	27,152,447	29,100,556	29,445,728
Total for BSL: BO-FA-0003	**33,722,869**	**35,970,614**	**38,433,090**	**40,311,128**
FAS - BO-FA-0004 - Other FAS Services				
00100 - General Fund	625	29,585	29,751	29,751
12100 - Wheelchair Accessible Fund	1,046,100	1,197,193	1,219,616	1,222,219
50300 - Finance and Administrative Services Fund	709,823	734,499	756,534	753,285
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
Total for BSL: BO-FA-0004	**2,027,505**	**2,213,460**	**2,277,222**	**2,272,676**
FAS - BO-FA-0005 - Public Services				
00100 - General Fund	17,319,897	19,059,430	19,871,140	20,108,883
14000 - Coronavirus Local Fiscal Recovery Fund	71,375	-	-	-
14500 - Payroll Expense Tax	462	-	-	-
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
50300 - Finance and Administrative Services Fund	4,117,710	4,922,006	5,137,264	5,010,812
Total for BSL: BO-FA-0005	**22,425,657**	**24,204,056**	**25,008,404**	**25,119,695**
FAS - BO-FA-0006 - Leadership & Administration				
00100 - General Fund	222,711	308,251	329,253	327,522
12100 - Wheelchair Accessible Fund	11,103	-	-	-
50300 - Finance and Administrative Services Fund	75,445,524	73,368,396	75,759,059	77,034,344
Total for BSL: BO-FA-0006	**75,679,338**	**73,676,646**	**76,088,312**	**77,361,866**
FAS - BO-FA-BIALID - BIA-LID Administration				
19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-

19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
35040 - Waterfront LID #6751	4,114,844	-	-	-
Total for BSL: BO-FA-BIALID	**55,217,158**	**-**	**-**	**-**
FAS - BO-FA-BUDCENTR - Leadership and Administration				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-BUDCENTR	**-**	**-**	**-**	**-**
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	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CITYFINAN	**-**	**-**	**-**	**-**
FAS - BO-FA-CITYSVCS - City Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CITYSVCS	**-**	**-**	**-**	**-**
FAS - BO-FA-CJ000 - Judgment & Claims Claims				
00126 - Judgment/Claims Fund	3,543,011	9,524,179	5,524,179	5,524,179
Total for BSL: BO-FA-CJ000	**3,543,011**	**9,524,179**	**5,524,179**	**5,524,179**
FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption				
20130 - LTGO Bond Interest and Redemption Fund	116,838,251	1,146,167	941,184	941,184
Total for BSL: BO-FA-DEBTBIRF	**116,838,251**	**1,146,167**	**941,184**	**941,184**
FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO				
20130 - LTGO Bond Interest and Redemption Fund	84,051	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	214,613	-	-	-

37300 - 2025 Multipurpose LTGO Bond Fund	-	1,672,560	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	210,000	1,112,918
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
Total for BSL: BO-FA-DEBTISS-L	**298,664**	**1,672,560**	**3,136,650**	**1,112,918**
FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO				
20140 - UTGO Bond Interest Redemption Fund	-	1,350,000	-	1,577,000
Total for BSL: BO-FA-DEBTISS-U	**-**	**1,350,000**	**-**	**1,577,000**
FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	16,162,900	16,164,900	16,154,900	16,154,900
Total for BSL: BO-FA-DEBTUTGO	**16,162,900**	**16,164,900**	**16,154,900**	**16,154,900**
FAS - BO-FA-FACILITY - Facilities Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-FACILITY	**-**	**-**	**-**	**-**
FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
Total for BSL: BO-FA-FLEETCAP	**26,972,390**	**25,888,358**	**18,100,078**	**19,461,230**
FAS - BO-FA-FLEETS - Fleet Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-FLEETS	**-**	**-**	**-**	**-**
FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	13,079,614	14,110,581	14,130,745	14,680,745
Total for BSL: BO-FA-INDGTDEF	**13,079,614**	**14,110,581**	**14,130,745**	**14,680,745**
FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	21,567,617	27,201,076	28,074,920	25,161,788
Total for BSL: BO-FA-JAILSVCS	**21,567,617**	**27,201,076**	**28,074,920**	**25,161,788**
FAS - BO-FA-JR000 - Judgment & Claims Litigation				
00126 - Judgment/Claims Fund	36,258,500	36,536,451	34,243,876	34,701,876
Total for BSL: BO-FA-JR000	**36,258,500**	**36,536,451**	**34,243,876**	**34,701,876**

FAS - BO-FA-JR020 - Judgment & Claims Police Action				
00126 - Judgment/Claims Fund	15,068,050	10,370,021	6,370,021	6,370,021
Total for BSL: BO-FA-JR020	**15,068,050**	**10,370,021**	**6,370,021**	**6,370,021**
FAS - BO-FA-OCS - Office of Constituent Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-OCS	**-**	**-**	**-**	**-**
FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection				
00100 - General Fund	-	-	-	-
Total for BSL: BO-FA-RCCP	**-**	**-**	**-**	**-**
FAS - BO-FA-SAS - Seattle Animal Shelter				
00100 - General Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-SAS	**-**	**-**	**-**	**-**
FAS - BO-FA-TRNSTBNFT - Transit Benefit				
63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
Total for BSL: BO-FA-TRNSTBNFT	**3,414,597**	**5,403,213**	**5,565,309**	**4,251,000**
Department Total	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**
Department Full-Time Equivalents Total*	**637.50**	**631.50**	**631.50**	**627.00**

** 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 Finance and Administrative Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	60,766,249	69,801,063	71,774,817	70,930,562
00126 - Judgment/Claims Fund	54,869,561	56,430,651	46,138,076	46,596,076
00164 - Unrestricted Cumulative Reserve Fund	451,687	33,000	33,957	33,957
12100 - Wheelchair Accessible Fund	1,057,204	1,197,193	1,219,616	1,222,219
14000 - Coronavirus Local Fiscal Recovery Fund	332,239	-	-	-
14500 - Payroll Expense Tax	689,922	2,802,938	2,282,162	1,646,287
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-
19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	116,922,302	1,146,167	941,184	941,184
20140 - UTGO Bond Interest Redemption Fund	16,162,900	17,514,900	16,154,900	17,731,900
30010 - REET I Capital Fund	12,301,425	17,346,041	19,955,401	22,591,600
35040 - Waterfront LID #6751	4,119,898	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	5,879,752	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	15,066,212	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	8,258,633	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	34,202,559	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,810,000	20,278,598
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
50300 - Finance and Administrative Services Fund	244,627,879	227,800,721	236,082,171	239,425,966
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
50322 - Facility Asset Preservation Fund	5,186,001	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
Budget Totals for FAS	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	(3,841)	-	-	-
316040	B&O Tax-Admissions Surcharge	11,033	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	1,925,440	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	617,920	652,570	716,070	697,670
321030	BUS LIC&PERM	3,424,661	3,035,343	3,600,000	3,600,000
321040	Bus Lic&Perm-For Hire Driver	25,360	75,000	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,236,471	3,175,000	5,700,000	5,700,000
321060	Bus Lic&Perm-Tow Oper/Comp	19,553	10,000	10,000	10,000
321080	Bus Lic&Perm-Bus Penalties	12,733	-	-	-
321900	Bus Lic&Perm-Other	400,172	380,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	364,645	367,500	367,500	410,000
322140	Nonbus Lic&Perm-Dog	1,175,758	1,295,000	1,295,000	1,498,473
322200	Nonbus Lic&Perm-Lt Fees Taxi	15	20,000	20,000	-
322210	Nonbus Lic&Perm-Fines Taxi	665	-	-	-
322220	Nonbus Lic&Perm-Strmwtr Sewer	-	-	-	17,000
322900	Nonbus Lic&Perm-Other	1,026	150,550	150,550	550
337080	Other Private Contrib & Dons	(5)	-	-	-
341180	Legal Service Fees	5,368	5,000	5,000	5,000
341200	Scanning Systems License	136,644	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	119,987	117,000	117,000	117,000
341220	Animal Control Admin Fees	13,982	13,000	13,000	13,000
341230	Adoption Fees	229,174	225,000	225,000	180,000
341240	Kennel Fees	6,982	5,000	5,000	6,500
341250	Spay & Neuter Fees	131,337	160,000	160,000	158,000
341360	Fees	36,420	-	-	-
341370	Fees - Limo Inspections	-	250,000	250,000	250,000
341380	Fees - Limo Payments From St	254,637	-	-	-
341900	General Government-Other Rev	974,147	859,000	859,000	866,000
342160	False Alarm Fees	881,385	200,000	200,000	120,000
350090	City Litigation Recoveries	78,050	40,000	40,000	65,000
350170	Penalties On Deliquent Recs	67,444	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	19,380,816	-	-	-
360180	Penalties-Spec Assessments	(583)	-	-	-
360220	Interest Earned On Deliquent A	(136)	-	-	-

360540	Cashiers Overages & Shortages	(3)	-	-	-
360750	Misc Reimb Adj-Pers & Other	454,392	521,568	551,043	363,207
360900	Miscellaneous Revs-Other Rev	7,350	158,000	133,000	109,000
397010	Operating Transfers In	-	-	-	484,593
Total Revenues for: 00100 - General Fund		**32,989,016**	**13,844,531**	**16,927,163**	**17,180,993**
341180	Legal Service Fees	19,714	-	-	-
350090	City Litigation Recoveries	11,731	7,781,749	7,781,749	7,781,749
360180	Penalties-Spec Assessments	51,258	-	-	-
360370	Insurance Prems & Recoveries	9,625,000	-	-	-
360420	Other Judgments & Settlements	30,705,799	34,982,902	38,814,327	39,272,327
397010	Operating Transfers In	7,905,951	13,666,000	(458,000)	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		**48,319,453**	**56,430,651**	**46,138,076**	**46,596,076**
360020	Inv Earn-Residual Cash	199,479	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**199,479**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,257,388	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**5,257,388**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	68,468	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		**68,468**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,778	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		**46,778**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,221,082	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		**1,221,082**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,319	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**7,319**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,906,109	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**3,906,109**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	55,811	-	-	-
Total Revenues for: 10800 - Seattle Streetcar Operations		**55,811**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	15,714	-	-	-

Total Revenues for: 11010 - Pike Place Market Renovation		**15,714**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	223,265	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**223,265**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	55,068	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**55,068**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,300	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		**46,300**	**-**	**-**	**-**
321030	BUS LIC&PERM	18,931	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,242,484	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	325,428	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		**1,586,842**	**995,661**	**995,661**	**995,661**
400000	Use of/Contribution to Fund Balance	-	201,532	223,955	226,559
Total Resources for:12100 - Wheelchair Accessible Fund		**1,586,842**	**1,197,193**	**1,219,616**	**1,222,220**
360020	Inv Earn-Residual Cash	477,378	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**477,378**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	281,946	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**281,946**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	666,515	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**666,515**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,800,717)	-	-	-
360320	Rent From Operating Property	15,128	-	-	-
Total Revenues for: 13000 - Transportation Fund		**(2,785,589)**	**-**	**-**	**-**
331110	Direct Fed Grants	339,274	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**339,274**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,220,686	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**11,220,686**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	228,889	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**228,889**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,616	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		**5,616**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	20,479	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		**20,479**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	54,399	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		**54,399**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	14,502	-	-	-
397010	Operating Transfers In	32,757	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		**47,259**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(14,166)	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		**(14,166)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(27)	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		**(27)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(268)	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		**(268)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,626	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		**4,626**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,267	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		**3,267**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	537	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		**537**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	98	-	-	-
Total Revenues for: 15110 - Historical Record Preservation		**98**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7	-	-	-

Total Revenues for: 15120 - Seattle Climate Action Now		**7**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,615	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		**2,615**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(6)	-	-	-
Total Revenues for: 15140 - SFD - General Donations		**(6)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	421	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		**421**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	850	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		**850**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	12,789	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		**12,789**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	268	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		**268**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,592	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		**1,592**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,931	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		**4,931**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	40,348	-	-	-
Total Revenues for: 15220 - Community Services Donations		**40,348**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,321	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		**1,321**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	320	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		**320**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	639	-	-	-
Total Revenues for: 15250 - Gift Catalog - CBO		**639**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	934,177	-	-	-

360020	Inv Earn-Residual Cash	57,517	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		**991,694**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	222,620	-	-
Total Resources for:15260 - Animal Shelter Donation Fund		**991,694**	**222,620**	**-**	**-**
360020	Inv Earn-Residual Cash	2,421	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		**2,421**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,773	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		**7,773**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	287	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		**287**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	165	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		**165**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,191)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		**(2,191)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		**13**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	850	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		**850**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	176	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		**176**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	277,205	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		**277,205**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(95,466)	-	-	-
Total Revenues for: 16200 - Human Services Fund		**(95,466)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,084	-	-	-

Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**2,084**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	22,396	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**22,396**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(7,472)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**(7,472)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(3,091)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**(3,091)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13,777	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**13,777**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(27,342)	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**(27,342)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13,655	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**13,655**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,333	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**46,333**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(11,508)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**(11,508)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(415,021)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**(415,021)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(1,906,961)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**(1,906,961)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(15,437)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**(15,437)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(97,809)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		**(97,809)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	991,123	-	-	-

Total Revenues for: 16430 - Housing Incentive Fund		**991,123**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	519,620	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**519,620**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	67,641	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		**67,641**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	513,283	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		**513,283**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	58,998	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**58,998**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,314,522	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**4,314,522**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	36,438	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**36,438**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,005,172	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		**1,005,172**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	528,483	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		**528,483**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	120,526,734	-	-	-
311020	Sale Of Tax Title Property	12	-	-	-
317040	Leasehold Excise Tax Rev	797,571	-	-	-
360020	Inv Earn-Residual Cash	2,943,383	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		**124,267,699**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	26,072	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		**26,072**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,873	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		**2,873**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	105,000	-	-	-

Total Revenues for: 19825 - BIA - Seattle Tourism		**105,000**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,018	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		**1,018**	**-**	**-**	**-**
318010	Operating Assessments	(426)	-	-	-
360020	Inv Earn-Residual Cash	4,078	-	-	-
360190	Deferred Interest-Spec Assessm	(8)	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		**3,644**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,843	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		**2,843**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,299	-	-	-
Total Revenues for: 19845 - BIA - Ballard		**9,299**	**-**	**-**	**-**
318010	Operating Assessments	(813)	-	-	-
360020	Inv Earn-Residual Cash	219,272	-	-	-
360190	Deferred Interest-Spec Assessm	(584)	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		**217,874**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,851	-	-	-
Total Revenues for: 19857 - BIA - SODO		**11,851**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,048	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		**9,048**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	28,154	-	-	-
360190	Deferred Interest-Spec Assessm	(44)	-	-	-
Total Revenues for: 19890 - BIA - U District		**28,110**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,709,825	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**2,709,825**	**-**	**-**	**-**
332020	Build America Bonds Subsidy Pa	226,368	-	-	-
360000	Miscellaneous Revs	-	2,787,431	2,582,448	941,184
360020	Inv Earn-Residual Cash	(9,005)	-	-	-
360310	Lt Space/Facilities Leases	156,245	-	-	-
360420	Other Judgments & Settlements	205	-	-	-
360900	Miscellaneous Revs-Other Rev	1,021,214	-	-	-
391010	G.O.Bond Proceeds	10,295,000	-	-	-
391080	Premium On Gen Obl Bonds	949,105	-	-	-
397010	Operating Transfers In	104,058,638	-	-	-

Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		**116,697,769**	**2,787,431**	**2,582,448**	**941,184**
311010	Real & Personal Property Taxes	15,905,838	32,480,700	32,470,700	16,154,900
311020	Sale Of Tax Title Property	4	-	-	-
360020	Inv Earn-Residual Cash	114,655	-	-	-
391010	G.O.Bond Proceeds	-	-	-	1,577,000
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		**16,020,497**	**32,480,700**	**32,470,700**	**17,731,900**
360020	Inv Earn-Residual Cash	336,749	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		**336,749**	**-**	**-**	**-**
317010	Real Estate Excise Tax Reet #1	646,492	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**646,492**	**-**	**-**	**-**
317020	Real Estate Excise Tax Reet #2	646,492	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**646,492**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	21,306	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		**21,306**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	380	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		**380**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	69	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		**69**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	771,851	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		**771,851**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	980	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		**980**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	347	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		**347**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	705	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		**705**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	130,628	-	-	-

Total Revenues for: 33860 - 2008 Parks Levy Fund		**130,628**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,525	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve		**4,525**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	66,968	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**66,968**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	40,474	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund		**40,474**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,934	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund		**4,935**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,406	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds		**3,406**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	45,174	-	-	-
379010	Capital Assessments	8,538	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		**53,711**	**-**	**-**	**-**
318080	Other Taxes Penalties & Int	70,452	-	-	-
360020	Inv Earn-Residual Cash	1,390,135	-	-	-
360170	Interest-Special Assessments	3,465,628	-	-	-
379010	Capital Assessments	965,256	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		**5,891,471**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	129	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund		**129**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,157	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund		**1,157**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund		**2**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	38	-	-	-

Total Revenues for: 35710 - 2013 LTGO Series B Taxable		**38**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(1,211)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		**(1,211)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,427	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		**1,427**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	159	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		**159**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	356	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		**356**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	721,856	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**721,856**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	119,529	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		**119,529**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,757	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		**2,757**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	20,867	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		**20,867**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		**4**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	34,896	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		**34,896**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	21	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		**21**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	122,093	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		**122,093**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	90,262	-	-	-
Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund		**90,262**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(966)	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund		**(966)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	19,653	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		**19,653**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(43,865)	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		**(43,865)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,287	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		**11,287**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	8,206	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		**8,206**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	41,074	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		**41,074**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	335,603	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		**335,603**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	135,862	-	-	-
Total Revenues for: 36820 - 2021 LTGO Taxable Bond Fund		**135,862**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	808,740	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**808,740**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,141)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		**(2,141)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	319	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		**319**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	712,267	-	-	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		**712,267**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	(2,075)	-	-	-
Total Revenues for: 37110 - 2023 LTGO Taxable Bond Fund		**(2,075)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	603,397	-	-	-
391010	G.O.Bond Proceeds	28,685,000	-	-	-
391080	Premium On Gen Obl Bonds	3,104,185	-	-	-
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**32,392,582**	**-**	**-**	**-**
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		**-**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(13,780)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	1,672,560	-	-
Total Revenues for: 37300 - 2025 Multipurpose LTGO Bond Fund		**(13,780)**	**1,672,560**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	-	210,000	1,112,918
391010	G.O.Bond Proceeds	-	-	-	32,365,680
Total Revenues for: 37400 - 2026 Multipurpose LTGO Bond Fund		**-**	**-**	**210,000**	**33,478,598**
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	18,455,413	-	-	-
Total Revenues for: 41000 - Light Fund		**18,455,413**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,015,774	-	-	-
Total Revenues for: 48100 - Construction and Inspections		**3,015,774**	**-**	**-**	**-**
334010	State Grants	180,000	-	-	-
341080	Resale Revenues	38,998	-	-	-
341090	Sales Of Merchandise	67,699	90,000	90,000	90,000
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	381,374	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	22,067,579	4,700,000	4,700,000	4,700,000
343320	Recoveries-Sundry	-	33,000	33,000	33,000
344020	Vehicle & Equipment Repair	-	-	-	-
344030	Fuel Sales	-	-	-	-
348110	FAS CCM REV - Other Services	91,771,208	89,910,283	95,754,611	92,933,197

348120	FAS CCM Rev - Rent	65,409,616	63,345,967	65,443,236	65,628,028
348125	FAS CCM Billed-Ext Leases	-	-	-	14,999,125
348130	Isf-Fas Fleets Maint	26,409,874	13,831,063	14,640,015	16,875,034
348140	Isf-Fas Fleets Fuel	8,367,287	10,049,416	10,597,110	8,774,785
348150	Isf-Fas Fleets	2,104,973	16,324,870	17,085,613	17,916,283
350190	Nsf Check Fees	985	-	-	-
360020	Inv Earn-Residual Cash	1,491,063	-	-	-
360220	Interest Earned On Deliquent A	(27)	-	-	-
360290	Parking Fees	1,346,525	3,944,741	3,944,741	3,944,741
360310	Lt Space/Facilities Leases	2,548,259	1,952,749	2,134,635	2,072,996
360350	Other Rents & Use Charges	2,238,480	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	7,435	-	-	-
360390	Proceeds From Sale Of Assets	153,383	600,000	-	-
360420	Other Judgments & Settlements	402	-	-	-
360540	Cashiers Overages & Shortages	(271)	-	-	-
360690	Building/Oth Space Rent	15,457,114	14,326,162	14,945,123	50,000
360900	Miscellaneous Revs-Other Rev	5,516,782	2,828,857	2,828,857	2,828,857
367010	Private Grants & Contr	688,280	-	-	-
397010	Operating Transfers In	1,532,219	-	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		**247,779,236**	**222,242,784**	**232,502,620**	**231,151,722**
400000	Use of/Contribution to Fund Balance	-	5,557,937	3,579,552	8,274,244
Total Resources for:50300 - Finance and Administrative Services Fund		**247,779,236**	**227,800,721**	**236,082,172**	**239,425,966**
348150	Isf-Fas Fleets	23,582,561	20,838,214	21,475,553	21,475,553
360020	Inv Earn-Residual Cash	1,511,483	-	-	-
360390	Proceeds From Sale Of Assets	1,671,437	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	2,457,421	-	-	-
Total Revenues for: 50321 - Fleet Capital Fund		**29,222,902**	**21,611,472**	**22,248,811**	**22,248,811**
400000	Use of/Contribution to Fund Balance	-	4,276,886	(4,148,734)	(2,787,581)
Total Resources for:50321 - Fleet Capital Fund		**29,222,902**	**25,888,358**	**18,100,078**	**19,461,230**
360020	Inv Earn-Residual Cash	235,553	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		**4,235,553**	**4,000,000**	**4,000,000**	**4,000,000**
360020	Inv Earn-Residual Cash	1,498,073	-	-	-
Total Revenues for: 50410 - Information Technology Fund		**1,498,073**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	508,094	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**508,094**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	469,304	-	-	-
360230	Dividend Income	197,772	-	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		**667,077**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,322	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief		**9,322**	**-**	**-**	**-**
344150	Transit Subsidy	3,396,685	5,403,213	5,565,309	4,251,000
Total Revenues for: 63000 - Transit Benefit Fund		**3,396,685**	**5,403,213**	**5,565,309**	**4,251,000**
360020	Inv Earn-Residual Cash	17,466	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**17,466**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,994	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund		**1,994**	**-**	**-**	**-**
344900	Transportation-Other Rev	-	252,149	271,263	271,263
360900	Miscellaneous Revs-Other Rev	353,002	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		**353,002**	**252,149**	**271,263**	**271,263**
400000	Use of/Contribution to Fund Balance	-	34	58	(3,842)
Total Resources for:67600 - FileLocal Agency Fund		**353,002**	**252,183**	**271,320**	**267,420**
360020	Inv Earn-Residual Cash	150,196	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund		**150,196**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	6,166	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund		**6,166**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	425	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund		**425**	**-**	**-**	**-**
Total FAS Resources		**725,016,314**	**371,980,161**	**366,493,532**	**384,556,587**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	24,465,760	4,043,169	-	-
Summit Re-Impl Dept Cap Needs	418,930	-	-	-
Total	**24,884,689**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	24,465,760	4,043,169	-	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Summit Re-Impl Dept Cap Needs	418,930	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ADA Improvements	371,690	1,367,000	2,423,000	1,500,000
Total	**371,690**	**1,367,000**	**2,423,000**	**1,500,000**

**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 - 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Preserv_Sch 1 Facilities	11,427,945	6,652,000	6,652,000	6,652,000
Total	**11,427,945**	**6,652,000**	**6,652,000**	**6,652,000**

**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 - 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Preserv_Sch 2 Facilities	1,996,425	5,912,000	5,487,000	7,287,000
Total	**1,996,425**	**5,912,000**	**5,487,000**	**7,287,000**

**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 - 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Oversight - External Proj	1,164,264	1,875,661	1,256,473	1,451,473
Total	**1,164,264**	**1,875,661**	**1,256,473**	**1,451,473**

**FTE totals are provided for informational 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-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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Project Delivery Services	22,067,579	4,700,000	4,700,000	4,700,000
Total	**22,067,579**	**4,700,000**	**4,700,000**	**4,700,000**

**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 - 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Garden of Remembrance	32,757	83,000	33,957	33,957
Total	**32,757**	**83,000**	**33,957**	**33,957**

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

FAS - BC-FA-GOVTFAC - General Government Facilities - General

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Govt Facilities	4,261,927	13,341,417	14,707,540	12,938,885
Total	**4,261,927**	**13,341,417**	**14,707,540**	**12,938,885**

**FTE totals are provided for informational 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-NBHFIRE - Neighborhood Fire Stations

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Fire Stations	4,727,746	6,749,624	6,675,861	6,208,715
Total	**4,727,746**	**6,749,624**	**6,675,861**	**6,208,715**

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

FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire

The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Safety Facilities_Fire	9,169,200	16,760,830	-	9,815,680
Total	**9,169,200**	**16,760,830**	**-**	**9,815,680**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Publ Safety Facilities_Police	384,031	-	-	550,000
Total	**384,031**	**-**	**-**	**550,000**

**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-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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
Total	**100,751,583**	**99,771,914**	**103,210,969**	**106,151,649**
Full-time Equivalents Total*	239.50	238.50	238.50	240.50

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Full Time Equivalents Total	29.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
Full Time Equivalents Total	210.00	209.00	209.00	211.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Support Services	16,852,375	17,352,711	19,059,953	17,086,435
Total	**16,852,375**	**17,352,711**	**19,059,953**	**17,086,435**
Full-time Equivalents Total*	90.00	90.00	90.00	88.00

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400
Total	**33,722,869**	**35,970,614**	**38,433,090**	**40,311,128**
Full-time Equivalents Total*	132.50	127.50	127.50	121.00

**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 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Full Time Equivalents Total	95.50	93.50	93.50	86.00

Tax & Fee Collection Services

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400

Full Time Equivalents Total	37.00	34.00	34.00	35.00

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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Benaroya/Program Specific	709,823	734,499	756,534	753,285
FileLocal	270,957	252,183	271,320	267,420
General Fund Revenues	-	29,585	29,751	29,751
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
Total	**2,027,505**	**2,213,460**	**2,277,222**	**2,272,676**
Full-time Equivalents Total*	5.50	4.50	4.50	4.50

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The following information summarizes the programs in Other FAS Services Budget Summary Level:

Benaroya/Program Specific

The purpose of the Benaroya/Program Specific Program is to fund special initiatives and contracts on behalf of the City of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Benaroya/Program Specific	709,823	734,499	756,534	753,285

FileLocal

The purpose of the FileLocal Program is to fund the regional shared tax remittance platform hosted by the City of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FileLocal	270,957	252,183	271,320	267,420
Full Time Equivalents Total	2.50	1.50	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Fund Revenues	-	29,585	29,751	29,751
Full Time Equivalents Total	1.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
Full Time Equivalents Total	2.00	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
Total	**22,425,657**	**24,204,056**	**25,008,404**	**25,119,695**
Full-time Equivalents Total*	111.00	112.00	112.00	114.00

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

Public Support Services

The purpose of the Public Support Services Program is to fund public outreach and protection services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Full Time Equivalents Total	66.00	67.00	67.00	68.00

Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Program is to fund animal care, sheltering, and control services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
Full Time Equivalents Total	45.00	45.00	45.00	46.00

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	817,147	1,282,433	1,187,641	1,331,510
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177
Total	**75,679,338**	**73,676,646**	**76,088,312**	**77,361,866**
Full-time Equivalents Total*	59.00	59.00	59.00	59.00

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

City Services

The purpose of the City Services Program is to fund smaller programs providing support to internal and external customers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	817,147	1,282,433	1,187,641	1,331,510
Full Time Equivalents Total	8.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513

Department Stewardship

The purpose of the Department Stewardship Program is to fund core management and policy direction for Finance and Administrative Services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
Full Time Equivalents Total	51.00	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177

FAS - BO-FA-BIALID - BIA-LID Administration

#N/A

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BIA-LID Administration	55,217,158	-	-	-
Total	**55,217,158**	**-**	**-**	**-**

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FAS - BO-FA-BUDCENTR - Leadership and Administration

The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-
Divisional Indirect Costs	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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:

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	-	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Dev and Const Mgmt	-	-	-	-
Total	**-**	**-**	**-**	**-**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Financial Management	-	-	-	-
Citywide Accounting Services	-	-	-	-
Revenue Administration	-	-	-	-
Risk Management Services	-	-	-	-
Treasury Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

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The following information summarizes the programs in City Finance Budget Summary Level:

Department of Finance and Administrative Services

City Financial Management

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Financial Management	-	-	-	-

Citywide Accounting Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Accounting Services	-	-	-	-

Revenue Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Revenue Administration	-	-	-	-

Risk Management Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Risk Management Services	-	-	-	-

Treasury Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Treasury Services	-	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	**3,543,011**	**9,524,179**	**5,524,179**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109

Utility Claims Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bond Interest and Redemption	116,838,251	1,146,167	941,184	941,184
Total	**116,838,251**	**1,146,167**	**941,184**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LTGO Debt Issuance Cost	298,664	1,672,560	3,136,650	1,112,918
Total	**298,664**	**1,672,560**	**3,136,650**	**1,112,918**

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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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
UTGO Debt Issuance Cost	-	1,350,000	-	1,577,000
Total	**-**	**1,350,000**	**-**	**1,577,000**

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FAS - BO-FA-DEBTUTGO - UTGO Debt Service

The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
UTGO Debt Service	16,162,900	16,164,900	16,154,900	16,154,900
Total	**16,162,900**	**16,164,900**	**16,154,900**	**16,154,900**

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FAS - BO-FA-FACILITY - Facilities Services

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Logistics and Emergency Management	-	-	-	-
Real Estate Services	-	-	-	-
Space Rent	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Logistics and Emergency Management	-	-	-	-

Real Estate Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Real Estate Services	-	-	-	-

Space Rent

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Space Rent	-	-	-	-

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fleet Capital Program	26,972,390	25,888,358	18,100,078	19,461,230
Total	**26,972,390**	**25,888,358**	**18,100,078**	**19,461,230**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-
Vehicle Leasing	-	-	-	-
Vehicle Maintenance	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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:

Vehicle Fueling

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-

Vehicle Leasing

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Leasing	-	-	-	-

Vehicle Maintenance

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Maintenance	-	-	-	-

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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indigent Defense Services	13,079,614	14,110,581	14,130,745	14,680,745
Total	**13,079,614**	**14,110,581**	**14,130,745**	**14,680,745**

**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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Jail Services	21,567,617	27,201,076	28,074,920	25,161,788
Total	**21,567,617**	**27,201,076**	**28,074,920**	**25,161,788**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	**36,258,500**	**36,536,451**	**34,243,876**	**34,701,876**

**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814

GF Judgments

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383

Utility Expenses Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Police Action	15,068,050	10,370,021	6,370,021	6,370,021
Total	**15,068,050**	**10,370,021**	**6,370,021**	**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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Constituent Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Reg Compl & Consumr Protection	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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-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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Animal Shelter	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Transit Benefits	3,414,597	5,403,213	5,565,309	4,251,000
Total	**3,414,597**	**5,403,213**	**5,565,309**	**4,251,000**

**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*

Finance General

Dan Eder, Director

(206) 615-1962

https://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. Finance General also pays City and external agency bills for which no one department is responsible.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	234,460,892	242,793,252	228,793,413	219,153,026
Other Funding - Operating	133,832,451	345,407,236	308,310,964	223,454,700
Total Operations	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**
Total Appropriations	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund and other 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. Budgetary changes are primarily driven by departmental adjustments which change the required fund contributions from Finance General and inflationary or forecast-based adjustments for Citywide bills.

Finance General's structure is two large Budget Summary Levels: one for appropriations to support cash transfers to the special funds and one for general expenses and reserves. Unlike other departments with less generalized Budget Summary Levels or various Programs to describe budget and spending, Finance General relies on the use of detailed projects for this work. **Table 1** on the following page presents a view of the project level breakdown for reference. Additional details on changes from the 2026 Endorsed Budget to 2026 Proposed Budget can be found in the **Description of Incremental Budget Changes to Budget** of this budget book section.

Finance General

Table 1: Finance General Detailed Projects by Budget Summary Level

Budget Summary Level / Fund	Detail Project*	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BO-FG-2QA00 - Appropriation to Special Funds					
00100 - General Fund	Bond Interest and Redemption Fund	13,398,818	13,393,206	12,519,191	12,499,041
00164 - Unrestrd Cumulative Rsv	Bond Interest and Redemption Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	Bond Interest and Redemption Fund	2,010,170	2,010,193	2,008,041	2,008,041
30010 - REET I	Bond Interest and Redemption Fund	-	-	703,000	703,000
30020 - REET II	Bond Interest and Redemption Fund	-	-	320,450	320,450
14500 - Payroll Expense Tax	Community Roots Housing Loan Payment	333,333	333,333	333,333	333,333
00100 - General Fund	Emergency Fund	14,184,000	12,321,371	2,384,390	2,554,610
00100 - General Fund	Finance & Administrative Svs Fund	9,637,229	9,143,052	8,616,575	8,683,611
00100 - General Fund	Firefighters Pension Fund	20,132,556	25,168,305	25,499,305	25,505,040
14500 - Payroll Expense Tax	General Fund Contribution - Other	91,020,497	304,610,530	264,993,462	189,493,462
14500 - Payroll Expense Tax	General Fund Contribution - PET Admin	-	9,104,688	9,525,817	9,525,817
00100 - General Fund	Information Technology Fund	1,239,108	2,331,800	2,400,556	3,496,217
37200 - 2024 Multi LTGO Bond Fund	Information Technology Fund	4,709,708	4,709,708	4,709,708	-
36100 - 2014 Multi LTGO Bond Fund	Information Technology Fund	-	-		78,670
36400 - 2017 Multi LTGO Bond Fund	Information Technology Fund	-	-		2,083,063
00100 - General Fund	Insurance	16,201,295	19,000,000	22,000,000	20,500,000
00100 - General Fund	Judgment and Claims Fund	8,982,255	15,738,203	1,817,624	1,817,624
00100 - General Fund	Library Fund	67,702,060	68,479,495	71,547,770	65,702,413
00100 - General Fund	Light Fund	-	1,000,000	1,000,000	1,000,000
00100 - General Fund	Office of Labor Standards Fund	7,796,933	7,434,674	8,771,777	10,716,556
00100 - General Fund	Police Relief and Pension Fund	22,676,737	16,072,313	15,822,313	15,822,742
00100 - General Fund	Revenue Stabilization Account	2,648,224	270,656	2,672,512	3,065,172
14500 - Payroll Expense Tax	Seattle Department of Human Resources	579,829	486,712	513,779	513,779
	Total for BCL: BO-FG-2QA00	**286,359,448**	**514,708,359**	**460,249,119**	**378,053,726**

Finance General

Budget Summary Level / Fund	Detail Project*	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BO-FG-2QD00 - General Purpose					
00100 - General Fund	Arena Partnership	1,985,249	2,267,000	2,182,000	2,182,000
12400 - Arts and Culture Fund	Arena Partnership	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Trans. Fund	Arena Partnership	515,246	597,000	607,000	607,000
00100 - General Fund	Paid Family Leave Backfill Reimbursement	37,000	2,482,000	2,482,000	982,000
00100 - General Fund	Election Expense	2,661,549	4,186,000	2,686,000	2,686,000
00100 - General Fund	Fleet Maintenance Rsv	-	500,000	500,000	-
00100 - General Fund	Fire Hydrants	12,148,426	12,546,000	12,812,000	12,812,000
00100 - General Fund	Street Lighting	14,637,378	15,500,000	16,650,000	16,650,000
00100 - General Fund	Get Engaged Program	35,000	35,000	35,000	50,000
14500 - Payroll Expense Tax	Northgate Commons Project Reserve	-	-	-	5,000,000
00100 - General Fund	PacSci Center Lease	120,000	120,000	120,000	120,000
00100 - General Fund	Pearl Warren Building Redev. Project	-	-	-	500,000
00100 - General Fund	Dept of Justice Monitor	107,017	613,000	613,000	113,000
00100 - General Fund	Portable Art Allocation	495,845	500,000	500,000	502,000
00100 - General Fund	Puget Sound Clean Air Agency Assessment	820,712	877,000	927,000	882,000
00100 - General Fund	Rank Choice Voting Rsv	396,837	-	1,200,000	1,200,000
00100 - General Fund	Retirement Contribution Adjustment Reserve	-	153,400	153,400	-
00100 - General Fund	Sea Chinese Garden Rsv	-	2,500,000	2,500,000	-
00100 - General Fund	SISC Debt Service	370,104	445,000	445,000	-
14500 - Payroll Expense Tax	Sound Transit 3 Staffing Reserve	-	1,442,889	1,558,106	-
19900 - Seattle Transit Benefit Dstrct	Sound Transit 3 Staffing Reserve	-	3,777,085	5,204,752	-
00100 - General Fund	State Examiner Office Space and Invoices	1,229,966	1,480,000	1,480,000	1,480,000
00100 - General Fund	Tax Refund - Audit and Interest Reserve	998,187	1,550,000	1,550,000	1,550,000
00100 - General Fund	Transit Pass Subsidy	2,486,390	3,795,000	3,911,000	3,031,000
00100 - General Fund	Trial Court Improvement Account Reserve	-	45,778	150,000	150,000
00100 - General Fund	Voter Registration and Election Pamphlets	2,850,175	2,345,000	2,345,000	2,900,000
00100 - General Fund	Waterfront Building Op and Maint. Rsv	-	500,000	500,000	-
14500 - Payroll Expense Tax	World Cup Reserve	-	2,000,000	4,000,000	-
	Total for BCL: BO-FG-2QD00	**52,272,254**	**72,479,152**	**76,855,258**	**64,539,000**
	Department Total	**338,631,702**	**587,187,511**	**537,104,377**	**442,607,726**

*This table presents 2024 Actuals or 2025 Adopted for projects that continue in the 2026 Endorsed Budget. It does not show projects that were one-time in 2024 or 2025. As a result, totals for these columns do not match other tables.

Incremental Budget Changes

Finance General

	2026 Budget	FTE
Total 2026 Endorsed Budget	**537,104,377**	**-**
Baseline		
Citywide Adjustments for Standard Cost Changes	(560,601)	-
Proposed Operating		
Align Family Leave Reserve with Anticipated Use	(1,500,000)	-
Align Recurring Reserves with Expected Costs	(75,552,120)	-
Align Reserve for Department of Justice Consent Decree Costs for Expected Costs	(500,000)	-
Appropriate Bond Funds for Seattle Information Technology Projects	2,161,733	-
Create Reserve for Northgate Commons Project	5,000,000	-
Create Reserve for Pearl Warren Building Demolition	500,000	-
Defer Reserve for Waterfront Building Operations and Maintenance to 2027	(500,000)	-
Defer Seattle Chinese Garden CIP Reserve to 2027	(2,500,000)	-
Increase B&O Threshold, Deduction, and Rate	-	-
Increase General Fund Transfer to Office of Labors Standards for 2026 Needs	277,381	-
Increase General Fund Transfer to Seattle Information Technology Department	1,000,000	-
Increase Voter Registration and Pamphlets Reserve	555,000	-
New 0.1% Public Safety Sales Tax	-	-
Reduce General Fund Transfers to Office of Labor Standards and Seattle Public Library for Reduction Packages	(5,640,735)	-
Release Fleet Maintenance Reserve	(500,000)	-
Transfer 2026 World Cup Planning and Operations Reserve to Transportation, Fire and Police Departments	(4,000,000)	-
Transfer Ap-Based Worker Fee Revenue from General Fund to Office of Labor Standards Fund	2,450,844	-
Transfer Reserve for Sound Transit 3 Staffing to Department	(6,762,858)	-
Proposed Technical		
Align Debt Service Appropriations with 2026 Assumptions	(478,581)	-
Bargained Annual Wage Adjustment to Base Budget	(732,120)	-
Fund Balancing Entries	-	-
Ongoing Changes from Current Year Legislation	(7,172,772)	-
SCERS Retirement Contribution Rate Reduction	(41,821)	-
Total Incremental Changes	**$(94,496,650)**	**-**
Total 2026 Proposed Budget	**$442,607,726**	**-**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(560,601)

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

Proposed Operating

Align Family Leave Reserve with Anticipated Use

Expenditures $(1,500,000)

The Finance General Family Leave Reserve was created when the City expanded the paid parental leave program in 2017. This reserve has been used to supplement department budgets when paid parental leave negatively impacted department operations. Over the years, it has been used to provide backfill budget in 13 Departments. Based on historical and projected future use, the City Budget Office and Seattle Department of Human Resources believe this reserve can be reduced without negatively impacting departments use of backfill for paid parental leave so that funding may be used for other priorities.

Align Recurring Reserves with Expected Costs

Expenditures $(75,552,120)

Revenues $(75,500,000)

During the Biennial Budget process, endorsed recurring reserves and revenue-based cash transfers are forecasted based on the first year of the biennium and revenue forecasts. This change updates these reserves for any new information since that process. The 2026 Proposed Budget decreases the Puget Sound Air Quality reserve by $45,000, increases the budget for the Get Engaged youth boards and commissions participation project by $15,000, and increases the Portable Art Rental reserve by $2,000 to align with updated information. It also increases the transfer to the Emergency Fund and the Revenue Stabilization Fund based on the 2025 August Revenue Forecast by $170,220 and $392,660, respectively. Appropriations for the Climate Pledge Arena revenue sharing agreement are reduced by $587,000 to reflect reduced revenue expectations for Admissions Tax revenues. Finally, this item reduced the Payroll Expense Transfer to the General Fund by $75.5 million as a result of budgetary decisions and reduced revenue forecasts for this fund.

Align Reserve for Department of Justice Consent Decree Costs for Expected Costs

Expenditures $(500,000)

This item reduces the 2026 reserve related to the Seattle Police Department and Department of Justice Consent Decree monitor oversight costs. These costs decline as the City achieves compliance on agreement components thereby reducing monitor work each year. The reserve is being reduced by $500,000 from $613,000 in the 2026 Endorsed Budget to $113,000 in the 2026 Proposed Budget to address final costs after the termination of the consent decree in September 2025.

Appropriate Bond Funds for Seattle Information Technology Projects

Expenditures $2,161,733

This item appropriates available bond proceeds to support projects in the Seattle Department of Information Technology. Funds are appropriated from the bond fund in Finance General and cash is transferred as spent to the Information Technology Fund per fund requirement rules. Please see the Seattle Information Technology budget section for additional information on how these proceeds will be spent.

Create Reserve for Northgate Commons Project

Expenditures $5,000,000

The 2026 Proposed Budget creates a one-time reserve to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed-income, mixed-use community in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. This reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. The Executive intends to appropriate the remaining $15 million funding for this project in 2027 and future years.

Create Reserve for Pearl Warren Building Demolition

Expenditures $500,000

The Seattle Indian Services Commission is working on a mixed-use transit-oriented development that provides affordable housing and commercial space at the site of the Pearl Warren Building in the Little Saigon neighborhood. This item creates a one-time Finance General reserve in 2026 related to the demolition of the building. The City's contribution will be subject to completing an agreement for public benefits in exchange for the funding.

Defer Reserve for Waterfront Building Operations and Maintenance to 2027

Expenditures $(500,000)

The 2026 Endorsed Budget contained a General Fund Reserve to fund the operations and maintenance of a building acquired by the City on the waterfront. This building is awaiting necessary capital improvements before it can be operational. FAS estimates that the operational reserve will not be needed until 2027. As such the reserve is being reallocated in 2026 for other needs. Operational budget needs will be reassessed as part of the 2027-2028 budget planning process.

Defer Seattle Chinese Garden CIP Reserve to 2027

Expenditures $(2,500,000)

The 2025 Adopted and 2026 Endorsed Budget included appropriation of $2.5 million each year to support the City's capital contribution to the Seattle Chinese Garden. This contribution is postponed to 2027 to align with anticipated expense needs.

Increase B&O Threshold, Deduction, and Rate

Revenues $81,000,000

This item reflects the net revenue anticipated from the proposed changes to the Business & Occupation Tax that will be put to the voters on the November ballot. If approved by voters, the changes would increase the threshold such that the first $2 million of gross taxable receipts are no longer subject to the Business & Occupation Tax; create a deduction of $2 million; and increase the tax rates.

Increase General Fund Transfer to Office of Labors Standards

Expenditures $277,381

This item provides General Fund support to the Office of Labor Standards (OLS) for ongoing salary adjustments to address wage compression and a one-time add for space planning in 2026. It also includes a correction for a prior year where revenues to the General Fund were not reflected in the transfer to OLS. Please see the Office of Labor Standards budget book section for additional details.

Increase General Fund Transfer to Seattle Information Technology Department

Expenditures $1,000,000

This cash transfer to the Seattle Information Technology Fund supports ongoing work associated with the Business and Occupancy Tax before voters in November 2025. It also includes a cash transfer to support the Permitting and Customer Trust (PACT) program which will improve service delivery, customer relationship management, and modernization of service channels. For additional information on what this amount will support, please see the Seattle Information Technology Department budget section.

Increase Voter Registration and Pamphlets Reserve

Expenditures $555,000

This action increases the Finance General Reserve for voter pamphlets for elections and annual voter registration administrative costs paid to King County. Between 2019 and 2024, the cost of voter registration increased from $1.3 million to $2.8 million annually due to increased administrative costs, higher than average inflation, and a 6% increase in the number of registered, active voters in Seattle. At the same time, voter pamphlets increased in complexity, distribution, and administrative costs, increasing from an average of $30,000 to $50,000 per election. Increased voters and more complex pamphlets result in the City of Seattle taking on a larger portion of growing costs. The City Budget Office has used an elections reserve as well as residual overages in other reserves to absorb this growth. However, in 2026, Finance General will abandon any excess reserves for General Fund balancing that were previously used for this purpose (Family Medical Leave, SISC Debt Service, etc). As such, this reserve needs to increase to pay for the known registration costs and pamphlet expenses.

New 0.1% Public Safety Sales Tax

Revenues $38,930,828

The proposed budget includes revenues from the City's planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the Community Assisted Response and Engagement (CARE) Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

Reduce General Fund Transfers to Office of Labor Standards and Seattle Public Library for Reduction Packages

Expenditures $(5,640,735)

This change request reduces the General Fund transfer to the Office of Labor Standards and Seattle Public Library to align with reduction packages approved for each department. Please see these departments budget sections for additional details on the reductions.

Release Fleet Maintenance Reserve

Expenditures $(500,000)

This reserve was created due to a lack of City capacity to provide fleet maintenance and subsequent high and unpredictable external vendor fleet maintenance costs during COVID. Over the last two years, City capacity for maintenance has increased as hiring for mechanics has stabilized, but the need to use external vendors for maintenance remains. FAS has built increased vendor maintenance assumptions into the updated 2026 rates, using fund balance to absorb necessary General Fund increases. Given other pressures on the General Fund, this reserve is being reduced so that it may be reallocated for other Citywide General Fund priorities and balancing.

Transfer 2026 World Cup Planning and Operations Reserve to Transportation, Fire and Police Departments

Expenditures $(4,000,000)

In 2026, Seattle will host several World Cup matches. The City of Seattle continues to work with the local organizing committee on the reimbursement of costs incurred by the City to prepare for and provide support during the matches. A Finance General reserve was created in the 2026 Endorsed Budget utilizing Payroll Expense Tax proceeds for economic development to cover any costs that may not be fully reimbursed or deemed ineligible for reimbursement ($4.0 million). The 2026 Proposed Budget transfers this reserve from Finance General to the Seattle Department of Transportation, Seattle Fire Department, and Seattle Police Department for World Cup related work. Please see these departments budget sections for additional details on anticipated funding use.

Transfer Ap-Based Worker Fee Revenue from General Fund to Office of Labor Standards Fund

Expenditures $2,450,844

This item transfers Network Company Fee revenue in the General Fund to the Office of Labor Standards (OLS) Fund. The Network Company License Fee is a regulatory fee that went into effect January 1, 2025 to implement two app-based worker labor standards: the App-Based Worker Minimum Payment Ordinance and the App-Based Worker Deactivation Ordinance. Collections are handled by the Finance and Administrative Services (FAS) Consumer Protection Division and fee revenue is first used to cover FAS costs for collection and implementation before transferring to OLS Fund. Any collections beyond appropriated spending in OLS is placed in a planning reserve in the OLS Fund.

Transfer Reserve for Sound Transit 3 Staffing to Department

Expenditures $(6,762,858)

This item transfers reserved funds from Finance General 2026 Endorsed Budget to the Sound Transit 3 project in order to implement staffing plan increases to facilitate an accelerated permit, planning, and delivery process for Sound Transit 3 while also ensuring adequate staff resources for our office to effectively represent the City's interests in the ST3 expansions to West Seattle and Ballard.

Proposed Technical

Align Debt Service Appropriations with 2026 Assumptions

Expenditures $(478,581)

Finance General debt service reserves for various funds have been updated to reflect anticipated needs in 2026. These amounts are updated annually based on former and current project debt service requirements.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(732,120)

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

Fund Balancing Entries

Revenues $(12,274,076)

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.

Ongoing Changes from Current Year Legislation

Expenditures $(7,172,772)

This change includes ongoing budget changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. This includes:
- Reduction of debt service payments that have been completed (-$445,000)
- Alignment of insurance budget with actual 2025 growth rates (-$1.5 million)
- Reduction of appropriation that was for one-time items in 2025 or prior (-$5.2 million)

SCERS Retirement Contribution Rate Reduction

Expenditures $(41,821)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	193,081,058	190,353,074	175,052,013	171,363,026
00164 - Unrestricted Cumulative Reserve Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	2,010,170	2,010,193	2,008,041	2,008,041
14000 - Coronavirus Local Fiscal Recovery Fund	18,671,838	-	-	-
14500 - Payroll Expense Tax	93,133,659	315,548,240	275,366,391	199,866,391
30010 - REET I Capital Fund	-	-	703,000	703,000
30020 - REET II Capital Fund	-	-	320,450	320,450
36100 - 2014 Multipurpose LTGO Bond Fund	-	-	-	78,670
36400 - 2017 Multipurpose LTGO Bond Fund	-	-	-	2,083,063
36800 - 2021 Multipurpose LTGO Bond Fund	558,047	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	749,913	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	4,709,708	4,709,708	4,709,708	-
Total for BSL: BO-FG-2QA00	**316,021,089**	**515,721,336**	**460,249,119**	**378,053,726**
FG - BO-FG-2QD00 - General Purpose				
00100 - General Fund	41,379,834	52,440,178	53,741,400	47,790,000
12400 - Arts and Culture Fund	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Transportation Fund	515,246	597,000	607,000	607,000
14500 - Payroll Expense Tax	-	3,442,889	5,558,106	5,000,000
19900 - Transportation Benefit District Fund	-	3,777,085	5,204,752	-
Total for BSL: BO-FG-2QD00	**52,272,254**	**72,479,152**	**76,855,258**	**64,554,000**
Department Total	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

** FTE totals are provided for informational 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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	234,460,892	242,793,252	228,793,413	219,153,026
00164 - Unrestricted Cumulative Reserve Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	2,010,170	2,010,193	2,008,041	2,008,041
12400 - Arts and Culture Fund	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Transportation Fund	515,246	597,000	607,000	607,000
14000 - Coronavirus Local Fiscal Recovery Fund	18,671,838	-	-	-
14500 - Payroll Expense Tax	93,133,659	318,991,129	280,924,497	204,866,391
19900 - Transportation Benefit District Fund	-	3,777,085	5,204,752	-
30010 - REET I Capital Fund	-	-	703,000	703,000
30020 - REET II Capital Fund	-	-	320,450	320,450
36100 - 2014 Multipurpose LTGO Bond Fund	-	-	-	78,670
36400 - 2017 Multipurpose LTGO Bond Fund	-	-	-	2,083,063
36800 - 2021 Multipurpose LTGO Bond Fund	558,047	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	749,913	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	4,709,708	4,709,708	4,709,708	-
Budget Totals for FG	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	312,106,537	324,501,902	324,857,063	323,192,509
311020	Sale Of Tax Title Property	108	-	-	-
313010	Sales & Use Tax-Local Share	312,262,230	315,620,225	322,023,898	330,912,041
313030	Sales & Use Tax-Brkrd Nat Gas	1,633,620	1,573,323	1,599,258	1,965,366
313040	Sales & Use Tax-Crim Justice	28,130,157	28,372,825	28,954,112	69,105,097
314010	Payroll Expense Tax	(374,913)	-	-	-
314020	Payroll Expense Tax P&I	(53,835)	-	-	-
316010	B&O Tax	350,406,406	369,354,336	394,450,325	471,469,681
316020	B&O Tax-Admissions Rev	131,317	-	-	-
316070	B&O Tax-Gas Utility	12,712,987	10,614,103	10,727,277	14,682,246
316080	B&O Tax-Garbage Utility	1,590,963	1,738,447	1,784,049	1,245,332
316100	B&O Tax-Cable Tv Utility	10,647,933	9,784,747	8,904,120	9,184,852
316110	B&O Tax-Telephone/Graph Util	12,017,188	9,049,624	8,144,661	10,395,596
316120	B&O Tax-Steam Utility	1,851,530	1,742,530	1,835,284	2,073,502
316130	B&O Tax-Electric Utility	74,323,685	70,579,788	72,255,313	72,548,249
316140	B&O Tax-Water Utility	40,708,936	38,739,844	39,546,991	39,379,037
316150	B&O Tax-Sewer Utility	48,799,983	72,560,227	76,592,749	75,890,815
316160	B&O Tax-Solid Waste Utility	26,575,789	27,546,234	28,455,260	29,007,389
316170	B&O Tax-Drainage Utility	20,081,423	-	-	-
316180	B&O Tax-Trans Fee-In City	7,213,216	5,520,735	5,702,919	5,929,816
316190	B&O Tax-Trans Fee-Out City	(34,886)	-	-	-
317040	Leasehold Excise Tax Rev	9,277,851	7,884,530	8,001,304	8,058,122
317060	Gambling Excise Tax Rev	510,890	-	325,000	398,191
318010	Operating Assessments	(144)	-	-	-
318030	Business & Occup Tax Penalties	3,341,991	-	-	-
318040	Business & Occup Tax Interest	832,744	-	-	-
318070	Utility Tx Penalties & Int	(1,358,020)	-	-	-
318110	Firearms & Ammunition Tax	84,977	100,000	100,000	103,103
318310	Transportation Network Co Tax	5,168,632	5,663,557	5,772,352	5,203,245
321100	Bus Lic&Perm-Business Gen	21,254,908	20,750,713	21,344,027	21,890,679
322220	Nonbus Lic&Perm-Strmwtr Sewer	13,500	-	-	-
335010	Marijuana Enforcement	1,463,233	2,107,874	2,266,894	2,299,085
335030	Vessel Registration Fees	124,375	130,000	130,000	129,881
335070	Criminal Justice Hi Crm	2,601,550	2,719,098	2,844,830	2,945,204
335080	Criminal Justice Pop	2,079,535	1,637,339	1,717,867	2,354,234
335090	Criminal Justice Dcd #1	1,066,062	950,000	950,000	1,206,885

335120	Rev Sharing Dui-Cities	67,088	65,000	65,000	73,586
335140	Liquor Excise Tax	5,373,851	5,340,571	5,479,815	5,536,276
335150	Liquor Board Profits	5,882,137	5,995,528	6,060,919	5,947,497
341900	General Government-Other Rev	1,567,986	1,506,512	1,506,512	1,655,193
350190	Nsf Check Fees	5,583	3,000	3,000	3,410
360020	Inv Earn-Residual Cash	-	19,531,325	18,748,833	15,534,225
360130	Interest On Contracts/Notes Re	1,252,441	900,000	800,000	877,165
360180	Penalties-Spec Assessments	120,048	100,000	100,000	100,000
360220	Interest Earned On Deliquent A	104	-	-	-
360900	Miscellaneous Revs-Other Rev	318,519	5,000	5,000	5,000
397010	Operating Transfers In	112,441,045	314,535,263	275,366,392	199,866,392
Total Revenues for: 00100 - General Fund		**1,434,221,260**	**1,677,224,201**	**1,677,421,025**	**1,731,168,901**
400000	Use of/Contribution to Fund Balance	-	(55,374,741)	(28,210,146)	(12,087,356)
Total Resources for:00100 - General Fund		**1,434,221,260**	**1,621,849,459**	**1,649,210,878**	**1,719,081,545**
318100	Sweetened Beverage Tax	20,090,671	21,326,902	21,753,440	22,165,447
318120	Sweet Bev Tax Penalty and Int	55,117	-	-	-
397010	Operating Transfers In	1,200,000	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**21,345,788**	**21,326,902**	**21,753,440**	**22,165,447**
400000	Use of/Contribution to Fund Balance	-	1,921,162	609,047	35,531
Total Resources for:00155 - Sweetened Beverage Tax Fund		**21,345,788**	**23,248,065**	**22,362,487**	**22,200,978**
360010	Investment Interest	-	300,000	100,000	-
360020	Inv Earn-Residual Cash	-	1,000,000	1,000,000	1,500,000
395010	Sales Of Land & Buildings	-	1,104,000	3,788,500	3,788,500
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**-**	**2,404,000**	**4,888,500**	**5,288,500**
400000	Use of/Contribution to Fund Balance	-	1,115,820	(2,523,018)	(1,583,803)
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		**-**	**3,519,820**	**2,365,482**	**3,704,697**
397010	Operating Transfers In	2,648,224	270,656	(8,872,213)	(8,872,213)
Total Revenues for: 00166 - Revenue Stabilization Fund		**2,648,224**	**270,656**	**(8,872,213)**	**(8,872,213)**
400000	Use of/Contribution to Fund Balance	-	(270,656)	8,872,213	8,872,213
Total Resources for:00166 - Revenue Stabilization Fund		**2,648,224**	**-**	**-**	**-**

397000	Operating Transfers In Summ	-	(501,000)	(501,000)	(501,000)
397010	Operating Transfers In	14,184,000	(20,864,629)	(19,256,885)	(19,256,885)
397100	Intrafund Revenues	-	33,687,000	33,687,000	33,687,000
Total Revenues for: 10102 - Emergency Fund		**14,184,000**	**12,321,371**	**13,929,115**	**13,929,115**
400000	Use of/Contribution to Fund Balance	-	(12,321,371)	(13,929,115)	(13,929,115)
Total Resources for:10102 - Emergency Fund		**14,184,000**	**-**	**-**	**-**
317060	Gambling Excise Tax Rev	124,370	-	-	-
317090	Short Term Rental Tax	12,059,209	12,447,823	13,151,239	12,917,281
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**12,183,580**	**12,447,823**	**13,151,239**	**12,917,281**
400000	Use of/Contribution to Fund Balance	-	878,449	(112,485)	(101,302)
Total Resources for:12200 - Short-Term Rental Tax Fund		**12,183,580**	**13,326,271**	**13,038,753**	**12,815,979**
316020	B&O Tax-Admissions Rev	2,500,380	26,463,753	27,232,951	-
Total Revenues for: 12400 - Arts and Culture Fund		**2,500,380**	**26,463,753**	**27,232,951**	**-**
331110	Direct Fed Grants	18,675,103	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**18,675,103**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	-
Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund		**18,675,103**	**-**	**-**	**-**
314010	Payroll Expense Tax	356,599,797	440,480,430	466,115,179	388,007,461
314020	Payroll Expense Tax P&I	3,433,874	-	-	-
350190	Nsf Check Fees	(20)	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	7,414,515
Total Revenues for: 14500 - Payroll Expense Tax		**360,033,651**	**440,480,430**	**466,115,179**	**395,421,976**
400000	Use of/Contribution to Fund Balance	-	101,198,030	38,207,753	21,741,347
Total Resources for:14500 - Payroll Expense Tax		**360,033,651**	**541,678,460**	**504,322,931**	**417,163,323**
360420	Other Judgments & Settlements	7,488,431	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**7,488,431**	**-**	**-**	**-**
318010	Operating Assessments	855,553	-	-	-
360190	Deferred Interest-Spec Assessm	15,165	-	-	-

Total Revenues for: 19811 - BIA - Pioneer Square		**870,717**	**-**	**-**	**-**
318010	Operating Assessments	92,178	-	-	-
360190	Deferred Interest-Spec Assessm	201	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		**92,379**	**-**	**-**	**-**
318010	Operating Assessments	22,635,524	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		**22,635,524**	**-**	**-**	**-**
318010	Operating Assessments	206,150	-	-	-
360190	Deferred Interest-Spec Assessm	2,318	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		**208,468**	**-**	**-**	**-**
318010	Operating Assessments	124,341	-	-	-
360190	Deferred Interest-Spec Assessm	1,359	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		**125,700**	**-**	**-**	**-**
318010	Operating Assessments	414,362	-	-	-
360190	Deferred Interest-Spec Assessm	736	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		**415,098**	**-**	**-**	**-**
318010	Operating Assessments	987,410	-	-	-
360190	Deferred Interest-Spec Assessm	879	-	-	-
Total Revenues for: 19845 - BIA - Ballard		**988,288**	**-**	**-**	**-**
318010	Operating Assessments	18,404,582	-	-	-
360190	Deferred Interest-Spec Assessm	30,507	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		**18,435,090**	**-**	**-**	**-**
318010	Operating Assessments	1,758,473	-	-	-
360190	Deferred Interest-Spec Assessm	1,242	-	-	-
Total Revenues for: 19857 - BIA - SODO		**1,759,714**	**-**	**-**	**-**
318010	Operating Assessments	164,666	-	-	-
360190	Deferred Interest-Spec Assessm	2,200	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		**166,866**	**-**	**-**	**-**
318010	Operating Assessments	1,914,071	-	-	-
360190	Deferred Interest-Spec Assessm	10,458	-	-	-
Total Revenues for: 19890 - BIA - U District		**1,924,529**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	3,173,000	-	-

Total Resources for:20110 - General Bond Interest and Redemption Fund		**-**	**3,173,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	(1,641,264)	(1,641,264)	-
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	30,716,399	33,225,994	42,861,039	38,621,190
318080	Other Taxes Penalties & Int	719	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**30,717,118**	**33,225,994**	**42,861,039**	**38,621,190**
400000	Use of/Contribution to Fund Balance	-	7,839,270	1,176,151	12,992,709
Total Resources for:30010 - REET I Capital Fund		**30,717,118**	**41,065,264**	**44,037,190**	**51,613,900**
317020	Real Estate Excise Tax Reet #2	30,716,399	33,225,994	42,861,039	38,621,190
318080	Other Taxes Penalties & Int	719	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**30,717,118**	**33,225,994**	**42,861,039**	**38,621,190**
400000	Use of/Contribution to Fund Balance	-	(820,557)	767,377	4,782,749
Total Resources for:30020 - REET II Capital Fund		**30,717,118**	**32,405,437**	**43,628,416**	**43,403,939**
318080	Other Taxes Penalties & Int	25,300	-	-	-
360170	Interest-Special Assessments	61,295	-	-	-
379010	Capital Assessments	995,376	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		**1,081,971**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	78,670
Total Resources for:36100 - 2014 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**78,670**
400000	Use of/Contribution to Fund Balance	-	-	-	2,083,063
Total Resources for:36400 - 2017 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**2,083,063**
391010	G.O.Bond Proceeds	-	60,208,782	60,208,782	-

Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**60,208,782**	**60,208,782**	**-**
400000	Use of/Contribution to Fund Balance	-	(55,499,074)	(55,499,074)	-
Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**4,709,708**	**4,709,708**	**-**
391010	G.O.Bond Proceeds	-	(10,600,000)	(10,600,000)	-
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		**-**	**(10,600,000)**	**(10,600,000)**	**-**
400000	Use of/Contribution to Fund Balance	-	10,600,000	10,600,000	-
Total Resources for:37210 - 2024 LTGO Taxable Bond Fund		**-**	**-**	**-**	**-**
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	(13,200,000)
Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund		**-**	**-**	**164,050,000**	**(13,200,000)**
400000	Use of/Contribution to Fund Balance	-	9,000,000	-	-
Total Resources for:37410 - 2026 LTGO Bond Fund B		**-**	**9,000,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	27,250,000
Total Resources for:37510 - 2027 LTGO Bond Fund B		**-**	**-**	**-**	**27,250,000**
Total FG Resources		**1,983,418,998**	**2,357,075,172**	**2,457,001,734**	**2,286,196,094**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Appropriation to Special Funds	316,021,089	515,721,336	460,249,119	378,053,726
Total	**316,021,089**	**515,721,336**	**460,249,119**	**378,053,726**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Purpose	52,272,254	72,479,152	76,855,258	64,554,000
Total	**52,272,254**	**72,479,152**	**76,855,258**	**64,554,000**

**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*

Seattle Department of Human Resources

Kimberly Loving, Director

(206) 684-7999

http://www.seattle.gov/personnel/

Department Overview

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

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

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

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

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

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

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

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

Personnel Compensation Trust Funds

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

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

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

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

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

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

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

Budget Snapshot

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

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

Budget Overview

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

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

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

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

Personnel Compensation Trust Funds

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

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

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

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

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

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

Incremental Budget Changes

Seattle Department of Human Resources

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

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(92,548)

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

Seattle Department of Human Resources

Proposed Technical

Group Term Life Fund Balancing Adjustment

Revenues	$(2,320)

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

Elimination of Partially Restored Positions in 2025 Adopted Budget

Position Allocation	(5.00)

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

Reallocate Labor Budget

Expenditures	-

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

Reallocate Non-labor budget

Expenditures	-

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

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

Expenditures	-
Revenues	-

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

Health Care Fund Revenue and Expenditure Adjustments

Expenditures	$10,981,424
Revenues	$3,588,093

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

Industrial Insurance Fund Revenue and Expenditure Adjustments

Expenditures	$1,178,029
Revenues	$(1,118,069)

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

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

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(227,500)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(27,841)

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

General Fund April Revenue Adjustment

Revenues $(4,533,777)

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

General Fund August Revenue Adjustment

Revenues $144,054

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Seattle Department of Human Resources

Expenditure Overview

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

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

Budget Summary by Fund Seattle Department of Human Resources

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

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

Revenue Overview

2026 Estimated Revenues

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

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

Appropriations by Budget Summary Level and Program

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

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

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

Seattle Department of Human Resources

SDHR - BO-HR-HEALTH - Health Care Services

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

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

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Industrial Insurance Services	50,238,517	53,373,498	56,125,895	57,303,923
Total	**50,238,517**	**53,373,498**	**56,125,895**	**57,303,923**

**FTE totals are provided for informational 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.

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

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

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

Citywide Indirect Costs

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

Departmental Indirect Costs

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

Divisional Indirect Costs

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

Indirect Cost Recovery

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

Pooled Benefits

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

SDHR - BO-HR-N6000 - HR Services

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

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

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

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

HR Investigations

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

Seattle Department of Human Resources

HR Service Delivery

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

HR Shared/Admin Services

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

HR Work Force Equity

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

Labor Relations

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

Recruit Retent

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

Training/Org Effectiveness

Seattle Department of Human Resources

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

SDHR - BO-HR-UNEMP - Unemployment Services

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

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

http://www.seattle.gov/seattleIT

Department Overview

The Seattle Information Technology Department puts powerful information and tools in the hands of people to unleash brilliance in service to our community.

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 CableTV Franchise fund, designated projects on behalf of the City, other departments, and regional partners.

Seattle IT is organized into ten divisions: Privacy & Engagement; Finance; Strategic Support; Advanced Digital Services; Public Safety Technologies; Technology Support; Data Enablement; Business Solutions; Security & Infrastructure; and Portfolio, Products & Project Management.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	263,674,571	265,083,122	271,360,489	286,160,324
Total Operations	**263,674,571**	**265,083,122**	**271,360,489**	**286,160,324**
Capital Support				
Other Funding - Capital	23,614,166	21,076,134	17,739,366	19,798,581
Total Capital	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**
Total Appropriations	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**
Full-Time Equivalents Total*	678.00	636.00	633.00	627.00

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Budget Overview

As an internal service department, Seattle IT provides services to other City departments that in turn fund Seattle IT's budget. In the 2026 Proposed Budget, Seattle IT responds to increased customer usage of Software-as-a-Service (SaaS), application renewal increases, and critical initiatives that will streamline permitting, enhance support for Public Safety Departments, and continue remediation of digital content ensuring the City keeps up with accessibility best practices. Other City departments will continue receiving 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 2026 Proposed Budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments totaling $502,500 were made in the Seattle IT budget to reduce employee training, consolidate employee emergency supplies, and discontinue vendor support for select citywide training courses.

The budget includes a $1.2 million reduction in costs for citywide dormant equipment such as cell phones and laptops. Due to the increased use of alternative communication options like Microsoft Teams, equipment that has not had any activity will be deactivated. Seattle IT will work with city departments to limit operational impacts. Additionally, Seattle IT has identified multiple opportunities for contract renegotiations in cell phone and software service and successfully renegotiated an 18% reduction in annual GIS service maintenance costs. This will lead to savings for every GIS reliant department.

In response to increased use of SaaS by customer departments and the realized benefits of the Unified Communication project, Seattle IT has lowered the total number of servers maintained and moved to a smaller data center for a $1.7 million budget reduction. As SaaS use increases there will continue to be reductions in server cost, and the citywide SaaS portfolio will likely see maintenance cost increases in the coming years. 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 $924,000 in the proposed budget.

The budget includes revenues associated with the City's proposed Business & Occupation Tax (B&O) increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. In Seattle IT, the B&O Tax will fund a position to complete system enhancements to accommodate changes to the City's B&O Tax policies that will take effect in 2026 and help with the possible implementation of a new system to support the long-term business licensing needs of the City.

The proposed budget also includes many technical adjustments and citywide changes. Two capital IT projects are included in the budget: a $6.2 million project for Public Safety vehicle mobile device replacement over 3 years; and a $767,000 project for LAW Criminal Case Management System Data integration.

Incremental Budget Changes

Seattle Information Technology Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**289,099,854**	**636.00**
Baseline		
Adjust Capital Projects Outyears	-	-
Baseline Technical Adjustments	(566,953)	-
Depreciation, Principal & Interest True-Up	(705,163)	-
Inflation Adjustments	3,646,032	-
Realign Post-Rate Revenue Changes	21,307	-
Realigning Labor and Maintenance Budget	1,114,693	-
Proposed Operating		
Web Content Accessibility Remediation	600,000	-
After-hours Technical Support for Public Safety	333,946	-
Increase for Citywide Cloud Cost	870,000	-
Additional Budget for Seattle City Light Application Renewal	1,036,728	-
Additional Budget for Seattle Public Utilities Application Renewals	1,024,493	-
B&O Tax Administration System Needs	200,000	1.00
Creation of the Permitting Accountability and Customer Trust (PACT) Program	800,000	1.00
Department Initiative: Seattle Department of Transportation Budget System Modernization	1,900,000	-
Department Initiative: Office of Economic Development Case and Customer Management System	400,000	-
Ongoing Changes from Current Year Legislation	-	(2.00)
Service Delivery Methodology Changes	-	-
Reduction in Supplies and Subscriptions	(235,000)	-
Reduction in Contract for Citywide Privacy Training Content Production	(65,000)	-
Reductions in Middleware Services, Servers, and Infrastructure Tools	(202,500)	-
Reductions in Dormant Equipment and Secondary System Licensing	(1,204,800)	-
Reduction in Vendor Contract Costs	(1,342,000)	-
Telecom and Data Center Infrastructure Consolidation	(1,730,000)	-
Proposed Capital		
Addition of Seattle Department of Transportation to Enterprise Content Management (ECM) Oracle Cloud Migration	-	-
Additional Budget for Criminal Case Management System (CCMS) Data Integration for LAW Phase 2	767,482	-
Mobile Digital Computer Replacements in Public Safety Vehicles	2,161,733	-
Realign Security & Infrastructure CIP Budget	(870,000)	-

Proposed Technical		
Additional Budget for Public Safety Application Renewals and New Additions	924,450	-
Bargained Annual Wage Adjustment to Base Budget	(741,486)	-
Budget Adjustment for Alignment with Seattle City Light Technology Needs	5,483,855	-
Budget Adjustment for Alignment with Seattle Public Utilities Technology Needs	3,576,588	-
Cable Fund Technical Adjustments	210,388	-
Indirect Cost Adjustment	67,509	-
Operating Impacts of CIP Adjustments	(36,562)	-
Reduce of Vacant Positions	-	(9.00)
SCERS Retirement Contribution Rate Reduction	(601,198)	-
Revenue Adjustments for Use of Fund Balance	-	-
Citywide Adjustments for Standard Cost Changes	20,509	-
Total Incremental Changes	**$16,859,051**	**(9.00)**
Total 2026 Proposed Budget	**$305,958,905**	**627.00**

Description of Incremental Budget Changes

Baseline

Adjust Capital Projects Outyears

Expenditures -

This baseline update includes adjusting Seattle IT's budget to reflect the out-year changes to ongoing CIP projects to better align with forecasted project spending plans.

Baseline Technical Adjustments

Expenditures	$(566,953)
Revenues	$(560,665)

This item makes several technical adjustments to multiple projects to better align project budgets with anticipated project spending. In some cases, projects have been canceled while in others the budget is increased to match the customer department project budget.

Depreciation, Principal & Interest True-Up

Expenditures	$(705,163)
Revenues	$(705,163)

This item adjusts the amount of distribution of Seattle Information Technology's depreciation, principal and interest budget based on the bond debt service schedule and planned spending in the proposed budget.

Inflation Adjustments

Expenditures	$3,646,032
Revenues	$3,616,529

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.

Realign Post-Rate Revenue Changes

Expenditures	$21,307
Revenues	$390,022

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2025 budget process.

Realigning Labor and Maintenance Budget

Expenditures	$1,114,693
Revenues	$1,091,919

This item realigns budget for Seattle IT's staffing and labor costs to where the expenditures are occurring and also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs in line with the 2026 spending plan.

Proposed Operating

Web Content Accessibility Remediation

Expenditures	$600,000
Revenues	$600,000

This item adds budget authority to support the federally mandated American with Disabilities Act (ADA) effort to remediate public-facing web applications and web content for web accessibility. The funding will provide some core shared investments, and the work to coordinate departments' efforts toward compliance.

After-hours Technical Support for Public Safety

Expenditures	$333,946

This item adds $333,946 for after-hours technical support to public safety departments. This additional support will improve Seattle IT's response time to Public Safety department's service tickets, reducing the technology downtime that results from after-hours IT failures.

Increase for Citywide Cloud Cost

Expenditures	$870,000
Revenues	$870,000

This item increases budget for the citywide cloud application cost increases. Citywide departments have increased the use of cloud-based applications systems and decreased on-premises system use. The growing use of Software-as-a-Service technology will lead to decreased costs in data center space and servers required.

Additional Budget for Seattle City Light Application Renewal

Expenditures	$1,036,728

Revenues	$1,036,728

This item adds $1 million for increased ongoing maintenance budget for department-specific technology for Seattle City Light's Time of Use Software. This item reflects the successful implementation of the Time of Use Software..

Additional Budget for Seattle Public Utilities Application Renewals

Expenditures	$1,024,493
Revenues	$1,024,493

This item adds $1 million for increased ongoing maintenance budget for department-specific technologies for Seattle Public Utilities, including software supporting Meter Reader and Device Support upgrades, ActiveG Map Engine, and TRM Maximo Prime. This item reflects the successful completion of system and equipment upgrades and implementations for Seattle Public Utilities.

B&O Tax Administration System Needs

Expenditures	$200,000
Revenues	$200,000
Position Allocation	1.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax (B&O) increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. In Seattle IT, the B&O administrative funding provides $200,000 and 1.0 FTE for the ongoing effort to improve the City's tax collection system.

Creation of the Permitting Accountability and Customer Trust (PACT) Program

Expenditures	$800,000
Revenues	$800,000
Position Allocation	1.00

This item adds budget for the Permitting Accountability and Customer Trust (PACT) Program. In response to permitting processing delays, the program will streamline the permitting application process and improve customer services using Artificial Intelligence and data integration. Funding supports a new Service Designer that will improve services flows. Funding also supports near-term and long-term Customer Relationship Management system improvements, and the modernization of customer-facing tools. These investments will create a faster, more transparent, user-friendly permitting experience.

Department Initiative: Seattle Department of Transportation Budget System Modernization

Expenditures	$1,900,000
Revenues	$1,900,000

This one-time item reserves funding for the scoping and RFP for the replacement of the Seattle Transportation Departments Budget System. SDOT does not currently have a dedicated budget system, instead relying on CBO's budget system Questica and PeopleSoft 2.0 for routine financial management. Purchase of a budget system will improve departmental budget monitoring and data sharing with the City Budget Office as well as allow SDOT to better track its complex system of funding streams. This will be paid for by the existing authority in the SDOT budget.

Department Initiative: Office of Economic Development Case and Customer Management System

Expenditures	$400,000
Revenues	$400,000

This one-time item will support the development of a customer relation management system and case management system for the Office of Economic Development (OED). This project will provide OED with the necessary tools to centralize customer and program data, and it will improve department workflows. There is a corresponding item in OED's budget for the project costs.

Ongoing Changes from Current Year Legislation

Position Allocation	(2.00)

This change includes ongoing or position changes resulting from current year legislation in 2025, including the Mid-Year Supplemental Ordinance. In response to increased supported need for the maintenance of Seattle City Light (SCL), 2.0 FTEs were transferred to SCL for dedicated operational technology support.

Service Delivery Methodology Changes

Expenditures	-
Revenues	-

The 2026 budget includes a modification to the Geographic Information System (GIS) service delivery. Seattle IT is moving one employee from support for central GIS services to customer department initiatives. This will provide increased support for department GIS projects.

Reduction in Supplies and Subscriptions

Expenditures	$(235,000)
Revenues	$(235,000)

This item reduces funding for professional development training subscriptions, including LinkedIn and Cintas as well as well as a reduction in supplies. The changes in available training subscriptions options are not expected to significantly impact access to individual training.

Reduction in Contract for Citywide Privacy Training Content Production

Expenditures	$(65,000)
Revenues	$(65,000)

The 2026 budget includes a reduction in privacy training vendor contracts. As a result, citywide privacy training material will be produced in-house by ITD staff and will not have an impact on the training currently provided.

Reductions in Middleware Services, Servers, and Infrastructure Tools

Expenditures	$(202,500)
Revenues	$(202,500)

The 2026 budget includes a reduction in server and infrastructure tools cost to be realized through renegotiations of vendor contracts. In place of working with Reseller Services for specific contracts Seattle IT will now work directly with vendors identifying opportunities for contract renegotiation in the interest of more favorable outcomes.

Reductions in Dormant Equipment and Secondary System Licensing

Expenditures	$(1,204,800)
Revenues	$(1,204,800)

The 2026 budget includes a reduction in dormant and secondary systems. As technology and work processes change, Seattle IT works to identify unnecessary products and services that can be discontinued to reduce IT costs to City departments to reflect only the technology that supports their missions. Due to increases in the use of alternative communication tools like Microsoft Teams there has been a reduction in the need for cell phones therefore, Seattle IT will work with departments to eliminate zero use cellphones and laptops where appropriate. Additionally, a number of existing systems will be reduced or transitioned to other existing IT products.

Reduction in Vendor Contract Costs

Expenditures	$(1,342,000)
Revenues	$(1,342,000)

The 2026 budget includes a reduction to Seattle IT's contracting budget of $1.3 million. Seattle IT reviewed the contracts and agreements held and renegotiated the GIS service contract with ESRI, and cellphone service contracts with Verizon, T-Mobile, and AT&T. These reductions do not have an impact on city operations.

Telecom and Data Center Infrastructure Consolidation

Expenditures	$(1,730,000)
Revenues	$(1,730,000)

This item recognizes a reduction in Network and Telecommunications Infrastructure costs as a result of the successful completion of the Unified Communications (UC) project. The UC project was a multi-year effort to modernize the City's communications capabilities by integrating telephone, voicemail, email, instant messaging, audio, video and web conferencing. The project converted individual hardware and application tools into a unified solution to enable operational efficiencies and support a more mobile workforce. This effort also enabled IT to reduce the total need for off-site physical data storage due to an increased use of virtual cloud storage.

Proposed Capital

Addition of Seattle Department of Transportation to Enterprise Content Management (ECM) Oracle Cloud Migration

Revenues	-

This budget and revenue neutral item include Seattle Department of Transportation as a new customer for the ECM Oracle system as part of the cost allocation. ECM is an umbrella term that describes the combination of methods, tools and strategies that support capturing and managing content. This will result in a redistribution of costs for current ECM Oracle customers, Seattle City Light, Seattle Public Utilities, and Seattle Department of Construction and Inspection.

Additional Budget for Criminal Case Management System (CCMS) Data Integration for LAW Phase 2

Expenditures	$767,482
Revenues	$767,482

This item adds $767,000 for second phase of the Criminal Case Management System (CCMS) project for the Seattle City Attorney's Office. Phase 1 of this project was launched in 2025 and Phase 2 will increase data integration and communication with Seattle Municipal Court's Municipal Court Information System that were previously postponed as part of the first phase of this project.

Mobile Digital Computer Replacements in Public Safety Vehicles

Expenditures	$2,161,733
Revenues	$2,161,733

This item is a $6.2 million three-year capital project to replace mobile digital computers (MDC) in public safety vehicles in the Seattle Police Department, Seattle Fire Department and Community Assisted Response and Engagement department. The MDCs are critical to public safety, assisting officers, responders and firefighters to communicate and retrieve information in their vehicles in the field. Many of the devices are reaching the end of their lifecycle and cannot be upgraded Windows 11. This project will replace the MDCs over 3-years and extend system support as needed.

Realign Security & Infrastructure CIP Budget

Expenditures	$(870,000)
Revenues	$(870,000)

This item adjusts capital project outyear budgets to align with the 6-year CIP plan by reducing 2026 proposed bonds.

Proposed Technical

Additional Budget for Public Safety Application Renewals and New Additions

Expenditures	$924,450
Revenues	$924,450

This item reflects the impact of annual application license renewals as well as the new addition of Public Safety Applications. Application renewals are impacted by new software features requested by Public Safety departments and increases in service costs maintaining the Public Safety application portfolio. Included in this item are increases in renewal and licensing cost for Community Assisted Response and Engagements (CARE) Computer aided dispatch application Versaterm and the addition Seattle Police Department's new Web Incident Reporting application.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(741,486)

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

Budget Adjustment for Alignment with Seattle City Light Technology Needs

Expenditures	$5,483,855
Revenues	$5,483,855

This item changes appropriation authority in the anticipated Seattle City Light's budget for IT projects in 2026. This change aligns budget appropriation with the forecasted spending plan.

Budget Adjustment for Alignment with Seattle Public Utilities Technology Needs

Expenditures	$3,576,588
Revenues	$3,576,588

This item changes appropriation authority for the anticipated Seattle Public Utilities budget for IT projects in 2026. This change aligns the budget appropriation with the forecasted spending plan.

Cable Fund Technical Adjustments

Expenditures	$210,388

Revenues	$(586,928)

This item adjusts the Cable Television Franchise Fee Fund budget to reflect the impact of changes with the Seattle Information Technology Operating Fund involving the use of Franchise Fee revenue. The Cable Television Franchise fees are transferred to the Seattle IT Operating Fund for expenditure. As such, changes within the Seattle IT budget impact the usage of the cable fund. This item reflects the total impact of those Seattle IT budget changes as well as the decreasing revenue trend as consumers switch from cable TV to streaming subscriptions. This downward trend is expected to negatively impact future use of the Cable Television Franchise Fee Fund.

Indirect Cost Adjustment

Expenditures	$67,509
Revenues	$67,508

This item represents the impacts of funding changes on Seattle IT's indirect cost model from the 2026 Endorsed Budget. The changes in the 2026 Proposed Budget impact the amount of indirect cost charges made as levels increase or decrease in changing programs.

Operating Impacts of CIP Adjustments

Expenditures	$(36,562)
Revenues	$(36,562)

This item reflects the operating impacts in the 2026 Budget Security and Infrastructure capital project reflecting changes in principal and interest costs with the proposed bond issuances.

Reduce Vacant Positions

Position Allocation	(9.00)

This item is a technical action that implements positions reductions made in the 2025 Adopted Budget. As part of the 2025 Budget process, City Council extended employment through June 2025 for these positions.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(601,198)

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

Revenue Adjustments for Use of Fund Balance

Revenues	$806,490

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

Citywide Adjustments for Standard Cost Changes

Expenditures	$20,509

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

Seattle Information Technology Department

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ITD - BC-IT-C0700 - Capital Improvement Projects				
50410 - Information Technology Fund	23,614,166	21,076,134	17,739,366	19,798,581
Total for BSL: BC-IT-C0700	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**
ITD - BO-IT-D0100 - Leadership and Administration				
50410 - Information Technology Fund	27,554,004	27,441,343	28,794,291	29,506,033
Total for BSL: BO-IT-D0100	**27,554,004**	**27,441,343**	**28,794,291**	**29,506,033**
ITD - BO-IT-D0200 - Cable Franchise				
10101 - Cable TV Franchise Fund	7,203,144	5,629,067	5,825,238	6,035,627
Total for BSL: BO-IT-D0200	**7,203,144**	**5,629,067**	**5,825,238**	**6,035,627**
ITD - BO-IT-D0300 - Technology Infrastructure				
50410 - Information Technology Fund	67,239,524	65,128,251	70,320,311	67,984,000
Total for BSL: BO-IT-D0300	**67,239,524**	**65,128,251**	**70,320,311**	**67,984,000**
ITD - BO-IT-D0400 - Frontline Services and Workplace				
50410 - Information Technology Fund	58,832,574	51,052,522	51,306,064	51,296,931
Total for BSL: BO-IT-D0400	**58,832,574**	**51,052,522**	**51,306,064**	**51,296,931**
ITD - BO-IT-D0500 - Digital Security & Risk				
50410 - Information Technology Fund	7,683,088	8,491,693	8,501,054	8,731,226
Total for BSL: BO-IT-D0500	**7,683,088**	**8,491,693**	**8,501,054**	**8,731,226**
ITD - BO-IT-D0600 - Applications				
14000 - Coronavirus Local Fiscal Recovery Fund	2,067,624	-	-	-
14500 - Payroll Expense Tax	479,508	1,114,245	1,124,176	1,158,789
50410 - Information Technology Fund	86,582,060	98,877,135	97,862,536	113,832,451
Total for BSL: BO-IT-D0600	**89,129,191**	**99,991,380**	**98,986,713**	**114,991,240**
ITD - BO-IT-D0800 - Client Solutions				
50410 - Information Technology Fund	6,033,046	7,348,865	7,626,818	7,615,268
Total for BSL: BO-IT-D0800	**6,033,046**	**7,348,865**	**7,626,818**	**7,615,268**
Department Total	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**
Department Full-Time Equivalents Total*	**678.00**	**636.00**	**633.00**	**627.00**

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*

Budget Summary by Fund Seattle Information Technology Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
10101 - Cable TV Franchise Fund	7,203,144	5,629,067	5,825,238	6,035,627
14000 - Coronavirus Local Fiscal Recovery Fund	2,067,624	-	-	-
14500 - Payroll Expense Tax	479,508	1,114,245	1,124,176	1,158,789
50410 - Information Technology Fund	277,538,461	279,415,944	282,150,440	298,764,490
Budget Totals for ITD	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	-	5,587,749	5,379,884	4,842,575
321900	Bus Lic&Perm-Other	6,528,164	-	-	-
360020	Inv Earn-Residual Cash	-	80,760	77,756	28,137
Total Revenues for: 10101 - Cable TV Franchise Fund		**6,528,164**	**5,668,509**	**5,457,640**	**4,870,712**
400000	Use of/Contribution to Fund Balance	-	(39,443)	367,597	1,164,915
Total Resources for:10101 - Cable TV Franchise Fund		**6,528,164**	**5,629,066**	**5,825,237**	**6,035,627**
331110	Direct Fed Grants	2,067,624	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**2,067,624**	**-**	**-**	**-**
330000	Intergovernmental Revenues	-	1,701,206	1,748,899	-
331110	Direct Fed Grants	63,054	-	-	-
341400	Fiber Communications Revenues	1,795,279	-	-	-
342130	Communication Service Fees	122,133	-	-	-
348170	Isf-Itd Alloc Rev	210,299,633	209,667,161	221,429,418	230,311,919
348180	Isf-Itd Billed Rev	36,562,041	53,922,740	52,035,981	63,731,996
360020	Inv Earn-Residual Cash	-	-	-	-
360220	Interest Earned On Deliquent A	447	-	-	-
360900	Miscellaneous Revs-Other Rev	313,756	-	-	-
379020	Capital Contributions	10,846,097	-	-	-
391010	G.O.Bond Proceeds	6,950,000	9,195,000	5,949,000	5,079,000
391080	Premium On Gen Obl Bonds	501,700	-	-	-
397010	Operating Transfers In	6,303,196	1,012,977	-	-
Total Revenues for: 50410 - Information Technology Fund		**273,757,336**	**275,499,084**	**281,163,298**	**299,122,915**
400000	Use of/Contribution to Fund Balance	-	3,916,864	987,143	(358,425)
Total Resources for:50410 - Information Technology Fund		**273,757,336**	**279,415,949**	**282,150,441**	**298,764,490**
Total ITD Resources		**282,353,124**	**285,045,014**	**287,975,678**	**304,800,116**

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Application Services CIP	7,901,000	1,905,363	-	767,482
Citywide IT Initiatives CIP	34,667	1,758,191	2,571,508	4,733,241
Communications CIP	9,435,137	6,110,000	3,235,000	4,060,000
Enterprise Compute Services CIP	1,764,317	6,360,000	6,845,000	5,150,000
Fiber Enterprise Initiatives CIP	2,731,880	4,842,581	4,987,858	4,987,858
Programmatic Initiatives CIP	150,212	-	-	-
Radio Communications CIP	1,168,168	-	-	-
Seattle Channel CIP	428,785	100,000	100,000	100,000
Total	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Application Services CIP	7,901,000	1,905,363	-	767,482

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide IT Initiatives CIP	34,667	1,758,191	2,571,508	4,733,241

Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City’s data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Communications CIP	9,435,137	6,110,000	3,235,000	4,060,000

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Compute Services CIP	1,764,317	6,360,000	6,845,000	5,150,000

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fiber Enterprise Initiatives CIP	2,731,880	4,842,581	4,987,858	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Programmatic Initiatives CIP	150,212	-	-	-

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Radio Communications CIP	1,168,168	-	-	-

Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Channel CIP	428,785	100,000	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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	14,977,644	6,580,025	7,043,528	7,407,778
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	24,344,022	20,931,128	21,801,953	21,964,362
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(7,746,008)	-	-	-
Pooled Benefits and PTO	(4,021,654)	(69,810)	(51,191)	133,894
Total	**27,554,004**	**27,441,343**	**28,794,291**	**29,506,033**
Full-time Equivalents Total*	81.50	80.50	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 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.

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	14,977,644	6,580,025	7,043,528	7,407,778

CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

CTO / Executive Team	-	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	24,344,022	20,931,128	21,801,953	21,964,362
Full Time Equivalents Total	81.50	80.50	80.50	80.50

Executive Advisor

This budget program contains funding for key administrative support functions including process improvement, governance, interdepartmental service delivery, support for ITD's Racial Social Justice Initiative and community focused technology strategies.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Executive Advisor	-	-	-	-

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(7,746,008)	-	-	-

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	(4,021,654)	(69,810)	(51,191)	133,894

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cable Franchise for Info Tech	7,203,144	5,629,067	5,825,238	6,035,627
Total	**7,203,144**	**5,629,067**	**5,825,238**	**6,035,627**

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Advancement Team	-	-	-	-
Communications Infrastructure	5,286,930	4,191,830	4,746,384	3,885,859
Customer Support Services	-	-	-	(1)
Database Systems	2,847,570	2,883,842	2,909,432	2,992,038
Enterprise Computing	477,518	194,074	209,092	200,000
Enterprise Services	4,869,459	4,116,661	4,320,057	4,113,767
Infrastructure Tools	4,397,653	5,133,525	6,038,068	6,915,428
Middleware	2,721,266	3,554,849	3,699,430	3,708,480
Network Operations	7,459,630	7,513,179	7,761,745	7,824,017
Radio Management	8,783,606	5,569,046	5,904,818	5,932,779
Systems Engineering	4,202,067	4,881,535	6,137,067	4,964,169
Telephone Engineering	13,690,652	13,941,206	14,593,850	14,092,892
Windows Systems	12,503,172	13,148,502	14,000,367	13,354,572
Total	**67,239,524**	**65,128,251**	**70,320,311**	**67,984,000**
Full-time Equivalents Total*	118.00	118.00	118.00	118.00

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

The following information summarizes the programs in Technology Infrastructure Budget Summary Level:

Business Advancement Team

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications Infrastructure	5,286,930	4,191,830	4,746,384	3,885,859
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Customer Support Services

This budget program contains the funding associated with Seattle IT's Customer Support Operations. This team is responsible for providing support for end user software and devices, including planned and unplanned maintenance. The team also provides telephone and in person support.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Support Services	-	-	-	(1)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Database Systems	2,847,570	2,883,842	2,909,432	2,992,038
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Computing	477,518	194,074	209,092	200,000

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Services	4,869,459	4,116,661	4,320,057	4,113,767
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Infrastructure Tools	4,397,653	5,133,525	6,038,068	6,915,428
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Middleware	2,721,266	3,554,849	3,699,430	3,708,480
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Network Operations	7,459,630	7,513,179	7,761,745	7,824,017
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Radio Management	8,783,606	5,569,046	5,904,818	5,932,779
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Systems Engineering	4,202,067	4,881,535	6,137,067	4,964,169
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Telephone Engineering	13,690,652	13,941,206	14,593,850	14,092,892
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Windows Systems	12,503,172	13,148,502	14,000,367	13,354,572
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Technology and Broadband	1,782,204	1,479,098	1,522,882	1,745,491
Digital Workplace	14,471,001	15,073,908	15,702,432	15,853,012
Frontline Digital Services	42,579,369	32,898,311	32,431,851	33,711,290
Seattle Channel	-	1,601,206	1,648,899	(12,862)
Total	**58,832,574**	**51,052,522**	**51,306,064**	**51,296,931**
Full-time Equivalents Total*	152.75	146.75	146.75	136.75

**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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Technology and Broadband	1,782,204	1,479,098	1,522,882	1,745,491
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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Digital Workplace	14,471,001	15,073,908	15,702,432	15,853,012
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 Lifecyle and IT Service Management.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Frontline Digital Services	42,579,369	32,898,311	32,431,851	33,711,290
Full Time Equivalents Total	130.25	124.25	124.25	114.25

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Channel	-	1,601,206	1,648,899	(12,862)

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Digital Security & Risk	7,683,088	8,491,693	8,501,054	8,731,226
Total	**7,683,088**	**8,491,693**	**8,501,054**	**8,731,226**
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Applications	31,353,040	29,188,018	29,867,227	32,563,745
Department Initiatives	21,178,406	33,690,905	30,723,968	43,941,310
Platform Applications	24,497,785	26,932,643	27,878,936	27,773,566
Service Modernization	12,099,961	10,179,814	10,516,581	10,712,618
Shared Platforms	-	-	-	1
Total	**89,129,191**	**99,991,380**	**98,986,713**	**114,991,240**
Full-time Equivalents Total*	284.87	252.84	249.84	254.06

**FTE totals are provided for informational 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Applications	31,353,040	29,188,018	29,867,227	32,563,745
Full Time Equivalents Total	54.50	53.50	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).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Initiatives	21,178,406	33,690,905	30,723,968	43,941,310
Full Time Equivalents Total	107.12	79.09	76.09	80.31

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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Platform Applications	24,497,785	26,932,643	27,878,936	27,773,566
Full Time Equivalents Total	79.25	76.25	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.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Service Modernization	12,099,961	10,179,814	10,516,581	10,712,618
Full Time Equivalents Total	44.00	44.00	44.00	44.00

Shared Platforms

This budget program contains the funding associated with the Shared Platforms team which develops, maintains and provides user support for technology platforms shared across City departments, including, GIS, Sharepoint and Business Intelligence platforms.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shared Platforms	-	-	-	1

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Client Solutions	6,033,046	7,348,865	7,626,818	7,615,268
Total	**6,033,046**	**7,348,865**	**7,626,818**	**7,615,268**
Full-time Equivalents Total*	24.88	21.91	21.91	21.69

**FTE totals are provided for informational 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

http://www.seattle.gov/oir

Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community. OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

Office of Intergovernmental Relations

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	3,328,578	3,471,746	3,626,347	3,529,826
Total Operations	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Total Appropriations	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
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 2026 Proposed Budget maintains core services for the Office of Intergovernmental Relations. The department will continue to invest in all areas of services supporting regional, state, federal, tribal, and international affairs. The proposed budget makes adjustments to align budget with expected costs for membership dues, contracts, Sister City support, internal service cost changes, and annual wage and market adjustments.

Incremental Budget Changes

Office of Intergovernmental Relations

	2026 Budget	FTE
Total 2026 Endorsed Budget	**3,626,347**	**10.00**
Ongoing Changes from Current Year Legislation	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	1,390	-
Proposed Operating		
Align Communications Contract Budget with Anticipated Costs	(55,000)	-
Align Dues and Membership Budget with Anticipated Costs	(12,342)	-
Align Sister City Budget with Anticipated Costs	(2,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(26,697)	-
SCERS Retirement Contribution Rate Reduction	(1,871)	-
Total Incremental Changes	**$(96,520)**	**-**
Total 2026 Proposed Budget	**$3,529,826**	**10.00**

Description of Incremental Budget Changes

Ongoing Changes from Current Year Legislation

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,390

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

Proposed Operating

Align Communications Contract Budget with Anticipated Costs

Expenditures $(55,000)

This one-time change reduces the budget by $55,000 for contracted communication support to align with the expected costs in 2026. OIR will not host the Tribal Nations Summit in 2026, so the associated consultant funding is not needed until 2027.

Align Dues and Membership Budget with Anticipated Costs

Expenditures $(12,342)

This one-time change reduces funding for dues and memberships by $12,342 to align the budget with anticipated costs. Each year OIR updates its budget to account for changes in the cost to pays dues and membership on behalf of the City of Seattle. Although costs for the Puget Sound Regional Council and Association of Washington Cities are expected to increase in 2026, those costs are offset by excess budget in the 2026 Endorsed Budget.

Align Sister City Budget with Anticipated Costs

Expenditures $(2,000)

This one-time change reduces funding by $2,000 for Sister City partnerships to align the budget with anticipated costs for 2026. The Seattle-Cebu Sister City Association is currently inactive and will not be funded in 2026.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(26,697)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,871)

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

Office of Intergovernmental Relations

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIR - BO-IR-X1G00 - Office of Intergovernmental Relations				
00100 - General Fund	3,328,578	3,471,746	3,626,347	3,529,826
Total for BSL: BO-IR-X1G00	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Department Total	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	3,328,578	3,471,746	3,626,347	3,529,826
Budget Totals for OIR	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	1,757,493	1,583,451	1,644,356	1,644,356
Total Revenues for: 00100 - General Fund		**1,757,493**	**1,583,451**	**1,644,356**	**1,644,356**
Total OIR Resources		**1,757,493**	**1,583,451**	**1,644,356**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Intergovernmental Relations	3,328,578	3,471,746	3,626,347	3,529,826
Total	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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

Legislative Department

Sara Nelson, Council President

(206) 684-8809

http://www.seattle.gov/council/

Department Overview

The Legislative Department includes three divisions : the Seattle City Council, 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 Legislative Department is 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 were elected to terms aligning 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 2025, two district positions were appointed to the Council as resignation replacements. One special election will be held in November 2025 to determine the District 2 Councilmember to serve the remainder of the term through 2027, and one special election will be held in November 2026 to determine the District 5 Councilmember to serve the remainder of the term through 2027.

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. The City Council division also includes the Communications and HR/Finance teams. These teams provide services to the entire Legislative department.

Central Staff provides policy and budget analysis for Councilmembers and their staff, 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 also 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.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	21,074,365	22,764,475	23,938,977	23,630,190
Total Operations	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Total Appropriations	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Full-Time Equivalents Total*	101.50	102.50	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*

Legislative Department

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Legislative Department. The proposed budget increases the department's budget by 4% from 2025. The budget includes technical adjustments to bring the department's baseline budget into alignment with changes to internal service costs, and changes to bargained annual wage adjustments and SCERS retirement contributions.

Incremental Budget Changes

Legislative Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**23,938,977**	**102.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(88,740)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(206,192)	-
SCERS Retirement Contribution Rate Reduction	(13,855)	-
Total Incremental Changes	**$(308,787)**	**-**
Total 2026 Proposed Budget	**$23,630,190**	**102.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(88,740)

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

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(206,192)

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

SCERS Retirement Contribution Rate Reduction

Expenditures	$(13,855)

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

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LEG - BO-LG-G1000 - Legislative Department				
00100 - General Fund	15,438,871	17,744,320	18,656,233	18,361,913
Total for BSL: BO-LG-G1000	**15,438,871**	**17,744,320**	**18,656,233**	**18,361,913**
LEG - BO-LG-G2000 - Leadership and Administration				
00100 - General Fund	5,635,494	5,020,156	5,282,745	5,268,277
Total for BSL: BO-LG-G2000	**5,635,494**	**5,020,156**	**5,282,745**	**5,268,277**
Department Total	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Department Full-Time Equivalents Total*	**101.50**	**102.50**	**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 Legislative Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	21,074,365	22,764,475	23,938,977	23,630,190
Budget Totals for LEG	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341120	Data Proc-Tech/Operations	812	-	-	-
341900	General Government-Other Rev	6,983,504	7,185,175	7,584,956	7,584,956
360540	Cashiers Overages & Shortages	500	-	-	-
Total Revenues for: 00100 - General Fund		**6,984,816**	**7,185,175**	**7,584,956**	**7,584,956**

Total LEG Resources	**6,984,816**	**7,185,175**	**7,584,956**	**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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Staff	3,854,005	4,431,997	4,661,504	4,589,646
City Clerk	5,149,990	4,521,028	4,757,438	4,678,823
City Council	6,434,875	8,791,295	9,237,291	9,093,445
Total	**15,438,871**	**17,744,320**	**18,656,233**	**18,361,913**
Full-time Equivalents Total*	95.50	96.50	96.50	96.50

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

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Staff	3,854,005	4,431,997	4,661,504	4,589,646
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Clerk	5,149,990	4,521,028	4,757,438	4,678,823
Full Time Equivalents Total	27.50	28.50	28.50	28.50

City Council

Legislative Department

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Council	6,434,875	8,791,295	9,237,291	9,093,445
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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	4,304,089	3,711,228	3,905,028	3,913,584
Departmental Indirect Costs	1,331,405	1,308,927	1,377,716	1,354,693
Total	**5,635,494**	**5,020,156**	**5,282,745**	**5,268,277**
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*

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	4,304,089	3,711,228	3,905,028	3,913,584

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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	1,331,405	1,308,927	1,377,716	1,354,693
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Office of the Mayor

Bruce A. Harrell, Mayor

(206) 684-4000

http://www.seattle.gov/mayor/

Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	12,376,115	15,131,822	15,976,485	15,910,386
Total Operations	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Total Appropriations	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
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 Mayor's 2026 Proposed Budget maintains core services for the Office of the Mayor. The proposed budget includes technical adjustments to align the department’s budget with internal service cost changes and annual wage and market adjustment increases. The proposed budget also includes technical updates to the 2026 Casey Family Programs grant.

Incremental Budget Changes

Office of the Mayor

	2026 Budget	FTE
Total 2026 Endorsed Budget	**15,976,485**	**40.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	34,419	-
Proposed Technical		
Update Coding for the 2026 Casey Family Programs Grant	-	-
Bargained Annual Wage Adjustment to Base Budget	(96,969)	-
SCERS Retirement Contribution Rate Reduction	(3,549)	-
Total Incremental Changes	**$(66,099)**	**-**
Total 2026 Proposed Budget	**$15,910,386**	**40.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $34,419

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

Proposed Technical

Update Coding for the 2026 Casey Family Programs Grant

Expenditures -

Revenues -

This technical item updates the funding source code for the 2026 Casey Family Programs grant. This $500,000 grant, which the Mayor's Office has received annually since 2023, supports 3.0 FTE for research, planning, and implementation of programming related to public safety.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(96,969)

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

SCERS Retirement Contribution Rate Reduction

Expenditures $(3,549)

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

Office of the Mayor

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
MO - BO-MA-X1A00 - Office of the Mayor				
00100 - General Fund	12,376,115	15,131,822	15,976,485	15,910,386
Total for BSL: BO-MA-X1A00	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Department Total	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
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

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	12,376,115	15,131,822	15,976,485	15,910,386
Budget Totals for MO	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
347030	Event Admission Fees	4,489	-	-	-
360290	Parking Fees	(6)	-	-	-
360360	Sponsorship And Royalties	(2,500)	-	-	-
367010	Private Grants & Contr	539,036	500,000	500,000	500,000
Total Revenues for: 00100 - General Fund		**541,020**	**500,000**	**500,000**	**500,000**
Total MO Resources		**541,020**	**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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Mayor	12,376,115	15,131,822	15,976,485	15,910,386
Total	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
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 2026. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

Appendix A
Summary of Position Changes by Department

Department	(A) 2025 Adopted Total	(B) 2026 Proposed Changes	(C) = (A) + (B) 2026 Proposed Budget
City Budget Office	44	(5)	39
Civil Service Commissions	10	0	10
Community Assisted Response and Engagement	190	49	239
Community Police Commission	10	0	10
Department of Construction and Inspections	462	(10)	452
Department of Education and Early Learning	125	0	125
Department of Neighborhoods	69	(2)	67
Department of Parks and Recreation	1,203	16	1,219
Economic and Revenue Forecasts	3	0	3
Employees' Retirement System	34	0	34
Ethics and Elections Commission	11	0	11
Finance and Administrative Services	637	(5)	632
Human Services Department	471	11	482
Law Department	213	4	217
Legislative Department	103	0	103
Office for Civil Rights	35	0	35
Office of Arts and Culture	45	1	46
Office of Economic Development	63	0	63
Office of Emergency Management	14	2	16
Office of Hearing Examiner	5	0	5
Office of Housing	70	0	70
Office of Immigrant and Refugee Affairs	13	2	15
Office of Intergovernmental Relations	10	0	10
Office of Labor Standards	43	0	43
Office of Planning and Community Development	52	0	52
Office of Sustainability and Environment	55	1	56
Office of the City Auditor	10	0	10
Office of the Employee Ombud	6	0	6
Office of the Inspector General	23	0	23
Office of the Mayor	41	0	41
Seattle Center	267	2	269
Seattle City Light	1,825	48	1,873
Seattle Department of Human Resources	104	(5)	99
Seattle Department of Transportation	1,191	103	1,294
Seattle Fire Department	1,227	8	1,235
Seattle Information Technology	636	(9)	627
Seattle Municipal Court	211	(1)	210
Seattle Police Department	1,866	20	1,886
Seattle Public Utilities	1,574	31	1,605
Total Budgeted Positions	**12,971**	**261**	**13,232**
Seattle Firefighters' Pension Fund	4	0	4
Seattle Police Relief and Pension Fund	3	0	3
Seattle Public Library	707	0	707
Total Citywide Positions	**13,685**	**261**	**13,946**

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.

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.

Appendix B
Summary of Full-Time Equivalent (FTE) Changes by Department

	(A)	(B)	(C) = (A) + (B)
Department	**2025 Adopted Total**	**2025 Proposed Changes**	**2026 Proposed Budget**
City Budget Office	44.00	(5.00)	39.00
Civil Service Commissions	10.00	0.00	10.00
Community Assisted Response and Engagement	190.00	49.00	239.00
Community Police Commission	10.00	0.00	10.00
Department of Construction and Inspections	462.00	(10.00)	452.00
Department of Education and Early Learning	124.50	0.00	124.50
Department of Neighborhoods	69.00	(2.00)	67.00
Department of Parks and Recreation	1,139.70	15.68	1,155.38
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
Finance and Administrative Services	631.50	(4.50)	627.00
Human Services Department	469.50	11.00	480.50
Law Department	209.80	4.00	213.80
Legislative Department	102.50	0.00	102.50
Office for Civil Rights	35.00	0.00	35.00
Office of Arts and Culture	43.75	1.00	44.75
Office of Economic Development	63.00	0.00	63.00
Office of Emergency Management	14.00	2.00	16.00
Office of Hearing Examiner	5.00	0.00	5.00
Office of Housing	69.00	0.00	69.00
Office of Immigrant and Refugee Affairs	12.50	2.50	15.00
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 Sustainability and Environment	54.50	1.00	55.50
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 Center	257.93	2.00	259.93
Seattle City Light	1,818.80	51.00	1,869.80
Seattle Department of Human Resources	102.50	(5.00)	97.50
Seattle Department of Transportation	1,188.50	101.50	1,290.00
Seattle Fire Department	1,205.85	8.00	1,213.85
Seattle Information Technology	636.00	(9.00)	627.00
Seattle Municipal Court	200.85	(1.00)	199.85
Seattle Police Department	1,855.40	20.00	1,875.40
Seattle Public Utilities	1,567.80	31.00	1,598.80
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**

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.

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.

Financial Plans

Fund #	Fund Name	Page
00100	General Fund	619
00126	Judgment and Claims Fund	620
00155	Sweetened Beverage Tax Fund	621
00164	Unrestricted Cumulative Reserve Fund	622
00166	Revenue Stabilization Fund	623
00190	Office of Labor Standards	624
10101	Cable Television Franchise Fund	625
10102	Emergency Fund	626
10110	Industrial Insurance Fund	627
10111	Unemployment Insurance Fund	628
10112	Health Care Fund	629
10133	Group Term Life and Long-Term Disability Insurance Fund	630
10200	Parks and Recreation Fund	631
10398	Move Seattle Levy Fund	633
10399	2024 Seattle Transportation Levy Fund	634
10410	Library Fund	635
10800	Seattle Streetcar Fund	636
11410	Seattle Center Fund	637
11430	McCaw Hall Fund	638
12010	Municipal Arts Fund	639
12100	Wheelchair Accessible Fund	640
12200	Short-Term Rental Tax Fund	641
12300	Election Voucher Fund	642
12400	Arts and Culture Fund	643
13000	Transportation Fund	644
14500	JumpStart Payroll Expense Tax Fund	645
14510	Opioid Settlement Proceed Fund	646
16200	Human Services Fund	647
16400	Low-Income Housing Fund	648

Fund Financial Plans

16600	Office of Housing Fund	649
17857	Families and Education Levy Fund	650
17861	Seattle Preschool Program	651
17871	Families, Education, Preschool and Promise Fund	652
17876	Families, Education, Preschool and Promise 2025 Fund	653
18100	2012 Library Levy Fund	654
18200	2019 Library Levy Fund	655
18500	Automated Traffic Safety Camera Fund	656
19710	Metropolitan Park District Fund	657
19900	Seattle Transportation Benefit District Fund	658
30010	REET I Capital Project Fund	659
30020	REET II Capital Projects Fund	660
33130	Park Mitigation and Remediation Fund	661
33860	2008 Parks Levy Fund	662
34070	McCaw Hall Capital Reserve Fund	663
36000	King County Parks Levy Fund	664
41000	City Light Fund	665
43000	Water Fund	666
44010	Drainage and Wastewater Fund	667
45010	Solid Waste Fund	668
48100	Construction and Inspections Fund	669
50300	Finance and Administrative Services Fund	670
50321	Fleet Capital Fund	671
50322	Asset Preservation Fund	672
50410	Information Technology Fund	673
61040	Fireman's Pension Fund	675
61050	Fire Pension Actuarial Fund	676
61060	Police Pension and Relief Fund	677
63000	Transit Benefit Fund	678
63100	Firefighter Health Care Fund	679

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General Fund (00100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	356,710		185,251				
Budgetary Fund Balance Adjustment	51,714		7,805				
Beginning Budgetary Fund Balance	408,424	57,958	193,056	141,254	163,341	224,366	341,000
Sources of Funds							
Property Tax (Including Medic One Levy)	378,975	388,290	389,222	398,414	413,113	431,513	450,924
Retail Sales Tax	340,392	343,993	344,674	400,017	407,873	423,128	442,122
Business & Occupation Tax	353,343	369,454	383,042	471,570	488,057	505,958	525,078
Utility Tax - Private	40,454	34,503	39,158	39,547	40,573	40,169	39,378
Utility Tax - Public	217,668	214,947	217,397	222,755	236,132	249,109	263,045
Other City Taxes	15,167	13,778	13,659	13,893	14,098	14,317	14,613
Parking Meters	39,192	40,742	37,328	36,476	36,353	36,361	36,361
Court Fines	18,365	25,281	22,816	22,576	22,678	22,827	23,015
Revenue from Other Public Entities	19,400	19,969	20,946	21,589	22,057	22,815	23,378
Grants	21,887	14,724	14,724	13,330	8,630	8,469	8,590
Fund Balance Transfers	113,021	314,969	314,969	200,518	182,503	192,086	203,005
Service Charges & Reimbursements	84,125	81,594	76,869	78,873	80,383	81,821	83,327
Licenses, Permits, Interest Income and Other	73,605	74,041	71,537	73,929	76,748	79,341	82,554
Payroll Expense Tax	(429)	0	939	0	0	0	0
Admission Tax	142	0	0	0	0	0	0
Other Revenue	(12)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			42,514				
Revenues from Current Year Legislated Ordinances			(21,336)				
Total Budgetary Revenues	1,715,296	1,936,286	1,968,459	1,993,488	2,029,198	2,107,915	2,195,390
Expenditures							
Administration	356,875	383,799	383,799	371,110	379,586	384,939	389,799
Emergency Fund Contribution	*14,184*	*12,321*	*12,321*	*2,555*	*2,719*	*2,351*	*2,134*
Revenue Stabilization Fund Contribution	*2,648*	*271*	*271*	*3,065*	*2,647*	*3,144*	*3,921*
Arts, Culture & Recreation	145,090	145,570	145,570	146,239	156,044	157,812	159,454
Education & Human Services	288,465	278,394	278,394	305,376	294,324	301,800	308,588
Livable & Inclusive Communities	72,247	58,407	58,407	71,739	62,650	63,393	64,072
Public Safety	953,361	910,830	910,830	982,418	986,472	992,828	998,830
Utilities, Transportation & Environment	98,132	91,319	91,319	98,899	93,731	95,013	96,177
Budget Adjustments							
Current Year Encumbrance Carry Forward			33,046				
Other Administrative Carry Forward (non-enc)			29,406				
Current Year Grant/Svc Contract Carry Forward			42,389				
Capital Carry Forward			8,039				
Legislated Carry Forward			20,296				
Other Standalone Legislation			0				
Q1 Grants Legislation			5,127				
Mid-year Supplemental Legislation			2,115				
Year-end Supplemental Legislation			22,484				
Other Administrative Adjustments			(550)				
Underspend Assumption[1]		(10,000)	(23,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Budgetary Expenditures	1,931,002	1,870,911	2,020,261	1,971,401	1,968,173	1,991,280	2,012,976
Ending Balance Sheet Adjustment	337						
Ending Budgetary Fund Balance	193,056	123,333	141,254	163,341	224,366	341,000	523,414
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	42,514						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	33,046						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	79,833						
Legislated CFD	20,296						
Planning Reserves							
Planning Reserves	40,107	87,511	66,941	*163,316*	339,937	560,566	823,183
					24,650	49,300	73,950
Total Reserves	130,768	87,511	66,941	163,316	364,587	609,866	897,133
Ending Unreserved Budgetary Fund Balance	62,287	35,822	74,312	25	(140,221)	(268,865)	(373,718)

[1] In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary General Fund spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately $23 million savings in 2025.

Judgment and Claims Fund (00126)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	20,183		13,633	13,633				
Budgetary Fund Balance Adjustment								
Beginning Budgetary Fund Balance	20,183	796	13,633	13,633	133	133	133	765
Sources of Funds								
Insurance Reimbursements	9,625	0	0	0	0	0	0	0
City Litigation Recoveries	12	7,782	7,782	7,782	7,782	7,782	7,782	7,782
Department Contribution (CCM)	30,706	34,983	34,983	34,983	38,814	44,730	45,625	46,537
Operating Transfers In	7,906	13,666	13,666	13,666	0	0	0	0
Miscellaneous	71							
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
Total Budgetary Revenues	48,319	56,431	56,431	56,431	46,596	52,512	53,407	54,319
Expenditures								
Judgment & Claims - Claims	3,543	9,524	9,524	9,524	5,524	6,226	6,257	6,288
Judgment & Claims - Litigation	36,182	36,536	36,536	36,536	34,702	39,108	39,303	39,500
Judgment & Claims - Police Action	15,068	10,370	10,370	10,370	6,370	7,179	7,215	7,251
Budget Adjustments								
Current Year Encumbrance CFD's			13,500	13,500				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
Total Budgetary Expenditures	54,793	56,431	69,931	69,931	46,596	52,512	52,775	53,038
Ending Balance Sheet Adjustment	0							
Ending Budgetary Fund Balance	13,709	796	133	133	133	133	765	2,046
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								
State Indemnity	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ending Unreserved Budgetary Fund Balance	3,709	(9,204)	(9,867)	(9,867)	(9,867)	(9,867)	(9,235)	(7,954)

Sweetened Beverage Tax Fund (00155)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,480	3,039	9,959	1,277			
Budgetary Fund Balance Adjustment	228		100				
Beginning Budgetary Fund Balance	8,708	3,039	10,059	1,277	1,242	115	(2,002)
Sources of Funds							
Sweetened Beverage Tax	20,345	21,327	20,047	22,165	21,740	21,207	22,196
Transfer from Payroll Expense Tax Fund (14500)	1,200	0	0	0	0	0	0
Total Budgetary Revenues	21,545	21,327	20,047	22,165	21,740	21,207	22,196
Expenditures							
Department of Education and Early Learning	5,709	8,023	11,557				
Department of Neighborhoods	2,994	2,984	5,226	2,785	2,868	2,926	2,984
Human Services Department	4,878	5,558	5,349	12,633	13,012	13,272	13,537
Office of Sustainability and Environment	6,380	6,337	6,390	6,427	6,620	6,752	6,888
Seattle Parks and Recreation	235	346	306	356	367	374	382
Total Budgetary Expenditures	20,195	23,248	28,828	22,201	22,867	23,324	23,791
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	10,059	1,118	1,277	1,242	115	(2,002)	(3,597)
Planning Reserves							
Revenue Stabilization Reserve	0	0	0	1,000	0	0	0
Planning Reserve	0	0	0	0	0	0	0
Total Reserves	0	0	0	1,000	0	0	0
Ending Unreserved Budgetary Fund Balance	10,059	1,118	1,277	242	115	(2,002)	(3,597)

Unrestricted Cumulative Reserve Fund (00164)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,796	8,640	14,796	2,864	4,448	5,167	5,879
Budgetary Fund Balance Adjustment	3,454	0	3,454				
Beginning Budgetary Fund Balance	18,251	8,640	18,573	2,864	4,448	5,167	5,879
Sources of Funds							
Street Vacation Fees				3,789			
State Grants							
Federal Grants	(19)						
Investment Earnings	5,257	2,740	2,740	1,500	1,000	1,000	1,000
Miscellaneous Revenues							
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	5,238	2,740	2,740	5,289	1,000	1,000	1,000
Expenditures							
Debt Service Payments	3,107	3,100	3,100	1,631	0	0	0
Capital Project Spending	1,171	268	268	1,919	119	119	119
Tenant Relocation Assistance - Admin costs	137	152	152	155	163	168	174
Support to Operating Departments	500	0	1,000	0	0	0	0
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			9,465				
Supplemental Changes			4,464				
Total Budgetary Expenditures	4,915	3,520	18,449	3,705	281	287	293
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	18,573	7,860	2,864	4,448	5,167	5,879	6,586
Planning Reserves							
World Cup Reserve - CIP Projects[1]		6,200	1,800		0	0	0
Revenue Uncertainty Reserve[2]				3,800	3,800	3,800	3,800
Total Reserves	0	6,200	1,800	3,800	3,800	3,800	3,800
Ending Unreserved Budgetary Fund Balance	18,573	1,660	1,064	648	1,367	2,079	2,786

[1] The 2026 Proposed Budget programs $1.8m in reserves in the Seattle Department of Transportation CIP. Please see the SDOT CIP Overview for more information.

[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	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	65,329	67,978	67,977	68,248	71,313	73,961	77,105
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	65,329	67,978	67,977	68,248	71,313	73,961	77,105
Sources of Funds							
General Fund Contributions	2,648	271	271	3,065	2,647	3,144	3,921
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	2,648	271	271	3,065	2,647	3,144	3,921
Expenditures							
Expenses	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	67,977	68,248	68,248	71,313	73,961	77,105	81,026
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						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	67,977	68,248	68,248	71,313	73,961	77,105	81,026

Office of Labor Standards Fund (00190)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,628		882				
Budgetary Fund Balance Adjustment	208						
Beginning Budgetary Fund Balance	1,836	1,191	882	0	844	500	163
Sources of Funds			0				
General Fund Transfer	7,797	7,510	7,435	8,266	8,414	8,532	8,646
Network Company License (NCL) Fee Revenue for OLS enforcement	0	0	0	2,451	1,850	1,869	1,906
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			398				
Total Budgetary Revenues	7,797	7,510	7,833	10,717	10,264	10,401	10,552
Expenditures							
Office of Labor Standards	8,751	6,425	6,148	6,433	6,581	6,699	6,813
Business Outreach and Education	0	600	590	600	600	600	600
Community Outreach and Education	0	1,500	1,460	1,233	1,233	1,233	1,233
Network Company License Fee - Community Outreach				267	267	267	267
Network Company License Fee - Administration	0	0	0	1,340	1,928	1,939	1,802
Budget Adjustments							
Current Year Encumbrance CFD's			517				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	8,751	8,525	8,714	9,872	10,608	10,738	10,715
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	882	176	0	844	500	163	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	517						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Network Company License Fee Revenue	0	0	0	844	500	163	0
Total Reserves	517	0	0	844	500	163	0
Ending Unreserved Budgetary Fund Balance	365	176	0	0	0	0	0

Cable Franchise Fund (10101)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,560		1,994				
Budgetary Fund Balance Adjustment	58		18				
Beginning Budgetary Fund Balance	2,619	799	2,012	1,663	498	0	0
Sources of Funds							
Franchise Fees	5,975	5,032	4,813	4,433	4,083	3,760	3,463
PEG Support Fees	553	556	436	410	385	361	339
Misc.Revenues/Rebates	0	0	0	0	0	0	0
Interest Earnings	68	81	30	28	26	25	23
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	6,597	5,669	5,279	4,871	4,494	4,146	3,826
Expenditures							
Applications BSL	311	370	370	386	394	396	398
Capital Improvement Projects BSL	363	0	0	0	0	0	0
Client Solutions BSL	30	27	27	28	29	29	29
Frontline Serivces & Workplace BSL	5,562	4,438	4,438	4,755	4,850	4,874	4,898
Leadership and Administration BSL	937	794	794	867	884	888	893
Future Reductions					(1,165)	(2,041)	(2,392)
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	7,203	5,629	5,629	6,036	4,992	4,146	3,826
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,012	838	1,663	498	0	0	0
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							
Local 77 AWI for 2025	0	89	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,012	749	1,663	498	0	0	0

Emergency Fund (10102)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	58,660	72,844	72,844	85,165	85,579	87,976	90,351
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	58,660	72,844	72,844	85,165	87,719	90,439	92,790
Sources of Funds							
General Fund Contributions	14,184	12,321	12,321	2,555	2,719	2,351	2,134
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	14,184	12,321	12,321	2,555	2,719	2,351	2,134
Expenditures							
Expenses		0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	72,844	85,165	85,165	87,719	90,439	92,790	94,924
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						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	72,844	85,165	85,165	87,719	90,439	92,790	94,924

Industrial Insurance Fund (10110)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	989	(221)	(1,766)	3,074	4,192	6,762	9,602
Budgetary Fund Balance Adjustment	(6)						
Beginning Budgetary Fund Balance	983	(221)	(1,766)	3,074	4,192	6,762	9,602
Sources of Funds							
Department Contributions	47,541	55,420	56,882	58,422	62,182	65,013	67,988
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	47,541	55,420	56,882	58,422	62,182	65,013	67,988
Expenditures							
Industrial Insurance Services	50,239	53,373	52,043	57,304	59,612	62,173	64,878
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	50,239	53,373	52,043	57,304	59,612	62,173	64,878
Ending Balance Sheet Adjustment	(52)						
Ending Budgetary Fund Balance	(1,766)	1,826	3,074	4,192	6,762	9,602	12,712
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)	9,938	10,331	10,401	10,947	12,076	12,640	13,237
Pension Payouts (non-rate depts)	0	0	2,793	2,793	2,793	2,793	2,793
Total Reserves	9,938	10,331	13,194	13,740	14,869	15,433	16,030
Ending Unreserved Budgetary Fund Balance	(11,704)	(8,506)	(10,121)	(9,549)	(8,107)	(5,831)	(3,319)

Unemployment Insurance (10111)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,992	1,990	2,038	2,038	2,038	2,005	2,004
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	2,992	1,990	2,038	2,038	2,038	2,005	2,004
Sources of Funds							
Unemployment Compensation Contributions	2,411	3,976	3,976	3,644	2,900	2,991	2,991
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	2,411	3,976	3,976	3,644	2,900	2,991	2,991
Expenditures							
Claims	3,333	3,945	3,945	3,612	2,900	2,958	2,957
Services	33	32	32	32	33	33	34
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	3,366	3,976	3,976	3,644	2,933	2,991	2,991
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	2,038	1,990	2,038	2,038	2,005	2,004	2,004
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							
Contingency Reserves							
	500	500	500	500	500	500	500
Total Reserves	500	500	500	500	500	500	500
Ending Unreserved Budgetary Fund Balance	1,538	1,490	1,538	1,538	1,505	1,504	1,504

Health Care Fund (10112)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Sources of Funds							
Department Contributions[1]	233,548	307,752	309,003	332,219	357,173	384,001	412,844
Employee Contributions	44,273	42,706	45,159	46,062	46,983	47,923	48,881
Miscellaneous	19,764	16,663	22,215	23,938	25,801	27,817	30,002
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	297,585	367,121	376,377	402,219	429,957	459,741	491,728
Expenditures							
Health Care Services	323,649	360,416	369,945	392,286	422,510	455,531	491,610
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	323,649	360,416	369,945	392,286	422,510	455,531	491,610
Ending Balance Sheet Adjustment	(775)						
Ending Budgetary Fund Balance	115,389	111,051	121,821	131,755	139,201	143,410	143,528
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	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Total Reserves	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

[1]The exceptionally low Department Contributions in 2024 Actuals is due to the cancellation of certain department payments into the fund in October-December of 2024, totalling $53.3 million. Such a canellation of payments is often called a "health care holiday" and is the method by which fund suprluses, accumulated due to the over estimation of enrollments or general excess revenue above exepnditures, are returned to departments. For more details on the 2024 health care holiday, see the budget overview from the 2025 Adopted Budget.

Group Term Life Fund (10113)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,140	976	1,145	1,202	1,204	1,204	1,204
Budgetary Fund Balance Adjustment	26		19				
Beginning Budgetary Fund Balance	1,166	976	1,164	1,202	1,204	1,204	1,204
Sources of Funds							
Interest	47	38	38	38	36	36	36
Employee Contributions - GTL & AD&D	4,554	4,552	4,552	4,643	4,666	4,690	4,807
Employee Contributions - LTD	1,616	1,684	1,684	1,718	1,727	1,735	1,779
Department Contributions - GTL	555	701	701	715	719	722	740
Department Contributions - LTD	102	118	118	120	121	122	125
Total Budgetary Revenues	6,874	7,093	7,093	7,234	7,268	7,304	7,487
Expenditures							
GTL - Group Term Life Ins. & ADD	5,074	5,253	5,253	5,384	5,411	5,438	5,574
LTD - long Term Disability	1,731	1,803	1,803	1,848	1,857	1,866	1,913
Total Budgetary Expenditures	6,806	7,056	7,056	7,232	7,268	7,304	7,487
Ending Balance Sheet Adjustment	(70)						
Ending Budgetary Fund Balance	1,164	1,014	1,202	1,204	1,204	1,204	1,204
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,164	1,014	1,202	1,204	1,204	1,204	1,204

Park And Recreation Fund (10200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	35,921	10,172	38,255				
Budgetary Fund Balance Adjustment	5,996		200				
Beginning Budgetary Fund Balance	41,917	10,172	38,255	12,663	10,387	9,068	6,696
Sources of Funds							
Athletic Facility Fees	3,488	3,861	3,861	4,802	4,802	4,802	4,802
Building/Oth Space Rent	0	72	72	72	72	72	72
Capital Contributions	0	(195)	(195)	405	405	405	405
Community Dev Block Grant	801	808	808	808	808	808	808
Concession Proceeds	410	80	80	80	80	80	80
Exhibit Admission Charges	45	695	695	695	695	695	695
Federal and State Grants	5,949	277	277	277	277	277	277
General Government-Other Rev	3,046	2,924	2,924	2,318	2,376	2,436	2,497
Inv Earn-Residual Cash	1,225	0	0	0	0	0	0
Lease Revenue GASB87	2,044	0	0	0	0	0	0
Lt Space/Facilities Leases	1,536	1,006	1,006	1,006	1,031	1,057	1,083
Miscellaneous Revs-Other Rev	438	891	891	1,512	1,512	1,512	1,512
Other Private Contrib & Dons	3,432	511	511	1,511	1,511	1,511	1,511
Other Rents & Use Charges	1,850	1,531	1,531	1,415	1,415	1,415	1,415
Parking Fees	80	79	79	79	79	79	79
Parks and Recreation Recovery	0	0	0	100	100	100	100
Public Benefit Offset/TI Offset	(2,151)	0	0	0	0	0	0
Recoveries	9,920	(40)	(40)	35	35	35	35
Recreation Education Fees	2,925	5,238	4,738	5,307	5,307	5,307	5,307
Recreation Activities Fees	19,130	19,055	19,055	19,229	19,229	19,229	19,229
Recreation Admission Fees	3,244	3,796	3,796	3,316	3,316	3,316	3,316
Recreation Shared Revs Arc	1,263	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	0	3,792	3,792	2,851	2,851	2,851	2,851
Sales Of Merchandise	163	27	27	27	27	27	27
St Space Facilities Rentals	4,974	5,676	5,476	5,933	6,081	6,233	6,389
Budget Adjustments							
Associated Revenues from Current Year CFD's			40,027				
Revenues from Current Year legislated ordinances			3,541				
Revenues from Q3 (including grant abandonments)			1,052				
Total Budgetary Revenues	63,809	51,097	93,966	52,792	53,023	53,260	53,503
Expenditures							
Building For The Future	4,630	800	800	1,800	1,800	1,800	1,800
Debt and Special Funding	2,276	166	166	0	0	0	0
Fix It First	19,254	1,099	1,099	2,899	913	913	913
Parks and Facilities Maintenance and Repairs	4,181	4,691	4,691	5,094	5,221	5,352	5,485
Leadership and Administration	1,452	1,164	1,164	1,382	1,417	1,452	1,489
Departmentwide Programs	8,210	10,008	10,008	9,942	10,190	10,445	10,706
Recreation Facility Programs	10,057	13,903	13,203	15,313	15,695	16,088	16,490
Golf Programs	16,437	18,348	18,348	18,435	18,896	19,368	19,853
Zoo and Aquarium Programs	1,000	204	204	204	209	214	219
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			61,686				
Supplemental Changes (Q2, Stand Alone, CFDs)			6,144				
Supplemental Changes (Q3)			2,044				
Total Budgetary Expenditures	67,496	50,383	119,558	55,068	54,341	55,632	56,955
Ending Balance Sheet Adjustment	*25*						
Ending Budgetary Fund Balance	38,255	10,886	12,663	10,387	9,068	6,696	3,245
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	*40,027*						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	61,686						
Planning Reserves							
Golf Reserve[1]	2,025		50				
SPU Resevoir Use Fees[2]	600	600	600	600	600	600	600
Cash Flow Reserve[3]	2,500	2,500	2,500	2,500	2,000	2,000	2,000
Capital Revenue Reserve[4]	4,000	5,000	5,000	5,000	5,000	5,000	5,000
CBO Planning Reserves		21	21	66	3,219	7,868	13,847
Operating Reserve[5]				1,221			
Duwamish Waterway Rental Revenue Reserve[6]	500	750	750	1,000	1,150	1,350	1,550
COVID Recovery Revenue Reserve[7]	1,800	900	900	-	-	-	-
Use of Fund Balance Reserve (2025 Supplemental)	2,000						
Total Reserves	35,084	9,771	9,821	10,387	11,969	16,818	22,997
Ending Unreserved Budgetary Fund Balance	3,171	1,115	2,842	0	(2,901)	(10,122)	(19,752)

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 finanical stability in the face of one time unforseen 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. This reserve is held due to projected operating budget deficit in 2027.
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 the Aquatics subsidy resulting from the COVID-19 pandemic (2023-2025).

Move Seattle Levy (10398)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	93,272	29,926	102,486	10,180	4,590	757	757
Budgetary Fund Balance Adjustment	2,854		1,745				
Beginning Budgetary Fund Balance	96,126	29,926	104,231	10,180	4,590	757	757
Sources of Funds							
311010 - Real & Personal Property Taxes	111,430	0	1,153	0	0	0	0
Budget Adjustments							
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
Total Budgetary Revenues	115,093	0	1,153	0	0	0	0
Expenditures							
Safe Routes	31,090	42	13,122	0	0	0	0
Maintenance & Repair	39,716	4,016	29,734	0	0	0	0
Congestion Relief	34,068	16,144	51,149	5,590	3,834	0	0
Other	1,186	300	1,200	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Total Budgetary Expenditures	106,059	20,502	95,205	5,590	3,834	0	0
Ending Balance Sheet Adjustment	1,828	0	0	0	0	0	0
Ending Budgetary Fund Balance	104,232	9,424	10,180	4,590	757	757	757
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Planning Reserves							
Reserve A	0		0	0	757	757	757
Total Reserves	104,232	0	0	0	757	757	757
Ending Unreserved Budgetary Fund Balance	104,232	9,424	10,180	4,590	0	0	0

2024 Seattle Transportation Levy (10399)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	0	0	0	6,784	2,567	13,885	1,945
Sources of Funds							
Property Tax	0	187,070	184,569	186,415	188,279	190,162	192,063
Interest Earnings	0	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	0	187,070	184,569	186,415	188,279	190,162	192,063
Expenditures							
Maintenance Operations	0	4,182	4,182	4,059	4,224	4,245	4,266
Major Maintenance/Replacement	0	65,142	68,528	68,429	60,716	74,499	81,172
Major Projects	0	0	76	424			
Mobility Operations	0	18,604	17,663	13,613	13,730	13,799	13,868
Mobility-Capital	0	88,869	87,336	104,106	98,292	109,558	98,902
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	0	176,797	177,785	190,632	176,962	202,101	198,208
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	0	10,273	6,784	2,567	13,885	1,945	(4,199)
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							
Ending Unreserved Budgetary Fund Balance	0	10,273	6,784	2,567	13,885	1,945	(4,199)

Library Fund (10410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	1,510		3,197	3,197				
Budgetary Fund Balance Adjustment	2,566		(7)	(7)				
Beginning Budgetary Fund Balance	4,076	0	3,190	3,190	507	507	507	507
Sources of Funds								
General Subfund Support	67,739	68,479	68,479	65,534	65,703	66,714	67,915	69,069
Fines & Fees	65	120	120	120	120	123	125	127
Parking - Central Library	314	377	377	377	390	399	406	413
Copy & Print Services	94	100	100	100	105	107	109	111
Space Rental	143	150	150	150	150	153	156	159
Salvage Sales/Materials	56	85	85	85	85	87	89	90
Interdepartmental Support	8	27	27	27	27	28	28	29
Miscellaneous Revenue	16	3	3	3	3	3	3	3
Miscellaneous Interfund Transfer	0	166	166	1,186	178	182	185	188
Grants	28	0	0	0	0	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			5,967	5,967				
Revenues from Current Year legislated ordinances			1,272	1,272				
Total Budgetary Revenues	68,463	69,508	76,747	74,822	66,760	67,796	69,016	70,190
Expenditures								
Chief Librarian's Office	685	637	637	637	660	675	687	699
Institutional & Strategic Advancement	1,493	1,347	1,347	1,347	1,388	1,420	1,445	1,470
Human Resources	3,088	2,777	2,777	2,777	2,845	2,910	2,963	3,013
Administrative Services	10,472	11,541	11,541	11,541	11,945	11,719	11,930	12,133
Capital Improvements	5	0	0	0	0	0	0	0
Library Programs & Services	53,605	53,039	53,039	52,939	49,923	51,071	51,991	52,874
Budget Adjustments								
Current Year Encumbrance CFD's			962	962				
Current Year Grant/Svc Contract/Capital CFD's			5,967	5,967				
Supplemental Changes			1,335	1,335				
Total Budgetary Expenditures	69,349	69,341	77,605	77,505	66,760	67,796	69,016	70,189
Ending Balance Sheet Adjustment	(1)							
Ending Budgetary Fund Balance	3,190	166	2,332	507	507	507	507	508
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	5,967							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	962							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,967							
Total Reserves	962	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,228	166	2,332	507	507	507	507	508

Note: 2027 Projected includes $500,000 reduction in Revenues (General Fund Support) as well as Expenditures (Administrative Services) to memorialize intention to abrogate budget authority associated with matured debt service for Library Parking Garage.

Seattle Streetcar Operations Fund (Fund 10800)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,720	6,307	2,253	48			
Budgetary Fund Balance Adjustment	75		47				
Beginning Budgetary Fund Balance	**2,796**	**6,307**	**2,300**	**48**	**78**	**(5,181)**	**(21,194)**
Sources of Funds							
South Lake Union							
Charges for Services	53	46	60	60	60	61	62
Sponsorship	207	44	94	97	99	101	103
Grants, Shared Revenues, & Contributions	1,551		770				
First Hill							
Sponsorship		66	140	145	148	151	154
Grants, Shared Revenues, & Contributions	2,564	433	518	410	410	418	425
Miscellaneous Revenues & Interest	56	142	76	10	10	10	10
Cash Transfers In [1]	10,200	10,200	11,200	13,600	10,200		
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	**14,631**	**10,930**	**12,858**	**14,322**	**10,927**	**741**	**754**
Expenditures							
Operations & Maintenance [2]	**15,088**	**13,855**	**15,110**	**14,291**	**16,187**	**16,753**	**17,339**
BO-TR-12001 - Streetcar Ops - S Lake Union	4,690	4,420	4,872	4,534	5,219	5,401	5,590
BO-TR-12002 - Streetcar Ops - First Hill	10,399	9,436	10,239	9,757	10,968	11,352	11,749
Capital	**38**	**-**	**-**	**-**	**-**	**-**	**-**
BC-TR-19001 - Major Maintenance/Replacement	38	-	-	-	-	-	-
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	**15,126**	**13,855**	**15,110**	**14,291**	**16,187**	**16,753**	**17,339**
Ending Balance Sheet Adjustment	-						
Ending Budgetary Fund Balance	**2,300**	**3,382**	**48**	**78**	**(5,181)**	**(21,194)**	**(37,779)**
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							
Mid-life Streetcar Overhaul (FH Streetcar Repair)	(38)		(810)				
Mid-life Streetcar Overhaul (FH Streetcar Repair)	38		810				
Planning Reserve		13					
Total Reserves	-	13	-	-	-	-	-
Ending Unreserved Budgetary Fund Balance	**2,300**	**3,369**	**48**	**78**	**(5,181)**	**(21,194)**	**(37,779)**

[1] A funding source for operating transfer still needs to be identified for 2026 and onward.

[2] King County Metro nets shared grants and ORCA fare revenues against all invoices submitted to SDOT.

Seattle Center Fund (11410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(10,055)		(8,322)				
Budgetary Fund Balance Adjustment	859		(192)				
Beginning Budgetary Fund Balance	(9,197)	0	(8,515)	(8,563)	(8,235)	(7,900)	(7,558)
Sources of Funds							
Monorail	513	1,368	1,368	1,207	1,235	1,257	1,279
Parking	8,688	9,640	9,640	10,159	10,393	10,580	10,760
Rentals, Leases, Reimbursements	15,327	14,030	14,030	13,971	14,292	14,549	14,797
Administration	1,718	1,790	1,790	2,432	2,488	2,533	2,576
Friends of the Waterfront	945	1,000	1,000	1,000	1,023	1,041	1,059
Budget Adjustments							
Associated Revenues from Current Year CFD's			30,287				
Revenues from Current Year legislated ordinances			22,382				
Total Budgetary Revenues	27,191	27,828	80,497	28,769	29,431	29,961	30,470
Expenditures							
Monorail Rehabilitation	555	1,179	1,179	1,207	1,235	1,257	1,279
Campus	20,488	23,978	23,596	24,625	25,191	25,645	26,081
Leadership & Administration	4,853	1,404	1,404	1,620	1,658	1,687	1,716
Waterfront	783	1,000	1,000	989	1,012	1,030	1,047
Bldg & Campus Improvements	237	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			30,287				
Supplemental Changes			23,078				
Total Budgetary Expenditures	26,917	27,561	80,545	28,442	29,096	29,619	30,123
Ending Balance Sheet Adjustment	408						
Ending Budgetary Fund Balance	(8,515)	267	(8,563)	(8,235)	(7,900)	(7,558)	(7,211)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	30,287						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	30,287						
Planning Reserves							
Reserve A	0	0	7	24	852	2,391	4,550
Total Reserves	0	0	7	24	852	2,391	4,550
Ending Unreserved Budgetary Fund Balance	(8,515)	267	(8,570)	(8,259)	(8,752)	(9,949)	(11,761)

McCaw Hall Reserve Fund (11430)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	4,107		3,606				
Budgetary Fund Balance Adjustment	233		36				
Beginning Budgetary Fund Balance	4,340	0	3,642	3,642	3,720	3,800	3,881
Sources of Funds							
Earned Income	5,308	5,484	5,484	5,876	6,011	6,119	6,223
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	5,308	5,484	5,484	5,876	6,011	6,119	6,223
Expenditures							
BO-SC-65000 McCaw Hall	6,009	5,484	5,484	5,798	5,931	6,038	6,141
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	6,009	5,484	5,484	5,798	5,931	6,038	6,141
Ending Balance Sheet Adjustment	3						
Ending Budgetary Fund Balance	3,642	0	3,642	3,720	3,800	3,881	3,963
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						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	3,642	0	3,642	3,720	3,800	3,881	3,963

Municipal Art Fund (Fund 12010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	12,756		12,497				
Budgetary Fund Balance Adjustment	351		210				
Beginning Budgetary Fund Balance	13,107	8,218	12,707	7,475	5,783	4,197	3,873
Sources of Funds							
1% for Art	2,550	2,417	2,417	3,578	3,650	3,723	3,797
Collection Management Fees	338	479	579	494	504	514	524
Conservation	0	0	0	0	0	0	0
Interest Earnings	412	112	112	112	114	117	119
Misc Income	48	20	20	20	21	21	22
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,394	3,029	3,129	4,205	4,289	4,375	4,462
Expenditures							
Public Art - Utilities (MO-AR-2VMA010)	1,015	1,476	1,476	1,526	1,526	1,534	1,542
Public Art - Non-Utilities (MO-AR-2VMA011)	1,343	2,747	2,747	2,849	2,865	1,674	1,682
Collection Management (MO-AR-2VMA012)	308	299	299	314	314	315	317
Leadership and Administration (BO-AR-VA150)	1,127	1,157	1,176	1,182	1,142	1,148	1,154
Conservation (MO-AR-2VMA02)	2	24	24	27	27	28	28
Budget Adjustments							
Current Year Encumbrance CFD's			2,536				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			103				
Total Budgetary Expenditures	3,794	5,703	8,360	5,897	5,875	4,699	4,722
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	12,707	5,544	7,475	5,783	4,197	3,873	3,613
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,536						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserve							
				0	87	243	464
Total Reserves	2,536	0	0	0	87	243	464
Ending Unreserved Budgetary Fund Balance	10,171	5,544	7,475	5,783	4,110	3,630	3,149

Wheelchair Accessible Fund (12100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,399		9,115				
Budgetary Fund Balance Adjustment	186		146				
Beginning Budgetary Fund Balance	8,586	6,964	9,261	8,397	8,171	7,908	7,607
Sources of Funds							
Fees	1,261	996	996	996	996	996	996
Investment	325						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	1,587	996	996	996	996	996	996
Expenditures							
Wheelchair Accessible Services Program	1,057	1,197	1,841	1,222	1,259	1,297	1,336
Budget Adjustments							
2024 Encumbrance CFD's (into 2025)			18				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			1				
Total Budgetary Expenditures	1,057	1,197	1,860	1,222	1,259	1,297	1,336
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	9,115	6,964	8,397	8,171	7,908	7,607	7,267
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
2024 Encumbrance CFD's (into 2025)	18						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	18	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	9,097	6,964	8,397	8,171	7,908	7,607	7,267

Short Term Rental Tax (12200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	11,525		15,468				
Budgetary Fund Balance Adjustment	235		222				
Beginning Budgetary Fund Balance	11,761	2,489	15,690	2,029	2,131	1,703	1,473
Sources of Funds							
Short-Term Rental Tax	12,661	12,448	11,879	12,917	12,636	12,954	13,317
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	12,661	12,448	11,879	12,917	12,636	12,954	13,317
Expenditures							
Equitable Development Initiative (OPCD)	3,625	7,452	7,452	6,766	6,922	6,957	6,991
Permanent Supportive Housing (HSD)	3,097	3,864	3,864	4,042	4,134	4,209	4,280
Debt Service	2,010	2,010	2,010	2,008	2,008	2,018	2,028
Budget Adjustments							
Current Year Encumbrance CFD's			3,944				
Current Year Grant/Svc Contract/Capital CFD's			8,269				
Supplemental Changes			0				
Total Budgetary Expenditures	8,732	13,326	25,539	12,816	13,065	13,184	13,300
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	15,690	1,611	2,029	2,131	1,703	1,473	1,490
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	3,944						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	8,269						
Planning Reserves							
Revenue Stabilization Reserve*	0	1,200	1,200	1,200	1,200	1,200	1,200
Planning Reserve	0	0	0	0	45	125	238
Total Reserves	12,213	1,200	1,200	1,200	1,245	1,325	1,438
Ending Unreserved Budgetary Fund Balance	3,477	411	829	931	458	148	52

Election Voucher Fund (12300)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	7,218	7,379	8,361				
Budgetary Fund Balance Adjustment	164						
Beginning Budgetary Fund Balance	7,382	7,379	8,361	1,051	2,401	166	3,714
Sources of Funds							
Property Taxes	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Expenditures							
Staffing, Administration and Research	910	1,271	1,317	972	1,290	893	1,383
Voucher Printing, Mailing, and Processing	510	592	592	270	633	0	716
Candidate Voucher Expenditures	748	8,400	8,400	900	4,754	0	5,332
Other	0	0	0	950	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	2,169	10,263	10,310	3,092	6,677	893	7,431
Ending Balance Sheet Adjustment	(27)						
Ending Budgetary Fund Balance	8,408	116	1,051	2,401	166	3,714	725
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	47						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves	0	0	0	0	28	78	149
Total Reserves	47	0	0	0	28	78	149
Ending Unreserved Budgetary Fund Balance	8,361	116	1,051	2,401	0	3,636	576

Arts and Culture Fund (12400)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,480		18,770	8,271	5,665	5,764	5,918
Budgetary Fund Balance Adjustment	481		280				
Beginning Budgetary Fund Balance	18,960	15,009	19,049	8,271	5,665	5,764	5,918
Sources of Funds							
Admissions Tax	14,271	14,195	13,966	14,878	15,518	15,879	16,232
Arena Revenue over Threshold	10,377	12,270	9,908	10,514	10,602	10,880	11,131
Arts in Parks	215	307	0	0	0	0	0
NHL Annual Investment	191	191	197	203	209	215	222
Arts Facility Rentals (LHPAI, KSS)	54	72	63	72	73	74	74
Grant Revenue	22	0	0	0	0	0	0
Interest	667	530	586	550	567	583	595
Budget Adjustments							
Associated Revenues from Current Year CFD's			20				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	23,296	27,565	24,739	26,217	26,970	27,632	28,254
Expenditures							
BO-AR-2VMA0 - Public Art	356	610	455	443	452	461	471
BO-AR-VA150 - Leadership and Administration	3,246	4,061	4,061	4,289	4,213	4,297	4,026
BO-AR-VA160 - Arts and Cultural Programs	10,150	13,812	13,812	11,259	8,805	8,982	9,161
BO-AR-VA170 - Cultural Space	1,579	858	858	0	0	0	0
BO-AR-VA170 - Creative Placemaking				1,674	1,708	1,742	1,777
BO-FG-2QD00 - Payment for Revenue over Threshold	10,377	12,222	12,222	11,157	11,692	11,996	12,266
Budget Adjustments							
Current Year Encumbrance CFD's			3,544				
Current Year Grant/Svc Contract/Capital CFD's			20				
Supplemental Changes			546				
Total Budgetary Expenditures	25,707	31,563	35,518	28,823	26,870	27,478	27,701
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	16,549	11,011	8,271	5,665	5,764	5,918	6,471
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	20						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	3,544						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	20						
Planning Reserves							
Operating Reserve	3,066	3,868	3,837	3,430	3,036	3,096	3,087
Planning Reserve	0	0	0	0	150	449	907
Arena Reserve	0	6,111	2,200	2,231	2,338	2,399	2,453
Total Reserves	6,610	9,979	6,037	5,661	5,524	5,945	6,447
Ending Unreserved Budgetary Fund Balance	9,939	1,031	2,234	3	240	0	24

Transportation Fund (13000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	21,585	30,084	29,476	22,364			
Budgetary Fund Balance Adjustment	6,395	8,153	607				
Beginning Budgetary Fund Balance	**27,979**	**38,237**	**30,083**	**22,364**	**1,961**	**(20,419)**	**(26,066)**
Sources of Funds [3]							
Charges for Services	121,492	120,868	139,892	83,677	63,531	72,522	73,827
Licensing & Permits	12,304	13,608	13,106	15,094	15,530	15,831	16,115
Taxes	50,295	54,379	50,521	50,868	50,930	54,085	55,055
Fines & Forfeits	2,632	2,890	1,815	2,150	2,680	2,732	2,781
Concessions & Space Rent	213	245	245	254	254	259	264
Grants, Shared Revenues, & Contributions	88,993	64,125	118,961	90,375	27,573	28,108	28,612
Miscellaneous Revenues & Interest	1,628	793	941	2,437	1,828	1,863	1,897
Cash Transfers In	26	-		35	35	36	36
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	**277,585**	**256,908**	**325,481**	**244,890**	**162,361**	**175,436**	**178,587**
Expenditures							
Operations & Maintenance	**124,471**	**158,933**	**113,260**	**133,509**	**120,896**	**125,128**	**129,507**
BO-FG-2QD00 - Reserves	515	597	425	607	455	471	487
BO-TR-16000 - Waterfront & Civic Projects	21,001	36,081	7,688	9,627	8,236	8,524	8,822
BO-TR-17001 - Bridges & Structures	5,519	5,980	5,974	11,591	6,399	6,623	6,855
BO-TR-17003 - Mobility Operations	23,999	25,872	23,022	26,743	24,662	25,525	26,419
BO-TR-17004 - ROW Management	43,438	53,917	45,705	48,911	48,961	50,674	52,448
BO-TR-17005 - Maintenance Operations	29,486	36,485	30,044	35,673	32,183	33,310	34,476
BO-TR-18001 - Leadership & Administration	514	-	402	-	-	-	-
BO-TR-18002 - General Expense				357			
Capital [1]	**126,012**	**90,769**	**185,854**	**109,717**	**41,579**	**35,213**	**31,850**
BC-TR-16000 - Central Waterfront	2,500	500	6,178	600	750	750	750
BC-TR-19001 - Major Maintenance/Replacement	20,575	20,013	40,249	21,447	10,899	16,465	16,579
BC-TR-19002 - Major Projects	3,221	1,641	3,889	125	125	125	125
BC-TR-19003 - Mobility Capital	99,716	68,615	135,539	87,545	29,805	17,873	14,396
Debt Service							
BO-TR-18002 - General Expense	**24,974**	**33,054**	**34,085**	**22,067**	**22,265**	**20,744**	**19,917**
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	**275,458**	**282,756**	**333,200**	**265,293**	**184,740**	**181,084**	**181,274**
Ending Balance Sheet Adjustment	(23)						
Ending Budgetary Fund Balance	**30,084**	**12,390**	**22,364**	**1,961**	**(20,419)**	**(26,066)**	**(28,754)**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues [2]	-	*197,261*		159,337	124,675		
Financial Reserves - Expense							
Current Year Encumbrance CFD's	-	*197,261*					
Current Year Grant/Svc Contract/Capital Expenditure CFD's [2]	-			159,337	153,337	6,000	
Planning Reserves							
FD 50410 - Info Technology Fund Loan Payable [4]			1,264				
Street Use Operating Reserve (10% of Operating Revenue)		5,412	4,796				
CPT: Revenue Stabilization Reserve		4,000	5,111				
Total Reserves	-	9,412	11,170	-	28,662	6,000	-
Ending Unreserved Budgetary Fund Balance	**30,084**	**2,978**	**11,194**	**1,961**	**(49,080)**	**(32,066)**	**(28,754)**

[1] Legislated changes in 2025 (including carryforward) are reflected in corresponding BSL line.
[2] CIP carryover budget included in project lines for 13000. From FY26 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year for 2026. It represents all grant and service contract carryforward in 2027.
[3] Revenues updated through August 25 Forecast Period.
[4] ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (50410) to the Transportation Fund (13000). The Department plans a final payment of $8.4M at the end of the year to close out the loan.

Payroll Expense Tax (14500)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	275,086	142,282	398,256				
Budgetary Fund Balance Adjustment	3,707	0	5,004				
Beginning Budgetary Fund Balance	278,792	142,282	403,259	31,560	9,819	20,198	31,437
Sources of Funds							
Payroll Expense Tax	360,034	440,480	382,857	388,007	403,070	418,613	435,045
Interest Earnings	11,221		8,416	7,415	7,415	7,415	7,415
Miscellaneous	555						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	371,810	440,480	391,273	395,422	410,484	426,027	442,459
Expenditures							
City Budget Office	189	0	0	0	0	0	0
Department of Education and Early Learning	1,169	13,900	13,900	0	0	0	0
Department of Finance and Administrative Services	690	2,803	2,803	1,646	3,464	3,478	3,490
Department of Neighborhoods	194	0		0	0	0	
Finance General	93,134	318,991	318,991	204,866	188,337	202,906	203,810
Human Services Department	1,895	11,668	11,668	4,416	4,552	4,671	4,778
Office of Arts and Culture	190	350	350	0	0	0	0
Office of Economic Development	18,745	20,835	20,835	23,935	20,465	20,949	21,395
Office of Housing	103,982	132,844	132,844	137,459	141,602	140,189	153,449
Office of Immigrant and Refugee Affairs	191	142	142	149	149	149	148
Office of Labor Standards	51	0	0	0	13	25	35
Office of Planning and Community Development	9,644	22,389	22,389	23,182	23,683	24,290	24,843
Office of Sustainability and Environment	13,806	12,443	12,443	12,517	12,784	13,018	13,234
Seattle Center	150	1,036	1,036	504	512	519	525
Seattle Department of Construction and Inspections	455	1,586	1,586	1,586	1,635	1,678	1,716
Seattle Department of Transportation	603	250	250	3,326	1,558	1,558	1,558
Seattle Information Technology Department	480	1,114	1,114	1,159	1,161	1,163	1,164
Seattle Parks and Recreation	622	1,327	1,327	186	192	197	201
Seattle Public Library	1,154	0	0		0	0	0
Seattle Fire Department	0	0	0	1,475	0	0	0
Seattle Police Department	0	0	0	757	0	0	0
Budget Adjustments							
Current Year Encumbrance Carry Forward			154,548				
Other Administrative Carry Forward (non-enc)			165				
Capital Carry Forward			2,461				
Legislated Carry Forward			103,828				
Mid-Year Supplemental Legislation			1,527				
Year-End Supplemental Legislation			(436)				
Stand Alone Legislation			(34,000)				
Other Standalone Legislation			0				
Underspend Assumption[1]			(6,800)				
Total Budgetary Expenditures	247,343	541,678	762,972	417,163	400,106	414,788	430,347
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	403,259	41,084	31,560	9,819	20,198	31,437	43,549
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	154,548						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	106,454						
Planning Reserves							
Revenue Stabilization Reserve	40,000	38,658	29,097	9,700	20,153	31,396	43,504
Planning Reserve	1,546	2,425	2,425				
Total Reserves	302,548	41,083	31,522	9,700	20,153	31,396	43,504
Ending Unreserved Budgetary Fund Balance	100,711		38	119	44	41	45

[1] In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary Payroll Expense Tax spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately $6.8 million savings in 2025.

Opioid Settlement Fund 14510

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,594	7,543	7,543				
Budgetary Fund Balance Adjustment	36	135	135				
Beginning Budgetary Fund Balance	1,630	7,678	7,678	4,850	4,732	4,718	4,694
Sources of Funds							
360020 - Inv Earn-Residual Cash	229			0	0	0	0
360420 - Other Judgments & Settlements	7,488	1,777	1,777	1,792	1,896	1,896	2,156
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	7,717	1,777	1,777	1,792	1,896	1,896	2,156
Expenditures							
BO-HS-H7000 - Promoting Public Health	1,669	1,895	1,895	1,910	1,910	1,920	1,929
Budget Adjustments							
Current Year Encumbrance CFD's			2,709				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	1,669	1,895	4,604	1,910	1,910	1,920	1,929
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	7,678	7,559	4,850	4,732	4,718	4,694	4,920
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	2,709						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,709						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Operating Reserve to Account for Declining Ongoing Revenues	0	0	0	4,732	4,641	4,522	4,647
Labor Planning Reserve					19	53	99
2027 Contract Inflation (3% CPI-W)	0	0	0	0	57	57	57
2028 Contract Inflation (3.1% CPI-W)						61	61
2029 Contract Inflation (2.7% CPI-W)	0	0	0	0	0	0	55
Total Reserves	0	0	0	4,732	4,718	4,694	4,920
Ending Unreserved Budgetary Fund Balance	7,678	7,559	4,850	0	0	0	0

Human Services Fund (16200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	15,264		20,754				
Budgetary Fund Balance Adjustment	613		250				
Beginning Budgetary Fund Balance	15,877	6,296	21,004	10,200	9,923	9,647	9,370
Sources of Funds							
Federal Grants	51,793	66,728	66,728	65,134	65,134	65,134	65,134
State Grants	40,240	22,438	22,438	24,933	24,933	24,933	24,933
Interlocal Grants	2,629	1,160	1,160	1,160	1,160	1,160	1,160
Misc Fines & Penalties	15	0	0	0	0	0	0
Inv Earn-Residual Cash	347	1,900	1,900	0	0	0	0
Interfund Revenue	7,183	3,092	3,092	3,097	3,097	3,097	3,097
Administrative Fees & Charges		3,346	3,346	5,247	5,247	5,247	5,247
General Government-Other Rev	2,540	47	47	47	47	47	47
Budget Adjustments							
Associated Revenues from Current Year CFD's			80,139				
Revenues from Current Year legislated ordinances			21,581				
Total Budgetary Revenues	104,748	98,711	200,431	99,617	99,617	99,617	99,617
Expenditures							
BO-HS-H1000 - Supporting Affordability & Liv	14,446	14,051	14,051	13,924	13,924	13,924	13,924
BO-HS-H2000 - Preparing Youth for Success	100			0	0	0	0
BO-HS-H3000 - Addressing Homelessness	13,211	12,887	12,887	12,310	12,310	12,310	12,310
BO-HS-H4000 - Supporting Safe Comm	1,702	30	30	30	30	30	30
BO-HS-H5000 - Leadership and Administration	5,306	5,263	5,263	5,313	5,313	5,313	5,313
BO-HS-H6000 - Promoting Healthy Aging	64,857	67,143	67,143	67,817	67,817	67,817	67,817
BO-HS-H7000 - Promoting Public Health				500	500	500	500
Budget Adjustments							
Current Year Encumbrance CFD's			1,153				
Current Year Grant/Svc Contract/Capital CFD's			78,986				
Supplemental Changes			31,721				
Total Budgetary Expenditures	99,622	99,373	211,235	99,894	99,894	99,894	99,894
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	21,003	5,633	10,200	9,923	9,647	9,370	9,094
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	79,950						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,153						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	78,986						
Planning Reserves							
Mandatory Reserve for Child Care Bonus Funds	0	2,441	821	821	821	821	821
Other Planning Reserve		496			1,763	5,011	9,560
Sex Industry Victims Fund			182	182	182	182	182
Healthy Aging Grant Reserve*	0	3,224	7,423	8,920	6,880	3,356	
Total Reserves	189	6,160	8,426	9,923	9,647	9,370	10,563
*Ending Unreserved Budgetary Fund Balance***	20,814	(527)	1,774	0	0	0	(1,470)

*HSD is in the process of reconciling prior year finanicial data that has impacted the available fund balance; HSD believes this number to be understated.

**The negative ending unresereved balance in 2025 is due to an error in the 2025 Adopted Budget. Council added $527,000 of expenditures to the Human Services Fund (16200) without adding a corresponding revenue source. This error was fixed in a supplemental budget action in 2025.

Low-Income Housing Fund (16400)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	175,832	103,132	270,547				
Budgetary Fund Balance Adjustment	3,907		6,249				
Beginning Budgetary Fund Balance	179,739	103,132	276,796	71,102	61,512	47,599	34,100
Sources of Funds							
Property Tax Levy	124,785	130,037	130,037	130,037	130,037	130,037	130,037
Local Option Sales Tax Revenue	4,230	3,500	3,500	3,500	3,500	3,500	3,500
MHA and Mitigation Payments	23,473	19,650	19,650	19,650	19,650	19,650	19,650
Transfer in of MHA Administrative Balances		7,000	7,000	5,000			
Interest Earnings on Cash Balances	7,931	3,900	8,000	7,440	8,854	10,005	11,305
Program Income (includes loan repayments)	24,441	4,000	4,000	4,000	4,000	4,000	4,000
State/Federal/Local Weatherization Grants	3,145	12,659	12,659	8,871	9,049	9,230	9,414
Seattle City Light Weatherization Funding	2,448	2,683	2,683	2,763	2,818	2,875	2,932
HOME	975	2,969	2,969	2,969	2,969	2,969	2,969
One-Time HUD Grants	11,063						
Budget Adjustments							
Associated Revenues from Current Year CFD's			34,049				
Revenues from Current Year legislated ordinances			2,077				
Total Budgetary Revenues	202,492	186,398	226,624	184,230	180,876	182,265	183,807
Expenditures							
BO-HU-2000 - Homeownership & Sustainability	16,833	19,998	19,998	16,290	16,372	16,454	16,536
BO-HU-3000 - Multifamily Housing	90,533	178,419	178,419	177,530	178,418	179,310	180,206
Budget Adjustments							
Current Year Encumbrance CFD's			147,971				
Current Year Grant/Svc Contract/Capital CFD's			34,049				
Supplemental Changes			51,880				
Total Budgetary Expenditures	107,366	198,417	432,318	193,820	194,789	195,763	196,742
Ending Balance Sheet Adjustment	1,931						
Ending Budgetary Fund Balance	276,796	91,112	71,102	61,512	47,599	34,100	21,165
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	34,049						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	147,971						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	34,049						
Planning Reserves							
2023 Levy revenues for new O&M Trust Fund		25,229	25,229	37,843	30,000	25,000	20,000
CDBG Restricted Revolving Loan Funds[1]		2,685	2,685	169	169	169	169
Multifamily and Homeownership Capital Funds[2]		63,198	43,188	23,500	17,430	8,931	996
Total Reserves	147,971	91,112	71,102	61,512	47,599	34,100	21,165
Ending Unreserved Budgetary Fund Balance	128,825	0	0	0	0	0	0

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 2025 Adopted Budget eliminated 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	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,865	19,924	22,021				
Budgetary Fund Balance Adjustment	934		412				
Beginning Budgetary Fund Balance	19,800	19,924	22,432	21,172	23,286	25,675	28,158
Sources of Funds							
Property Tax Levy Admin	8,420	8,571	8,571	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	2,633	2,600	2,600	2,600	2,600	2,600	2,600
HOME Admin	295	330	330	330	330	330	330
CDBG Admin	284	161	161	161	161	161	161
State/Federal Weatherization Grants Admin	1,085	1,994	1,994	1,945	1,984	2,024	2,064
Seattle City Light Weatherization Admin	939	815	925	815	944	962	982
Multifamily Tax Exemption Fees	233	250	250	250	300	300	300
Interest Earnings and Miscellaneous	703		703	653	778	879	993
Budget Adjustments							
Associated Revenues from Current Year CFD's			850				
Revenues from Current Year legislated ordinances			2,377				
Total Budgetary Revenues	14,592	14,722	18,762	15,327	15,668	15,828	16,002
Expenditures							
BO-HU-1000 - Leadership and Administration	6,902	7,434	7,434	7,231	7,267	7,303	7,340
BO-HU-2000 - Homeownership & Sustainability	2,627	2,984	2,984	3,114	3,130	3,146	3,161
BO-HU-3000 - Multifamily Housing	2,357	2,646	2,646	2,868	2,882	2,896	2,911
Budget Adjustments							
Current Year Encumbrance CFD's			904				
Current Year Grant/Svc Contract/Capital CFD's			850				
Supplemental Changes			5,205				
Total Budgetary Expenditures	11,886	13,064	20,023	13,213	13,279	13,345	13,412
Ending Balance Sheet Adjustment	(73)						
Ending Budgetary Fund Balance	22,432	21,582	21,172	23,286	25,675	28,158	30,749
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	850						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	904						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	850						
Planning Reserves							
2023 Levy Admin Reserve		3,186	3,186	4,444	5,467	5,631	5,800
2023 Levy for Holding/Pre-Development Costs		1,480	1,480	1,429	1,429	1,429	1,429
MHA Administrative Balance Transfer to Capital		7,000	7,000	5,000			
MHA Administrative Fund Balance		3,000	3,000	2,000	2,000	2,000	2,000
MFTE Administrative Fund Balance		500	500	500	450	400	350
Transfer Administrative Balances to Capital[1]							21,170
Reserve for Data Management and Database Systems		1,000	1,000	2,000			
Total Reserves	904	16,166	16,166	15,373	9,346	9,460	30,749
Ending Unreserved Budgetary Fund Balance	21,528	5,416	5,005	7,913	16,330	18,699	0

1. This reserve reflects an assumption that unspent administrative balances in fund 16600 will eventually be transferred to support capital programs if not otherwise needed. Actual administrative balances are expected to be lower than projected on this financial plan due to annual wage adjustments and potential unforeseen costs.

Families and Education Levy (17857)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	13,801		13,925				
Budgetary Fund Balance Adjustment	314		233				
Beginning Budgetary Fund Balance	14,115	13,649	14,158	12,328	12,378	12,378	12,378
Sources of Funds							
Property Tax	0	0	0	0	0	0	0
Investment Earnings	513	490	570	50	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0		0				
Revenues from Current Year legislated ordinances	0		0				
Total Budgetary Revenues	513	490	570	50	0	0	0
Expenditures							
Early Learning	0	643	643	0	0	0	0
K-12[1]	449	0	1,167	0	0	0	0
Administration[2]	0	0	125	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			464				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	449	643	2,399	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	14,179	13,496	12,328	12,378	12,378	12,378	12,378
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	464						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
FEPP 2025 Planning Expenses		125	0	0	0	0	0
Opportunity Promise			109	109	0	0	0
K-12 BIPOC Commitment (Project MISTER)[3]		1,167	170	170	0	0	0
K-12 Summer Learning[4]			100	100	0	0	0
FEPP Levy Commitment[5]		12,000	11,949	12,000	12,378	12,378	12,378
Total Reserves	464	13,292	12,328	12,378	12,378	12,378	12,378
Ending Unreserved Budgetary Fund Balance	13,715	204	0	()			

Notes:

1. 2024 K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning and Restorative Justice
2. 2024 Administration Revised Expenditures include FEPP 2025 Levy planning expenses
3. K-12 BIPOC Commitments Reserve includes remaining funding from $4M BIPOC commitment and Black Girls CSR.
4. K-12 Summer Learning Supports for Summer 2026 (This line added for 2026 Fin Plan)
5. FEPP Levy Commitment reflects the adopted levy plan contribution of $12.4M fund balance from the FEL levy undesignated fund balance.

Seattle Preschool Program (17861)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,027		503				
Budgetary Fund Balance Adjustment	48		8				
Beginning Budgetary Fund Balance	2,075	815	511				
Sources of Funds							
Delinquent Property Tax	0	0	0	0	0	0	0
Investment Earnings	59	17	22	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	59	17	22	0	0	0	0
Expenditures							
SPP Summer Extension	1,614		87	0	0	0	0
Parks and Recreation Preschool Facilities			446	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	1,614	0	533	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	520	832					
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							
Parks Department Preschool Facility Renovations	0	619		0	0	0	0
SPP Summer Extension	0	213		0	0	0	0
Total Reserves	0	832	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	520						

Families, Education, Preschool, and Promise Levy (17871)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	114,676		110,160				
Budgetary Fund Balance Adjustment	3,393		1,832				
Beginning Budgetary Fund Balance	118,069	69,877	111,992	58,273	11,897	0	0
Sources of Funds							
Property Tax[1]	88,257	90,728	90,728	1,362	0	0	0
Investment Earnings	4,315	3,089	3,089	579	0	0	0
Parent Tuition - Seattle Preschool Program	5,222	5,000	5,000	2,500	0	0	0
Families and Education Levy (2011) Fund Balance[2]	0	0	0	12,000	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	97,794	98,817	98,817	16,440	0	0	0
Expenditures							
Early Learning	48,052	58,585	56,742	30,780	0	0	0
K-12 Programs	37,314	39,576	39,468	21,387		0	0
Post-Secondary Programs	9,829	6,485	6,485	5,534	0	0	0
Leadership and Administration	7,947	8,152	7,974	5,114	0	0	0
Transfer to 2025 FEPP Levy Fund (17876)[3]					11,897		
Budget Adjustments							
Current Year Encumbrance CFD's			41,177				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			690				
Total Budgetary Expenditures	103,143	112,799	152,537	62,816	11,897	0	0
Ending Balance Sheet Adjustment	729						
Ending Budgetary Fund Balance	113,449	55,896	58,273	11,897	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	41,867						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance for future spending[4]		50,347	52,183	0	0	0	0
Planning Reserves		0	0	0	0	0	0
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years[5]		1,200	1,200	0	0	0	0
Reserves from 2023 budget for programming in 2024-25 & 2025-26 school years[6]		350	350	0	0	0	0
Seattle Promise Reserve[7]		2,000	2,000	0	0	0	0
Levy Renewal Contingency Reserve[8]		2,000	2,000	11,357	0	0	0
Upward Bound Contingency[9]			540	540			
Total Reserves	41,867	55,897	58,273	11,897	0	0	0
Ending Unreserved Budgetary Fund Balance	71,582	0	0	0	0	0	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. Full transfer of Levy fund (17871) balance estimated at $16M, assuming 3% underspend in 2025 and 2026.
4. 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 Oversight Committee.
5. These resources were set aside from 2022 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
6. These are resources from 2023 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
7. Seattle Promise Reserve funds increasing enrollment and support services based on projected increases in demand.
8. Levy Renewal Contingency is available to reduce the future levy size and/or transition services no longer supported by the levy.
9. Upward Bound Contingency is available to sustain programming in the event of Federal TRIO Grant elimination

Families Education Preschool and Promise 2025 (17876)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	0	0	0	0	91,537	122,003	129,818
Sources of Funds							
Property Tax	0	0	0	207,000	208,500	208,700	208,500
Preschool Tuition Collection	0	0	0	2,800	5,800	6,000	6,200
Fund Balance Transfer (FEPP18)[1]	0	0	0	0	11,897	0	0
Investment Earnings	0	0	0	2,300	4,900	4,400	4,400
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	0	0	0	212,100	231,097	219,100	219,100
Expenditures							
Early Learning	0	0	0	56,781	98,452	103,707	109,172
K-12 - Youth Supports	0	0	0	16,563	33,077	34,133	35,214
K-12 - Health & Safety	0	0	0	20,985	29,749	32,430	33,448
Postsecondary	0	0	0	6,395	12,746	13,360	13,823
Leadership and Administration	0	0	0	6,306	11,880	12,477	13,096
HSD	0	0	0	11,122	12,265	12,662	13,005
SPR	0	0	0	2,411	2,462	2,515	2,569
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	120,563	200,632	211,285	220,326
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	0	0	0	91,537	122,003	129,818	128,592
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							
Reserves for levy out years (2030-2032)	0	0	0	91,537	122,003	129,818	128,592
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Reserves	0	0	0	91,537	122,003	129,818	128,592
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	()

Notes:

1. Full transfer of Levy fund (17871) balance estimated at $16M. Financial Plans will be updated once final transfer amounts are realized

2012 Library Levy Fund (18100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	999		973				
Budgetary Fund Balance Adjustment	24		16				
Beginning Budgetary Fund Balance	1,024	0	990	72	72	72	72
Sources of Funds							
Property Tax Revenue [1]	0	1	0	0	0	0	0
Interest Earnings	36	7	15	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	36	8	15	0	0	0	0
Expenditures							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	99	700	700	0	0	0	0
Technology and Online Services	0	0	0	0	0	0	0
Facilities - Regular Maintenance	9	0	0	0	0	0	0
Facilities - Major Maintenance	22	0	0	0	0	0	0
BSL Name F	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			63				
Supplemental Changes			170				
Total Budgetary Expenditures	130	700	933	0	0	0	0
Ending Balance Sheet Adjustment	59						
Ending Budgetary Fund Balance	989	(692)	72	72	72	72	72
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	233						
Total Reserves	233	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	756	(692)	72	72	72	72	72

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are deliquent payments of prior year taxes.

2019 Library Levy Fund (18200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	27,106		27,280				
Budgetary Fund Balance Adjustment	710		473				
Beginning Budgetary Fund Balance	27,816	0	27,752	5,919	42	412	562
Sources of Funds							
Property Tax Revenue [1]	30,969	31,920	31,920	31,750	320	100	0
Interest Earnings	1,005	500	750	100	50	50	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	31,974	32,420	32,670	31,850	370	150	0
Expenditures							
Open Hours and Related Services	13,949	16,012	16,012	17,379	0	0	0
Collections	6,164	6,344	6,344	6,598	0	0	0
Technology and Online Services - Operating	2,970	3,322	3,322	3,455	0	0	0
Technology and Online Services - Capital	771	0	0	474	0	0	0
Facilities - Regular Maintenance	1,674	1,993	1,993	2,073	0	0	0
Facilities - Major Maintenance	5,252	7,989	7,989	6,508	0	0	0
Children	420	328	328	341	0	0	0
Administration	464	895	895	899	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			144				
Current Year Grant/Svc Contract/Capital CFD's			16,627				
Supplemental Changes			850				
Total Budgetary Expenditures	31,664	36,883	54,504	37,727	0	0	0
Ending Balance Sheet Adjustment	(374)						
Ending Budgetary Fund Balance	27,752	(4,463)	5,919	42	412	562	562
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	17,477						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	144						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	17,477						
Planning Reserves							
Planned Future Levy Spending	10,003	(4,463)	(4,463)	0	0	0	0
Total Reserves	10,146	(4,463)	(4,463)	0	0	0	0
Ending Unreserved Budgetary Fund Balance	17,606	0	10,382	42	412	562	562

1. Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.

Note: SPL has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects

ATSC Fund (Fund 18500)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised [1]	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,326	8,234	12,873				
Budgetary Fund Balance Adjustment	341		225				
Beginning Budgetary Fund Balance	**14,667**	**8,234**	**13,097**	**7,411**	**9,120**	**9,981**	**9,949**
Sources of Funds [3]							
Fines & Forefeits							
Automated Safety Camera Infractions	7,583	12,920	8,155	17,025	18,326	17,767	17,582
Red Light Infractions	918			653	625	622	622
Miscellaneous Revenues & Interest	528	155	55	368	525	507	567
Cash Transfers In	790						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	**9,820**	**13,075**	**8,210**	**18,045**	**19,475**	**18,897**	**18,771**
Expenditures							
Operations & Maintenance	**2,533**	**4,623**	**2,867**	**6,958**	**6,142**	**6,357**	**6,579**
BO-MC-2000 - Court Operations	-	336	251	364	375	388	401
BO-MC-3000 - Court Administration				30	31	32	33
BO-SP-P9000 - School Zone Camera Program - Seattle Police Department	1,922	3,658	2,015	4,560	4,556	4,716	4,881
BO-TR-17003 - Mobility Operations	610	630	601	2,004	1,180	1,221	1,264
Capital	**8,856**	**9,714**	**11,029**	**9,378**	**12,472**	**12,572**	**10,677**
BC-TR-19001 - Major Maintenance/Replacement	8		12	-	-	-	-
BC-TR-19003 - Mobility Capital	8,848	9,714	11,017	9,378	12,472	12,572	10,677
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	**11,389**	**14,337**	**13,896**	**16,336**	**18,614**	**18,928**	**17,257**
Ending Balance Sheet Adjustment	-						
Ending Budgetary Fund Balance	**13,097**	**6,972**	**7,411**	**9,120**	**9,981**	**9,949**	**11,464**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues [2]				7,568	3,784	3,784	
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's [2]				7,568	3,784	3,784	
Planning Reserves							
Planning Reserves		89					
New Camera Installation [4]		1,150					
SMC Administration							
Capital Reserve		3,000	1,500	3,500	4,500	4,500	6,500
Revenue Stabilization Reserve (25% of Revenue)	1,896	3,269	2,039	4,256	4,581	4,442	4,395
Total Reserves	1,896	7,508	3,539	7,756	9,081	8,942	10,895
Ending Unreserved Budgetary Fund Balance	**11,202**	**(536)**	**3,872**	**1,364**	**900**	**1,007**	**568**

[1] Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

[2] CIP carryover budget included in project lines for 18500. From FY26 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] Revenues updated through August 25 Forecast Period with adjustment to account for later legislation increasing transfer of Red Light revenue from 20% to 30%.

[4] New Camera Installation Reserves included in Capital Reserve starting 2026.

Seattle Metropolitan Park District (19710)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	75,731		95,262				
Budgetary Fund Balance Adjustment	1,824		1,648				
Beginning Budgetary Fund Balance	77,554	4,769	96,909	6,097	947	3,472	951
Sources of Funds							
Park District Property Tax	124,268	127,359	127,359	131,205	137,734	143,330	148,626
Interest Earnings	0	141	141	100	46	44	44
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	124,268	127,499	127,499	131,305	137,780	143,374	148,670
Expenditures							
Building For The Future - CIP	7,410	6,137	6,137	5,230	6,025	6,226	6,517
Debt and Special Financing[1]	0	0	0	0	10,956	15,999	15,999
Fix It First - CIP	27,582	38,351	38,351	33,766	27,788	28,940	29,990
Maintaining Parks and Facilities - CIP	506	1,830	1,830	1,846	632	658	468
Parks and Facilities Maintenance and Repairs	26,719	38,934	38,934	46,825	38,337	40,495	42,115
Leadership and Administration	7,608	5,703	5,703	6,497	6,321	6,573	6,836
Departmentwide Programs	5,985	6,721	6,721	6,865	7,007	7,287	7,579
Recreation Facility Programs	20,293	21,977	21,977	22,356	25,998	27,038	28,119
Zoo and Aquarium Programs	4,941	5,264	5,264	5,475	6,006	6,246	6,496
Seattle Center - Waterfront	3,762	5,718	5,718	7,597	6,184	6,432	6,689
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			85,671				
Waterfront CFD			1,307				
Supplemental Changes			700				
Use of Fund Balance							
Total Budgetary Expenditures	104,806	130,634	218,312	136,455	135,255	145,895	150,809
Ending Balance Sheet Adjustment	(107)						
Ending Budgetary Fund Balance	96,909	1,635	6,097	947	3,472	951	(1,188)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's	700						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	85,671						
Waterfront CFD	2,957						
Planning Reserves							
Fund Balance Reserve for 2026	3,500		3,500				
Waterfront Fund Balance Reserve for 2026			1,650				
Capital Contingency Reserve				947	893	951	
Debt Service Reserve for 2028[2]					2,579		
Total Reserves	92,828	0	5,150	947	3,472	951	0
Ending Unreserved Budgetary Fund Balance	4,081	1,635	947		0	0	(1,188)

Notes:
1. Expenditures in the out years reflect updated debt service schedule and rates per City Budget Office and Office of Citywide Finance.
2. This reserve is to address increased debt service payments in 2028 due to updated debt service rates.

Seattle Transportation Benefit District Fund (Fund 19900)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	72,655	55,896	66,892	38,046			
Budgetary Fund Balance Adjustment	1,423		852				
Beginning Budgetary Fund Balance	**74,078**	**55,896**	**67,743**	**38,046**	**18,404**	**(5,865)**	**(4,691)**
Sources of Funds							
Seattle Transit Measure Sales Tax	53,016	53,748	53,775	56,352	14,343		
Vehicle License Fees	19,619	20,913	21,043	22,346	23,061	23,564	23,661
Miscellaneous Revenues & Interest	2,874	1,966	1,966	1,240	620	632	643
Cash Transfers In	6,578	0	1,103		0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	**82,087**	**76,627**	**77,886**	**79,939**	**38,024**	**24,196**	**24,304**
Expenditures [1]							
Operations & Maintenance	**57,174**	**64,042**	**64,210**	**75,682**	**44,934**	**9,507**	**9,840**
BO-FG-2QD00 - General Purpose	0	3,777	0	0	0	0	0
BO-TR-16000 - Waterfront and Civic Projects	0	0	2,296	0	0	0	0
BO-TR-17001 - Bridges & Structures	2,813	2,557	2,332	2,611	2,611	2,703	2,797
BO-TR-17003 - Mobility Operations	38,996	43,346	45,628	55,231	27,835	2,366	2,449
BO-TR-17005 - Maintenance Operations	5,165	4,162	3,754	4,239	4,288	4,438	4,594
BO-TR-18002 - General Expense	10,200	10,200	10,200	13,600	10,200	0	0
Capital [2]	**31,221**	**27,166**	**43,374**	**23,898**	**17,359**	**13,515**	**13,751**
BC-TR-19001 - Major Maintenance/Replacement	2,325	5,568	5,744	4,930	5,090	5,983	6,119
BC-TR-19003 - Mobility Capital	28,897	21,598	37,631	18,968	12,269	7,532	7,632
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	**88,395**	**91,208**	**107,584**	**99,580**	**62,293**	**23,022**	**23,591**
Ending Balance Sheet Adjustment	(26)						
Ending Budgetary Fund Balance	**67,743**	**41,315**	**38,046**	**18,404**	**(5,865)**	**(4,691)**	**(3,978)**
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							
Planning Reserve		2,723					
ST3 Staffing Reserve[3]					5,205	11,000	16,000
Reserve (2027 ramp down) - 2020 STBD[4]		20,000	5,500	5,500			
Total Reserves	-	22,723	5,500	5,500	5,205	11,000	16,000
Ending Unreserved Budgetary Fund Balance	**67,743**	**18,592**	**32,546**	**12,904**	**(11,069)**	**(15,691)**	**(19,978)**

[1] Expenditures are in alignment with the latest version of the STM Workplan.

[2] Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

[3] ST3 Staffing commitment is ongoing; Fund Plan reflects current law STM revenues.

[4] Reserves for ramp down service are set asides for future transit service hour purchases. $6 million was set aside for the 2014 Proposition 1 for obligations that are fulfilled. $8.5 million pertains to the 2020 Proposition 1 for obligations that are also fulfilled as of the end of 2024. The remaining $5.5 million reserve is to cover any future service obligations given the future sales tax measure doesn't pass. These added expenses are shifted into budgetary expectations in 2027.

REET I Capital Projects Fund (30010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	78,331	14,043	65,485	19,495	6,568	7,679	5,968
Budgetary Fund Balance Adjustment	73		73				
Beginning Budgetary Fund Balance	78,405	14,043	65,558	19,569	6,568	7,679	5,968
Sources of Funds							
Real Estate Excise Tax Revenues	31,541	33,226	34,109	38,621	46,561	50,531	54,276
Total Budgetary Revenues	31,541	33,226	34,109	38,621	46,561	50,531	54,276
Expenditures							
Debt Service Payments	8,653	10,949	10,949	11,265	16,021	17,268	17,328
Operating Expenditures	4,046	1,457	4,693	2,809	1,414	1,573	1,568
Capital Expenditures	31,761	28,659	28,659	37,548	28,014	33,401	34,785
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			46,262				
Supplemental Changes			(10,464)				
Total Budgetary Expenditures	44,460	41,065	80,099	51,622	45,449	52,242	53,680
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	65,485	6,204	19,569	6,568	7,679	5,968	6,564
Financial Reserves - Expense							
Cash Balance Reserve[1]	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Reserves	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Ending Unreserved Budgetary Fund Balance	60,485	1,204	14,569	1,568	2,679	968	1,564

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a $9,300,000 interfund loan to $39,800,000 using REET I and REET II funds

REET II Capital Projects Fund (30020)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	73,237	6,334	60,560	9,893	5,110	8,493	6,703
Budgetary Fund Balance Adjustment	(99)	0	0				
Beginning Budgetary Fund Balance	73,138	6,334	60,560	9,893	5,110	8,493	6,703
Sources of Funds							
Real Estate Excise Tax Revenues	31,364	33,226	34,109	38,621	46,561	50,531	54,276
Total Budgetary Revenues	31,364	33,226	34,109	38,621	46,561	50,531	54,276
Expenditures							
Debt Service Payments	11,043	8,471	8,471	6,868	6,500	6,504	6,504
Capital Expenditures	27,806	20,655	23,934	36,536	36,678	45,816	47,933
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			52,401				
Supplemental Changes			(29)				
Total Budgetary Expenditures	38,849	29,126	84,777	43,404	43,178	52,321	54,437
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	65,653	10,434	9,893	5,110	8,493	6,703	6,542
Financial Reserves - Expense							
Cash Balance Reserve[1]	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Reserves	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Ending Unreserved Budgetary Fund Balance	60,653	5,434	4,893	110	3,493	1,703	1,542

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a $9,300,000 interfund loan to $39,800,000 using REET I and REET II funds

Park Mitigation & Remediation (33130)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,403		24,036				
Budgetary Fund Balance Adjustment	32		400				
Beginning Budgetary Fund Balance	1,435	19,318	24,437	20,090	20,090	13,090	842
Sources of Funds							
Taxes and Interest	772						
Grants and Other Revenue (State Grant)	22,248	721					
Budget Adjustments							
Associated Revenues from Current Year CFD's			713				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	23,020	721	713	0	0	0	0
Expenditures							
Arboretum Trail Renovations	9						
Arboretum North Entry Mitigation	8				7,000	12,248	842
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			5,060				
Supplemental Changes							
Total Budgetary Expenditures	18		5,060	0	7,000	12,248	842
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	24,437	20,039	20,090	20,090	13,090	842	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,060						
Planning Reserves							
Total Reserves	4,347	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	20,090	20,039	20,090	20,090	13,090	842	0

2008 Parks Levy Fund (33860)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,996	0	1,887				
Budgetary Fund Balance Adjustment	91		31				
Beginning Budgetary Fund Balance	4,088	0	1,919	38	38	0	0
Sources of Funds							
Taxes and Interest	142						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	142	0	0	0	0	0	0
Expenditures							
2008 Levy-Neighborhood Pk Acq	1,299						
2008 Levy Neighborhood Pks & PG	795						
2008 Levy Opportunity Fund Dev	217				38		
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			1,680				
Supplemental Changes (Q3)			200				
Total Budgetary Expenditures	2,310	0	1,880	0	38	0	0
Ending Balance Sheet Adjustment	(2)						
Ending Budgetary Fund Balance	1,918	0	38	38	0	0	0
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	1,680						
Planning Reserves							
Total Reserves	1,680	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	238	0	38	38	0	0	0

McCaw Hall Capital Reserve (34070)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,741		2,160				
Budgetary Fund Balance Adjustment	40		33				
Beginning Budgetary Fund Balance	1,781	0	2,192	138	138	138	138
Sources of Funds							
REET 1 (Operating Transfer In)	337	337	337	337	345	351	357
McCaw Hall Tenant Contributions	200	337	337	337	345	351	357
Interest Earnings	67	17	17	17	17	18	18
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	604	691	691	691	707	720	732
Expenditures							
McCaw Hall Capital Reserve Expenses	193	691	691	691	707	720	732
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,054				
Supplemental Changes			0				
Total Budgetary Expenditures	193	691	2,745	691	707	720	732
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,192	0	138	138	138	138	138
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	2,054						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,054						
Planning Reserves							
Reserve A	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,192	0	138	138	138	138	138

King County Parks Levy (36000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance*	3,446	0	4,256				
Budgetary Fund Balance Adjustment	80	0	73				
Beginning Budgetary Fund Balance	3,526	62	4,328	1,071	532	994	1,455
Sources of Funds							
Levy Allocation	3,309	2,949	3,309	3,309	3,309	3,309	3,309
Interest Earnings	120	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,428	2,949	3,309	3,309	3,309	3,309	3,309
Expenditures							
Fix it First	847	1,000	1,000	2,000	1,000	1,000	1,000
Debt and Special Funding	1,118	0	0	0	0	0	0
Building for the Future CIP	0	0	0	0	0	0	0
Departmentwide Programs	0	30	30	30	30	30	30
Parks and Facilities Maintenance and Repairs	10	1,104	1,104	1,036	1,036	1,036	1,036
Recreation Facility Programs	651	774	774	782	782	782	782
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			3,658				
Supplemental Changes (Q3)							
Total Budgetary Expenditures	2,626	2,908	6,566	3,847	2,847	2,847	2,847
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	4,328	103	1,071	532	994	1,455	1,917
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	3,658						
Planning Reserves							
CBO Planning Reserve		26			10	30	59
Total Reserves	3,658	26	0	157	10	30	59
Ending Unreserved Budgetary Fund Balance	671	76	1,071	532	984	1,425	1,858

Seattle City Light Fund (41000)

	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Cash Balance [1]	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Carry Forward / Encumbrances/Adjustments							
Beginning Cash Balance	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Sources of Funds							
Retail Power Sales	1,122,800	1,147,380	1,210,120	1,347,800	1,428,200	1,526,460	1,613,740
Revenue from RSA Surcharge	43,360	33,549	35,400	-	-	-	-
Wholesale Power, Net	11,740	25,000	25,000	55,000	80,000	110,000	110,000
Power Contracts	7,867	7,867	7,781	7,642	6,617	5,213	1
Power Marketing, Net	7,908	7,907	7,908	7,408	7,408	7,408	7,400
Other Outside Sources	31,268	31,268	32,137	32,898	33,695	34,516	35,362
Interest on Cash Accounts	10,076	9,816	10,337	10,498	11,125	11,439	11,568
Cash from (to) Rate Stabilization Account	(2,400)	(30,236)	(31,900)	-	-	-	-
Cash from Contributions	63,340	64,794	57,230	42,250	43,570	45,750	49,420
Cash from Bond Proceeds	200,000	292,206	291,910	247,080	205,760	188,860	166,990
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues [2, 3]	1,495,958	1,589,550	1,645,923	1,750,575	1,816,375	1,929,646	1,994,481
Expenditures							
Power Contracts	257,110	282,568	350,830	393,960	449,940	506,320	532,370
Production	70,330	78,149	78,150	79,470	75,500	77,700	79,970
Transmission	15,425	15,425	16,021	16,559	17,118	17,692	18,281
Distribution	100,043	100,043	105,983	109,528	113,168	126,907	135,749
Conservation	4,420	4,420	4,600	4,761	4,927	5,097	5,272
Customer Accounting	51,641	51,641	53,738	55,624	57,561	59,551	61,595
Administration	155,388	155,388	161,697	167,372	173,201	179,189	185,340
Uncollectable Accounts	9,124	8,654	10,158	10,762	11,500	12,156	12,944
Taxes and Franchise Payments	5,837	70,857	7,041	80,660	85,390	91,170	96,310
Debt Service	245,450	240,583	238,140	238,400	222,240	243,310	247,480
Capital Expenditures	377,440	428,546	428,540	456,550	462,680	517,560	525,300
Technical and Accounting Adjustments	237,920	268,970	31,172	193,218	72,749	68,294	73,671
Budget Adjustments							
Current Year Encumbrance CFD's			142,493				
Current Year Grant/Svc Contract/Capital CFD's			135,681				
Supplemental Changes			(40,360)				
Total Budgetary Expenditures	1,530,130	1,705,244	1,723,884	1,806,864	1,745,975	1,904,946	1,974,281
Ending Balance Sheet Adjustment							
Ending Cash Balance	**478,766**	**242,384**	**400,804**	**344,515**	**414,915**	**439,615**	**459,815**
Planning Reserves							
Other Restricted Accounts	153,800		166,000	184,200	198,700	213,000	216,400
Rate Stabilization Account	68,200	94,286	100,000	100,000	100,000	100,000	100,000
Total Reserves	**222,000**	**94,286**	**266,000**	**284,200**	**298,700**	**313,000**	**316,400**
Ending Unreserved Cash Balance	**256,766**	**148,098**	**134,804**	**60,315**	**116,215**	**126,615**	**143,415**

Notes:

1) Beginning cash balance ties to ending actual cash balance for 2023 as indicated in the 2025 Adopted Budget financial plan.

2) Revenues include bond sales and therefore differ from the revenue table.

3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.

Water Fund (43000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	194,545	194,270	196,824	146,332	147,049	147,367	147,688
Sources of Funds							
Rate Revenue							
Retail Water Sales	228,631	228,452	227,872	233,113	247,375	254,310	264,219
Wholesale Water Sales	64,922	58,440	59,898	59,708	56,308	56,308	56,308
Fees							
Tap Fees	6,959	12,806	7,000	7,088	7,176	7,266	7,357
Other Revenues							
Other Non-Operating Revenue	0	693	785	795	805	815	826
Operating Grants	0		0	0	0	0	0
Build America Bond Interest Income (332020)	1,619	1,671	691	0	0	0	0
Rentals--Non-City (360320)	1,260	852	852	873	895	917	940
Other Operating Revenues (343130)	2,655	5,792	5,792	5,914	5,466	5,594	5,725
Capital Grants and Contributions (334010)	5,640	6,643	4,917	12,240	12,546	12,860	13,181
Public Works Loan Proceeds	0		0	10,000	5,000	0	0
Transfers from Construction Fund	0	100,549	100,764	96,097	108,975	97,263	99,652
Op Transfer In - Rev Stab Subfund	0		27,000	0	0	0	0
Op Transfer In - Rev Stab Subfnd - BPA Acct	0		0	0	0	0	0
Miscellaneous Revenues and Credits	4,084						
Reimbursements							
Call Center Reimbursement from SCL	3,768	3,587	4,944	5,249	5,459	5,677	5,904
GF - Public Fire Hydrant Reimbursement	12,265	12,542	12,698	12,846	13,632	14,014	14,560
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	331,803	432,025	453,212	443,923	463,636	455,025	468,673
Expenditures							
BC-SU-C110B - Distribution	39,339	53,469	83,517	63,647	75,140	68,289	65,733
BC-SU-C120B - Transmission	5,625	11,915	27,915	9,751	16,348	16,556	22,740
BC-SU-C130B - Watershed Stewardship	3,294	2,878	3,658	1,472	5,342	2,239	2,731
BC-SU-C140B - Water Quality & Treatment	1,996	1,426	7,146	17,756	30,380	25,822	32,508
BC-SU-C150B - Water Resources	5,496	19,511	11,411	19,719	18,615	8,882	10,863
BC-SU-C160B - Habitat Conservation Program	1,007	1,571	4,471	1,069	1,163	5,997	1,417
BC-SU-C410B - Shared Cost Projects	23,355	53,232	65,320	57,678	29,369	32,351	23,959
BC-SU-C510B - Technology	3,089	5,534	5,534	5,723	4,221	4,221	4,221
BO-SU-N000B - General Expense	137,928	148,089	175,089	141,610	147,274	153,165	159,292
BO-SU-N100B - Leadership and Administration	73,424	73,067	76,603	80,206	83,414	86,750	90,220
BO-SU-N200B - Utility Service and Operations	74,889	87,956	88,321	92,691	96,399	100,255	104,265
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			7,788				
Supplemental Changes			545				
Total Budgetary Expenditures	369,442	458,648	557,319	491,321	507,666	504,527	517,948
Technical Adjustments	(39,918)	(23,354)	(53,616)	(48,115)	(44,347)	(49,823)	(49,600)
Ending Budgetary Fund Balance	196,824	191,000	146,332	147,049	147,367	147,688	148,013
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Department Mangaged Fund Reserves							
Bond Reserve Account	26,343	32,919	4,763	4,763	4,763	4,763	4,763
Revenue Stabilization Fund	52,725	43,924	27,043	27,719	27,996	28,276	28,559
BPA Account	481	305	481	481	481	481	481
Planning Reserve	4,006	3,852	4,045	4,086	4,127	4,168	4,210
Total Reserves	83,554	81,000	36,332	37,049	37,367	37,688	38,013
Ending Unreserved Budgetary Fund Balance	113,269	110,000	110,000	110,000	110,000	110,000	110,000

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Drainage & Wastewater Fund (44010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	377,758	407,825	429,453	495,735	415,574	360,765	266,926
Sources of Funds							
Operating Revenues							
Wastewater Utility Services (343140)	377,359	402,136	390,200	415,248	449,575	485,433	530,667
Drainage Utility Services (343150)	199,707	211,161	201,764	211,180	221,588	232,694	241,429
Other Operating Revenues (343130)	6,543	4,953	7,186	7,555	8,109	8,720	9,443
Fees							
Side Sewer Permit Fees (343160)		1,828					
Drainage Permit Fees (343180)		460					
Other Revenues							
Non-Operating Revenues (309010)	26,089	0	0	0	0	0	0
Build America Bond Interest Income (332020)		1,477					
Grants & Contributions (337010)	2,165	0	0	0	0	0	0
Special Development Charges	0	0	0	5,700	5,700	5,985	6,284
Transfer from Construction Fund (397100)		67,857	90,897	115,259	116,902	108,629	165,210
Reimbursements							
Call Center Reimbursement from SCL (360750)	3,871	3,696	5,083	5,394	5,609	5,834	6,067
CIP External Funding (337010)		16,174	29,986	47,474	45,283	60,475	91,065
Loan Reimbursements (379020)	52,553		81,911	28,600	0	0	0
Miscellaneous	56,424						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	724,710	709,742	807,026	836,409	852,766	907,769	1,050,165
Expenditures							
BC-SU-C333B - Protection of Beneficial Uses	34,044	30,378	25,878	0	0	0	0
BC-SU-C350B - Sediments	8,722	13,422	20,622	31,173	28,586	71,999	110,142
BC-SU-C360B - Combined Sewer Overflows	61,422	92,098	125,313	86,532	77,962	13,517	0
BC-SU-C370B - Rehabilitation	58,401	43,888	52,388	58,552	67,397	86,108	81,533
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	7,894	10,958	8,958	0	0	0	0
BC-SU-C390B - Drainage and Wastewater Infrastructure	0	0	0	128,937	93,295	152,340	148,408
BC-SU-C410B - Shared Cost Projects	13,344	34,537	58,974	69,159	45,466	39,723	47,538
BC-SU-C510B - Technology	3,247	5,791	5,791	6,268	4,623	4,623	4,623
BO-SU-N000B - General Expense	353,683	394,538	394,538	421,264	485,818	529,197	585,385
BO-SU-N100B - Leadership and Administration	79,038	75,330	75,672	82,300	85,592	89,016	92,577
BO-SU-N200B - Utility Service and Operations	73,719	88,525	90,043	94,922	98,719	102,668	106,775
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	693,514	789,465	858,176	979,108	987,458	1,089,191	1,176,979
Technical Adjustments	(20,499)	(44,251)	(117,431)	(62,538)	(79,884)	(87,582)	(92,095)
Ending Budgetary Fund Balance	429,453	372,353	495,735	415,574	360,765	266,926	232,206
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							
Bond Reserve Account	30,872	30,872	31,057	31,057	31,057	31,057	31,057
Total Reserves	30,872	30,872	31,057	31,057	31,057	31,057	31,057
Ending Unreserved Budgetary Fund Balance	398,581	341,480	464,677	384,516	329,708	235,868	201,149

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Solid Waste Fund (45010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	204,010	147,541	194,703	184,250	180,357	171,539	165,119
Sources of Funds							
Rate Revenue	0	0	0	0	0	0	0
Residential Services	171,840	169,490	176,820	179,121	183,253	190,681	198,227
Commercial Services	75,709	72,517	76,434	77,032	79,274	81,888	85,023
Recycling and Disposal Station Charges	22,415	16,761	22,650	21,337	22,144	22,956	23,072
Recyling Processing Revenues	6,962	6,001	5,974	5,905	5,839	5,726	5,709
Other Utility Operating Rev	8,730	1,962	7,218	7,401	7,647	7,859	7,978
Other Revenues							
Other Nonoperating Revenue	73	1,148	27	36	42	28	30
Operating Fees, Contributions and grants	183	1,000	176	181	178	180	179
Transfers from Construction Fund							
Op Transfer In - Rev Stab Subfund							
Miscellaneous	10,839	27					
Reimbursements							
Call Center Reimbursement from SCL	3,586	3,587	4,762	5,014	5,214	5,423	5,640
KC Reimb for Local Hzrd Waste Mgt Prgm		6,540					
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	300,338	279,033	294,061	296,028	303,592	314,741	325,859
Expenditures							
BC-SU-C230B - New Facilities	5,055	21,015	40,296	11,440	30,440	19,415	11,980
BC-SU-C240B - Rehabilitation & Heavy Eqpt	290	397	2,185	761	862	354	262
BC-SU-C410B - Shared Cost Projects	1,815	8,424	9,228	5,669	2,198	1,991	2,304
BC-SU-C510B - Technology	673	1,544	1,544	1,635	1,508	1,508	1,508
BO-SU-N000B - General Expense	243,253	213,410	214,369	193,515	201,255	209,306	217,678
BO-SU-N100B - Leadership and Administration	21,179	19,884	20,866	22,683	23,590	24,534	25,515
BO-SU-N200B - Utility Service and Operations	42,031	46,050	50,545	50,623	52,648	54,754	56,944
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			0				
Total Budgetary Expenditures	314,297	310,725	339,034	286,327	312,500	311,861	316,190
Ending Balance Sheet Adjustment	(4,653)	2,627	34,519	13,594	(90)	9,300	29,766
Ending Budgetary Fund Balance	194,703	113,222	184,250	180,357	171,539	165,119	145,023
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							
Bond Reserve Account	6,201	8,122	0	0	0	0	0
Revenue Stabilization Fund	41,951	41,859	43,000	44,290	45,618	46,987	48,396
Total Reserves	48,152	49,981	43,000	44,290	45,618	46,987	48,396
Ending Unreserved Budgetary Fund Balance	146,552	63,241	141,250	136,067	125,921	118,133	96,626

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Construction and Inspections Fund (48100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,936	50,867	(8,642)				
Budgetary Fund Balance Adjustment	55,614	0	52,924				
Beginning Budgetary Fund Balance	70,550	50,867	44,282	23,287	13,685	9,644	10,189
Sources of Funds							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,231	1,794	1,540	2,019	2,406	2,864	2,922
Building Development	35,133	46,251	38,272	43,084	44,831	48,695	49,512
Electrical	8,316	9,174	8,408	9,931	10,367	10,921	11,201
Elevator	4,671	6,209	5,365	7,150	7,751	8,433	8,622
Grant Revenues	0	0	0	0	0	0	0
Interest	3,016	3,271	3,271	3,271	3,271	3,271	3,271
Land Use	5,560	6,727	5,876	5,104	5,257	5,415	5,523
Noise	294	381	358	334	344	354	361
Other Miscellaneous Revenues	2,939	1,760	2,607	1,788	1,802	1,815	1,824
Peer Review Reimb	269	1,014	1,014	1,014	1,014	1,014	1,014
Refrigeration & Furnace	1,253	1,297	1,218	1,416	1,459	1,503	1,533
Rental Registration & Inspection Ordinance (RRIO)	3,174	3,596	2,742	3,016	4,113	3,036	4,133
Signs	503	531	498	570	587	605	617
Site Review & Development	4,296	5,887	5,019	5,835	6,090	6,353	6,533
SPU MOA for Side Sewer & Drainage	3,774	0	2,672	0	0	0	0
Technology Fee (PI&T)	3,178	4,364	4,190	4,412	4,498	4,498	4,498
Proposed Fee Change - Building Development				6,595	6,888	7,317	7,450
Proposed Fee Change - Land Use				764	813	837	851
Proposed Fee Change - RRIO				819	1,242	964	1,465
Total Budgetary Revenues	77,606	100,320	91,115	105,187	110,799	115,960	119,396
Expenditures							
Compliance	5,966	6,248	6,248	6,645	6,645	6,678	6,712
Customer Success	0	12,109	12,109	12,543	12,543	12,606	12,669
Government Policy, Safety & Support	1,549	1,764	1,764	2,093	2,093	2,104	2,114
Inspections	32,833	34,011	34,090	34,745	34,745	34,919	35,094
Land Use and Engineering Svcs	0	45,006	45,006	45,194	45,194	45,420	45,648
Land Use Services	23,265	0	0				
Leadership and Administration	0	0	0	0	0	0	0
Permit Services	30,727	0	0				
Process Improvements	0	4,195	4,195	3,682	3,734	3,752	3,771
Process Improvements and Technology	9,212	0	0				
Technology Investments	0	8,697	8,697	9,886	9,886	9,935	9,985
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
AWI/MA Budget Legislation			0				
Total Budgetary Expenditures	103,551	112,030	112,110	114,789	114,840	115,414	115,991
Ending Balance Sheet Adjustment	(322)						
Ending Budgetary Fund Balance	44,282	39,157	23,287	13,685	9,644	10,189	13,594
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							
Core Staffing	22,000	22,000	22,000	12,000	7,000	7,000	12,000
Process Improvements and Technology	1,300	1,300	0	0	0	0	0
Tenant Improvements	0	0	0	0	0	0	0
Operating Reserve	11,093	11,093	0	0	0	0	0
Planning Reserve	0	0	0	0	3,439	9,780	18,673
Total Reserves	34,393	34,393	22,000	12,000	10,439	16,780	30,673
Ending Unreserved Budgetary Fund Balance	9,889	4,764	1,287	1,685	(795)	(6,591)	(17,079)

Finance and Administrative Services Fund (50300)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	37,601		43,893				
Budgetary Fund Balance Adjustment	(7,420)		(10,398)				
Beginning Budgetary Fund Balance	30,181	15,114	33,495	15,386	7,112	4,754	3,446
Sources of Funds							
General Fund Support[1]	11,142	8,778	8,992	8,771	9,375	9,708	10,131
Revenues from Other City Departments[2]	207,084	199,904	201,703	208,355	220,571	228,397	238,348
External Revenues	7,487	8,860	9,205	9,325	9,605	9,893	10,190
Capital Improvements	22,068	4,700	7,900	4,700	4,700	4,700	4,700
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			3,611				
Total Budgetary Revenues	247,779	222,243	231,411	231,152	244,251	252,698	263,369
Expenditures							
Citywide Operational Services	100,747	99,772	103,072	106,152	109,336	112,616	115,995
Citywide Admin Services	15,977	16,151	16,952	15,830	16,305	16,794	17,298
Office of City Finance	25,315	27,152	27,152	29,446	30,329	31,239	32,176
Other FAS Services	710	734	734	753	776	799	823
Public Services	4,118	4,922	4,922	5,011	5,161	5,316	5,475
Leadership & Administration	75,446	73,368	72,718	77,034	79,345	81,726	84,178
Capital Improvements	22,316	5,700	8,900	5,200	5,356	5,517	5,682
Budget Adjustments							
2024 Grant/Svc Contract/Capital CFD's (into 2025)			8,174				
2024 Encumbrance CFD's (into 2025)			4,313				
2024 Legislated CFD (into 2025)			2,583				
Total Budgetary Expenditures	244,628	227,801	249,520	239,426	246,609	254,007	261,627
Ending Balance Sheet Adjustment	163						
Ending Budgetary Fund Balance	33,495	9,556	15,386	7,112	4,754	3,446	5,188
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
2024 Grant/Svc Contract/Capital CFD's (into 2025)	8,174						
2024 Encumbrance CFD's (into 2025)	4,313						
2024 Legislated CFD (into 2025)	2,583						
Planning Reserves							
Planned uses of fund balance to mitigate rate increases		173	5,055		4,754	3,446	5,188
OCF Reserve			5,500	5,500			
FAS Reserve			1,000	1,000			
Total Reserves	15,069	173	11,555	6,500	4,754	3,446	5,188
Ending Unreserved Budgetary Fund Balance	18,426	9,383	3,831	612	0	0	0

[1] "General Fund Support" and "Revenues from Other City Departments" for 2027-29 are calculated assuming a 3% per year increase in the fund's overall revenue requirement, with the split between these two amounts matching the current split between Finance-General and all other payors in the 2026 CCM. These figures also assume the use of fund balance directed by CBO in 2027 and 2028.

[2] Use of fund balance in 2027 and 2028 to suppress rates is built into these projections per guidance communicated to FAS from CBO during the 2026 budget process.

[3] Ordinance 127131 authorized an interfund loan of $11 million from the Seattle Department of Finance and Administrative Services Fund (50300) to the 2025 Multipurpose LTGO Bond Fund (37300) in 2024, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1. This financial plan assumes the repayment of this interfund loan during the 2025 fiscal year.

Fleet Capital Fund (50321)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	143,452		153,551				
Budgetary Fund Balance Adjustment	(102,984)		(110,832)				
Beginning Budgetary Fund Balance	40,468	19,892	42,719	23,588	26,376	18,707	13,528
Sources of Funds							
Revenues from Other City Departments[1]	26,040	20,838	20,838	21,476	23,769	25,171	27,251
Proceeds From Sale Of Assets[2]	1,671	773	4,945	773	773	773	773
Inv Earn-Residual Cash	1,511						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	29,223	21,611	25,783	22,249	24,543	25,944	28,024
Expenditures							
Fleet Capital Program[3]	26,972	25,888	25,888	19,461	32,212	31,123	37,667
Budget Adjustments							
2024 Encumbrance CFD's (into 2025)			43,883				
Adjustment for timing of expenditures[4]			(39,233)				
Supplemental Changes			14,375				
Total Budgetary Expenditures	26,972	25,888	44,914	19,461	32,212	31,123	37,667
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	42,719	15,615	23,588	26,376	18,707	13,528	3,886
Financial Reserves - Revenue							
Salvage revenue[5]	0	*1,643*		*14,945*	*17,212*	*19,364*	*21,991*
Financial Reserves - Expense							
2024 Encumbrance CFD's (into 2025)	43,883						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance[6]		17,258	23,588	41,321	35,919	32,892	25,876
Total Reserves	43,883	15,615	23,588	26,376	18,707	13,528	3,886
Ending Unreserved Budgetary Fund Balance[7]	(1,164)	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. Values are based on the replacement model's
[2] The financial plan includes anticipated salvage revenue for end-of-life fleet vehicles.
[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] This row tracks the cumulative salvage revenue in the reserves as it does not automatically carry forward in the financial plan.
[6] All fund balance reserved for future vehicle replacements.
[7] Ending fund balance and reserves decrease over time as current fund balance is spent down on vehicle replacements and rate collections are suppressed. 2029 represents an unusually high year in the fleet replacement model for capital expenditures, particularly for the Fire and Police Departments. The current fleet model used for the 2026 Proposed Budget plans for a total of 146 vehicles being replaced for these two Departments in 2029. Future projections past 2029 show the fund's budgetary balance recovering to higher values.

Asset Preservation Fund (50322)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,041		5,149				
Budgetary Fund Balance Adjustment	145		87				
Beginning Budgetary Fund Balance	6,187	2,478	5,237	2,714	2,714	2,714	2,714
Sources of Funds							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment	236						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	4,236	4,000	4,000	4,000	4,000	4,000	4,000
Expenditures							
Asset Preservation Schedule 1 Facilities	3,306	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	1,850	1,848	1,848	1,848	1,848	1,848	1,848
Public Safety Facilities Fire	30						
Budget Adjustments							
Current Year Encumbrance CFD's			0				
2024 Grant/Svc Contract/Capital CFD's (into 2025)			2,523				
Supplemental Changes			0				
Total Budgetary Expenditures	5,186	4,000	6,523	4,000	4,000	4,000	4,000
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	5,236	2,478	2,714	2,714	2,714	2,714	2,714
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
2024 Grant/Svc Contract/Capital CFD's (into 2025)	2,523						
Planning Reserves							
Reserves against fund balance		2,478	2,714	2,714	2,714	2,714	2,714
Total Reserves	2,523	2,478	2,714	2,714	2,714	2,714	2,714
Ending Unreserved Budgetary Fund Balance	2,713		0	0	0	0	0

Information Technology Fund (50410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	42,896	0	13,048				
Budgetary Fund Balance Adjustment[5]	22,868	0	39,587				
Beginning Budgetary Fund Balance	65,764	8,424	52,635	12,555	12,912	10,081	7,158
Sources of Funds							
Rates: Allocated	189,784	195,392	195,392	208,757	208,397	207,723	201,707
Rates: Direct Billed	37,525	32,722	32,722	44,581	38,909	38,144	38,640
Billable Project Revenues[2]	0	19,864	19,864	20,592	21,053	21,374	21,694
Bond Proceeds	13,469	9,195	9,195	5,079	6,900	8,410	6,506
Cable Fund Revenues	7,203	5,629	5,629	6,036	6,064	6,064	6,082
ITD's Cost of Technology Consumption[3]	13,605	12,629	12,629	13,842	13,875	13,799	13,561
Non-City Agency Revenues[4]	12,170	67	67	191	191	192	192
Interest Earnings	1,499	0	323	43	44	1	0
In-Kind Donation Offset[5]	(10,846)						
Budget Adjustments							
Rates: Direct Billed (CIP Carryforward Items)[6]			9,693				
Rates: Direct Billed (Grants Carryforward)[7]			563				
Rates: Direct Billed (Operating Carryforward Items)[8]			8,836				
Mid-Year Supplemental			158				
Year End Supplemental			9,163				
CIP Abandonment			(1,012)				
One-Time Projects[9]			(214)				
Revenue True-Up - Rebate			(5,839)				
Total Budgetary Revenues	264,409	275,499	297,170	299,122	295,433	295,707	288,382
Expenditures							
Applications BSL	86,582	98,877	98,877	113,832	111,197	112,196	113,157
Digital Security & Risk BSL	7,683	8,492	8,492	8,731	8,836	8,921	9,002
Frontline Services & Workplace BSL	58,833	51,053	51,053	51,297	51,808	52,217	52,610
Leadership and Administration BSL[10]	27,554	27,441	27,441	29,506	29,763	29,189	29,257
Technology Infrastructure BSL[10]	67,240	65,128	65,128	67,984	69,994	68,373	62,935
Capital Improvement Projects BSL	23,614	21,076	21,076	19,799	19,042	20,103	13,520
Client Solutions BSL	6,033	7,349	7,349	7,615	7,624	7,631	7,637
Budget Adjustments							
Encumbrance CFD's (Legislated)			9,225				
Grant/Svc Contract/Capital CFD's			34,402				
Legislated Carryforward			3,660				
Mid-Year Supplemental			158				
Year End Supplemental			10,390				
CIP Abandonment			0				
Annual Wage Increase for 2023-2024			0				
Healthcare Holiday for 2023			0				
Total Budgetary Expenditures	277,538	279,416	337,250	298,764	298,264	298,629	288,117
Ending Balance Sheet Adjustment [1]	0						
Ending Budgetary Fund Balance	52,635	4,507	12,555	12,912	10,081	7,158	7,423
Financial Reserves - Revenue							
Grant/Svc Contract/Capital CFD Revenues[11]	19,092	0	0	0	0	0	0
Financial Reserves - Expense							
Encumbrance CFD's	9,225	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's[12]	38,061	0	0	0	0	0	0
Planning Reserves - Revenue							
Planning Reserves	0	0	0	0	2,720	4,000	5,230
Planning Reserves - Expense							
Planning Reserves	0	0	0	0	2,720	4,000	5,230
Radio and Video Reserves	4,639	4,217	4,223	4,280	4,337	4,395	4,455
Internal Policy Reserves	1,534	0	260	260	260	260	260
Annual Wage Increase for 2025	3,744		0				
Computer Replacement[13]	224	307	224	296	371	447	524
Revenue True Up - Rebate[14]	7,394	0	0	8,000	5,066	2,009	2,177
Underspend Target		(17)					
Total Reserves	45,728	4,507	4,707	12,836	10,035	7,111	7,416
Ending Unreserved Budgetary Fund Balance	6,907		7,848	76	46	47	8

Assumptions:

[1]Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

[2]Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

[3]ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

[4]Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

[5]In-Kind Donation Offset: Unexpendable revenue received as in-kind donation of radios from Puget Sound Emergency Radio Network.

[6]Rates Direct Billed (2024 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[7]Direct Billed (2024 Grants Carryforward): Unspent grant budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[8]Rates Direct Billed (2024 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[9]One-Time Projects: Reserves for various one-time ITD projects.

[10]Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

[11]Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2025 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

[12]Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2024 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

[13]Computer Replacement: PC replacements for the Law Department which replaces all of its PCs every five years, versus a portion each year.

[14]Revenue True-Up Rebate: Rebate for 2024 underspend and 2026 budget reductions not reflected in Seattle IT's rates.

Note:
ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (54010) 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	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,750		3,367				
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	6,750	439	3,367	3,956	3,929	9,583	14,132
Sources of Funds							
General Subfund	20,133	25,168	25,168	25,499	31,099	31,099	31,099
Fire Insurance Premium Tax	1,453	1,472	1,472	1,551	1,551	1,551	1,551
Medicare Rx Subsidy Refund	463	420	420	410	410	410	410
Miscellaneous	(500)						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	21,548	27,060	27,060	27,460	33,060	33,060	33,060
Expenditures							
Death Benefits	10	19	19	19	19	19	19
Administration	1,520	995	995	1,030	1,055	1,087	1,120
Medical Benefits Paid	12,734	15,600	15,600	16,500	16,500	17,500	18,000
Pension Bfts - Paid to Members	9,552	7,320	7,320	7,320	7,320	7,320	7,320
Pension Bfts - Annual Transfer to Actuarial Account 61050	1,116	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	24,932	26,471	26,471	27,487	27,406	28,511	29,152
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	3,367	1,028	3,956	3,929	9,583	14,132	18,041
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							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	2,867	528	3,456	3,429	9,083	13,632	17,541
Total Reserves	3,367	1,028	3,956	3,929	9,583	14,132	18,041
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	27,861		33,570				
Budgetary Fund Balance Adjustment	(10,394)		(14,319)				
Beginning Budgetary Fund Balance	17,467	19,238	19,250	22,437	25,705	28,867	32,102
Sources of Funds							
Investment Earnings	469	400	400	400	400	400	400
Dividend Income	198	250	250	250	250	250	250
Transfer from 61040 - Level Pmt Excess for 2028	1,116	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	1,783	3,187	3,187	3,268	3,162	3,235	3,343
Expenditures							
Pension Benefits	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	19,250	22,425	22,437	25,705	28,867	32,102	35,445
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							
Actuarial Pension Reserve	19,250	22,425	22,437	25,705	28,867	32,102	35,445
Total Reserves	19,250	22,425	22,437	25,705	28,867	32,102	35,445
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Police Relief & Pension Fund (61060)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	19,100		15,206				
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	19,100	14,898	15,206	8,932	2,368	2,369	2,363
Sources of Funds							
General Subfund	22,677	16,072	16,072	15,822	23,199	24,041	24,932
Police Auction Proceeds	115	119	119	122	122	122	122
Miscellaneous	(500)						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	22,292	16,191	16,191	15,944	23,321	24,163	25,054
Expenditures							
Death Benefits	14	25	25	25	25	25	25
Medical Benefits Paid	12,333	13,800	13,800	13,800	14,596	15,438	16,329
Pension Benefits Paid	12,514	7,400	7,400	7,390	7,400	7,400	7,400
Administration	1,326	1,240	1,240	1,293	1,299	1,306	1,312
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	26,186	22,465	22,465	22,508	23,320	24,169	25,067
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	15,206	8,625	8,932	2,368	2,369	2,363	2,351
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							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	14,706	8,125	8,432	1,868	1,869	1,863	1,851
Total Reserves	15,206	8,625	8,932	2,368	2,369	2,363	2,351
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Transit Benefit Fund (63000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5	0	(13)				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	5	0	(13)	0	0	0	0
Sources of Funds							
Transit Subsidy Payments - Employer	3,397	5,403	5,403	4,251	5,677	5,790	5,906
Total Budgetary Revenues	3,397	5,403	5,403	4,251	5,677	5,790	5,906
Expenditures							
Transit Passes	3,415	5,403	5,403	4,251	5,677	5,790	5,906
Total Budgetary Expenditures	3,415	5,403	5,403	4,251	5,677	5,790	5,906
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	(13)	0	(13)	0	0	0	0
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	(13)	0	(13)	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	503	505	513	598	598	598	598
Budgetary Fund Balance Adjustment	11		9				
Beginning Budgetary Fund Balance	515	505	522	598	598	598	598
Sources of Funds							
Employee Contributions	1,942	1,987	1,900	1,985	1,985	1,985	1,985
Interest earnings	17	13	16	15	15	15	15
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	1,960	2,000	1,916	2,000	2,000	2,000	2,000
Expenditures							
Health Care Services	1,872	2,000	1,839	2,000	2,000	2,000	2,000
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	1,872	2,000	1,839	2,000	2,000	2,000	2,000
Ending Balance Sheet Adjustment	(80)						
Ending Budgetary Fund Balance	522	505	598	598	598	598	598
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	522	505	598	598	598	598	598
Total Reserves	522	505	598	598	598	598	598
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0		82				
Budgetary Fund Balance Adjustment	0		0				
Beginning Budgetary Fund Balance	0	12	82	82	86	90	94
Sources of Funds							
Agency Revenue (Labor Reimbursement)	353	252	252	271	279	288	296
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	353	252	252	271	279	288	296
Expenditures							
FileLocal Agency	271	252	252	267	275	284	292
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	271	252	252	267	275	284	292
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	82	12	82	86	90	94	98
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							
Planning Reserves		1	1				
Total Reserves	0	1	1	0	0	0	0
Ending Unreserved Budgetary Fund Balance	82	11	81	86	90	94	98

Central Service Departments and Commissions 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.

Department of Finance and Administrative Services Cost Allocation Methodologies - B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	• Vehicles owned by, and leased from, Fleet Services • Vehicles owned directly by Utility Departments	• 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	• Vehicle Maintenance labor. • Vehicle parts and supplies.	• 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.	• 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. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase
Warehousing Services	FAC08	• Surplus service • Records storage • Material storage • Paper procurement	• 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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Distribution Services	FAC09	• U.S. Mail delivery • Interoffice mail, special deliveries	• 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	• 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 Fiscal and Policy Management	FAF19 FAF01	• City economic forecasting • City financial policy and planning	• Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
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	• Citywide accounting services. • Citywide payroll	• 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	• 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	• 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
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	• Provide contracting support and administration. • Women and minority business development. • Social equity monitoring and contract compliance.	• 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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Treasury Operations	FAF09 FAF12	• Bank reconciliation, Warrant issuance • Parking Meter Collections	• 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
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 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		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
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	
Digital Security & Risk	**Single Pt of Contact SM Cell**	**100% SCL**	**X**		
Digital Security & Risk	Cyber Risk Management	AIA	X		
	Emergency Management	AIA	X		
	Security Operations	AIA	X		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
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		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
	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	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 Seattle City Employees Retirement pays salary & benefits cost of 1.0 FTE Personnel Analyst and 0.5 FTE Administrative Specialist II Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated to departments based on Adopted budget positions
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
Talent Acquisition	Recruitment and staffing policy and hiring	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategies	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.5 FTE Personnel Analyst Remainder a to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	Program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions

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	Fully burdened CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims history
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	2025 Actual[1]	2026 Proposed	2027 Estimate
Arts			
2018A Bond Issue			
King Station TI for Arts	33,110	33,250	33,338
2018B Bond Issue			
King Station TI for Arts	461,342	461,386	460,792
Arts Fund Total	**494,452**	**494,636**	**494,130**
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	63,213	53,984	44,239
Bridge Rehab (BTG)	90,951		
Bridge Seismic (BTG)	36,207		
Fire Station Projects	8,756		
Golf	1,104		
King Street Station (BTG)	1,578		
Mercer West (BTG)	36,128		
Spokane (BTG)	20,273		
2017B Bond Issue			
SCIDPDA Refunding	533,083	539,700	
2024A Bond Issue			
SCIDPDA-A	173,500	167,500	171,250
SCIDPDA-B	181,375	180,000	183,250
Bond Interest & Redemption Fund - LTGO Total	**1,146,167**	**941,184**	**398,739**
Cumulative Reserve Subfund - REET I			
2010A BAB Issue			
Fire Station Projects	572,773		
2015A Bond Issue			
Fire Facilities	272,925		
Northgate Land Acquisition	210,375		
2016A Bond Issue			
Fire Station 5	128,450	129,325	130,400
Fire Stations	697,825	695,575	694,700
Jail	-	-	87,100
North Precinct	-	436,250	433,000
2017 Bond Issue			
Fire Station 22	437,500	440,250	437,250
Fire Station 5	285,300	287,300	283,800
2017B Bond Issue			
Mercer Arena	-	-	328,885
2018A Bond Issue			
Fire Station 32	92,700	95,200	97,450
2021A Bond Issue			
Fire Station 31	676,850	675,600	678,600
Rainier Beach Community Center - R	322,344	322,344	321,778
2021B Bond Issue			

[1] The 2025 Actual column represents the actual debt service amounts for the 2025 LTGO Bond Issue.

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Aquarium Expansion	555,965	556,965	556,903
2022A Bond Issue			
Aquarium Expansion	834,900	834,500	833,500
Fire Station 31	246,500	241,900	242,300
Rainier Beach Community Center - R	420,200	418,400	421,200
2023A Bond Issue			
Aquarium Expansion	280,500	280,000	284,250
Fire Station 31	140,250	142,500	139,500
Waterfront Ops. and Tribal Interpretive Center	918,250	915,000	916,000
Fire Facilities - R	800,500	804,750	802,500
North Precinct - R	-	266,750	267,750
Rainier Beach Community Center - R	418,250	414,750	415,750
2024A Bond Issue			
Fire Station 31	1,390,875	1,389,000	1,390,750
2025A Bond Issue			
Fire Station 31	142,083	520,125	520,125
Northgate Land Acquisition - R	8,934	220,625	215,250
Fire Facilities - R	53,497	309,500	314,625
Zoo Garage - R			133,250
2026A Bond Issue			
Fire Station 31		477,690	709,669
Waterfront Ops. and Tribal Interpretive Center		59,225	87,986
City Hall Plaza		331,660	492,723
Cumulative Reserve Subfund - REET I Total	**9,907,746**	**11,265,184**	**12,236,993**
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	713,313	714,579	709,799
Bridge Rehab (BTG)			
Mercer West (BTG)			
2015A Bond Issue			
Alaskan Way Viaduct	347,000	-	
Aquarium Pier 59	128,125		
2016A Bond Issue			
Alaskan Way Corridor	-	320,450	320,800
2021A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	101,500	99,000	96,500
West Seattle Bridge & Misc. Transp. Projects[2]	4,760,161	4,759,420	4,757,939
2022A Bond Issue			
Alaskan Way Tunnel / Seawall - R	343,200		
Aquarium Pier 59 - R	1,357,200		
Fremont Bridge Approaches - R	98,800		
SR 519 (GF to REET) - R			
West Marginal Way Safe Street and Accessibility Improvements	78,250	81,850	80,250

[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), Highland Park Roundabout (MC-TR-C100)

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
West Seattle Bridge Immediate Response	534,838	534,279	534,900
2025A Bond Issue			
Alaskan Way Viaduct - R	7,535	358,750	
Cumulative Reserve Subfund - REET II Total	**8,469,921**	**6,868,327**	**6,500,188**
Cumulative Reserve Subfund - Unrestricted			
2014 Bond Issue			
North Precinct	380,916	-	
2015A Bond Issue			
Park 90/5 Police Support Acquisition	1,046,375	-	
Zoo Garage	129,625	-	
2016A Bond Issue			
Alaska Way Corridor (GF to REET)	320,700		
Jail	87,900	84,900	
North Precinct	440,500		
2017B Bond Issue			
Mercer Arena	331,015	330,185	
2023A Bond Issue			
North Precinct – R	265,250		
2025A Bond Issue			
Zoo Garage – R	5,597	139,750	
Park 90/5 Police Support Acquisition – R	22,604	1,076,250	
Cumulative Reserve Subfund - Unrestricted Total	**3,030,482**	**1,631,085**	
Finance and Administrative Services Fund			
2015A Bond Issue			
City Hall	704,125		
Justice Center	1,790,750		
Seattle Municipal Tower & Police Support	8,287,466		
2017A Bond Issue			
Financial IT Upgrades (FAS)	1,727,250		
2018A Bond Issue			
Financial IT Upgrades (FAS)	1,058,500	1,060,500	
2019A Bond Issue			
FAS IT Initiative	130,125	129,250	128,125
SMT Chiller	375,250	374,875	373,750
2020A Bond Issue			
SMT Chiller	676,500	676,250	674,750
SMT Elevator	154,750	159,000	157,750
City Hall – R	2,343,350	2,358,100	2,367,850
Justice Center – R	2,343,600	2,358,350	2,373,100
2021A Bond Issue			
Human Capital Management System	950,500	948,250	949,250
Seattle Municipal Tower Elevator Rehab	514,250	516,000	516,750
2022A Bond Issue			
City Hall - R	1,124,150	1,127,550	1,124,550
Human Capital Management System	2,475,800	2,474,000	2,474,200
Justice Center - R	1,124,150	1,127,550	1,124,550

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
SMT Elevator	1,101,150	1,100,150	1,097,950
2023A Bond Issue			
Human Capital Management System	1,400,750	1,401,000	1,403,750
SMT Elevator	364,500	362,750	365,500
2024A Bond Issue			
SMT Elevator	739,000	740,375	735,625
2025A Bond Issue			
Human Capital Management System	299,021	2,108,250	2,104,000
SMT Elevator	39,396	232,875	235,375
City Hall – R	44,455	737,000	748,375
Justice Center – R	112,913	1,871,000	1,886,000
Seattle Municipal Tower & Police Support – R	178,952	8,520,446	-
2026A Bond Issue			
Human Capital Management System		645,810	2,082,390
Finance and Administrative Services Fund Total	**30,060,653**	**31,029,331**	**22,923,590**
General Fund			
2015A Bond Issue			
South Park Bridge	279,325		
2015B Bond Issue			
Pike Market PCN	1,946,931	1,946,616	1,947,805
2016A Bond Issue			
Northgate Land Acquisition	425,450	427,450	425,500
2016B Bond Issue			
Pike Market PCN	392,950	391,300	394,106
2017 Bond Issue			
Financial IT Side Systems	231,000		
Financial IT Upgrades (GF)	320,250		
Municipal Court IT	330,750		
2018A Bond Issue			
Financial IT Side Systems	49,500	47,250	
Municipal Court IT	733,250	735,000	
Pay Stations	299,250		
Police IT	149,000	152,250	
SRI - Department Capital Needs	171,000	173,250	
2019A Bond Issue			
Criminal Justice IT	458,875	458,125	461,250
Police Car Computers	708,375	711,250	712,375
2020 Bond Issue			
Criminal Justice IT	1,282,250	1,279,500	1,284,250
2021A Bond Issue			
Criminal Justice IT	887,000	887,250	885,750
2022A Bond Issue			
Criminal Justice IT	1,832,100	1,835,300	1,836,100
2023A Bond Issue			
Criminal Justice IT	1,822,250	1,822,500	1,819,500
2024A Bond Issue			
Criminal Justice Information System Projects	663,125	664,750	665,125
South Park Bridge	650,875	650,125	648,375

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
2025A Bond Issue			
South Park Bridge – R	54,681	317,125	322,000
General Fund Total	**13,688,186**	**12,499,041**	**11,402,136**
Information Technology Fund			
2016A Bond Issue			
Data Center Long	221,125	225,500	
2017A Bond Issue			
Sea Muni Twr TI	526,500	523,750	525,000
2019A Bond Issue			
IT Computing Architecture	243,875	247,750	246,000
IT Data Telephone	577,500	576,375	574,000
SMT Remodel - IT	265,875	263,875	261,375
2020A Bond Issue			
IT Computing Architecture	140,000	139,250	143,250
IT Data Telephone	930,250	932,000	931,750
SMT Remodel - IT	127,750	127,500	127,000
2021A Bond Issue			
Computing Services Architecture	816,500	814,500	816,000
Data and Telephone Infrastructure	1,455,500	1,458,500	1,458,500
2022A Bond Issue			
Computing Services Architecture	154,650	154,850	154,850
Data and Telephone Infrastructure	599,950	601,350	601,950
2023A Bond Issue			
Computing Services Architecture	830,000	830,500	829,500
Data and Telephone Infrastructure	1,956,000	1,956,500	1,953,500
2024A Bond Issue			
Computing Services Architecture	566,500	561,625	565,750
Data and Telephone Infrastructure	483,000	490,875	487,750
2025A Bond Issue			
Computing Services Architecture	94,076	988,750	988,250
Data and Telephone Infrastructure	93,108	976,750	976,750
2026A Bond Issue			
Computing Services Architecture		127,205	614,282
Data and Telephone Infrastructure		104,287	503,611
Information Technology Fund Total	**10,082,159**	**12,101,692**	**12,759,068**
Library Fund			
2022A Bond Issue			
Library Garage - R	390,000		
Library Fund Total	**390,000**		
Parks & Recreation Fund			
2010A BAB Issue			
Golf	72,242		
2013B Bond Issue			
Magnuson Bldg 11	546,750		
Magnuson Bldg 30	486,000		
2015A Bond Issue			

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Golf	110,650		
2021A Bond Issue			
Golf – R	161,375	160,675	159,681
2022A Bond Issue			
Aquarium Pier 59 Entry - R	166,400		
Golf - R	264,750	267,350	269,550
2023A Bond Issue			
Golf – R	110,750	117,250	118,250
2024A Bond Issue			
Golf	362,125	360,625	363,500
2025A Bond Issue			
Golf – R	21,851	128,750	129,625
Parks & Recreation Fund Total	**2,302,892**	**1,034,650**	**1,040,606**
Payroll Expense Tax Fund Total			
2023A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	475,500	472,750	474,250
2024A Bond Issue			
Electrical Infrastructure Upgrades	69,625	73,250	71,750
2025A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	40,042	317,250	315,500
Electrical Infrastructure Upgrades	20,021	75,750	74,250
2026A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.		48,925	176,395
Electrical Infrastructure Upgrades		207,288	307,952
Payroll Expense Tax Fund Total	**605,188**	**1,195,213**	**1,420,097**
Seattle Center Fund			
2021B Bond Issue			
Seattle Center Signage	866,538	863,838	864,150
Seattle Center Fund Total	**866,538**	**863,838**	**864,150**
Short-Term Rental Fund			
2018B Bond Issue			
Low Income Housing	1,357,753	1,355,615	1,357,235
2019B Bond Issue			
Low Income Housing	652,440	652,426	651,844
Short-Term Rental Fund Total	**2,010,193**	**2,008,041**	**2,009,079**
SPU Drainage & Wastewater Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	42,197		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	911	43,383	
SPU Drainage & Wastewater Fund Total	**43,108**	**43,383**	
SPU Solid Waste Fund			
2015A Bond Issue			

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Seattle Municipal Tower & Police Support	25,318		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	547	26,030	
SPU Solid Waste Fund Total	**25,865**	**26,030**	
SPU Water Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	84,394		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	1,822	86,766	
SPU Water Fund Total	**86,216**	**86,766**	
Transportation Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	5,524,616		
Bridge Rehab (CPT)	425,000		
Bridge Seismic (BTG)	2,368,494		
King Street Station (BTG)	103,202		
Mercer West (BTG)	1,759,600		
Mercer West (BTG) (from 2010A BABS Mercer)	603,734		
Spokane (BTG)	1,326,150		
2015A Bond Issue			
Alaska Way Corridor (CPT-2.5%)	233,425		
Bridge Rehab (BTG)	265,500	-	-
Bridge Rehab (CPT-10%)	285,625	-	-
Bridge Seismic (BTG)	105,250	-	-
CWF Overlook (CPT-2.5%)	77,775		
King Street Station (BTG)	216,375	-	-
Mercer (from zoo bonds) (BTG)	1,062,750	-	-
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	506,375	505,250	505,100
Alaskan Way Corridor (CPT-2.5%) (Repurpose to Lander and Habitat Beach)	588,653	586,721	589,241
Bridge Rehab (BTG)	970,750	964,875	961,600
Habitat Beach (Repurpose from Main Corridor)	223,434	222,701	223,657
King Street Station (BTG)	116,750	116,625	116,800
S. Lander St. Grade Separation (Repurpose from Main Corridor)	63,838	63,629	63,902
Seawall (CPT-2.5%)	537,875	535,750	539,600
Spokane (BTG) (Redirected from Jail)	253,900	260,025	256,600
Transit Corridor	63,600	61,600	64,700
2017A Bond Issue			
23rd Ave Corridor (CPT-10%) (Repurpose to Habitat Beach)	63,750	64,930	65,962
Alaskan Way Corridor (CPT-2.5%)	128,725	128,323	127,759
Alaskan Way Main Corridor (From Habitat Beach)	203,154	204,239	204,595
Alaskan Way Main Corridor (From Lander)	66,870	66,661	66,368

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	156,578	156,690	156,578
City Center Streetcar (CPT-10%)	312,250	313,500	314,250
Habitat Beach	40,631	40,848	40,919
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	170,496	170,618	170,496
S. Lander St. Grade Separation (Repurpose from Main Corridor)	203,954	203,316	202,423
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	1,445,093	1,448,876	1,446,651
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	226,005	227,030	227,690
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	439,890	441,750	442,913
2018B Bond Issue			
Alaskan Way Corridor (Repurpose FROM King St in 2018)	62,910	62,916	62,835
CWF Overlook (CPT-2.5%)	235,130	235,418	235,468
2019A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	931,200	926,200	929,950
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	84,275	82,025	84,650
Seawall (CPT-2.5%)	212,825	213,950	214,825
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	65,728	64,726	63,691
2020A Bond Issue			
CWF Alaskan Way Corridor (CPT-2.5%)	864,100	862,600	859,850
CWF Overlook (CPT-2.5%)	99,100	101,100	102,850
2021A Bond Issue			
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) - R from 2011	399,564	399,564	400,076
AAC Northgate (BTG) (from 2011 Spokane) - R from 2011	322,515	322,515	322,929
Alaskan Way Main Corridor (CPT-2.5%)	601,800	597,300	597,300
Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) - R from 2011	31,945	31,945	31,986
Alaskan Way Main Corridor (CPT-2.5%) (from WSB 2021)	59,989	59,980	59,961
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) - R from 2011	19,093	19,093	19,117
Bridge Rehab (BTG) (from 2011 Spokane) - R from 2011	261,995	261,579	261,945
Bridge Seismic (BTG) - R from 2011	138,419	139,119	139,547
Bridge Seismic (BTG) (from 2011 Bridge Rehab) - R from 2011	416,324	414,842	415,484
Bridge Seismic (BTG) (from 2011 Spokane) - R from 2011	177,383	177,383	177,611
Chesiahud (BTG) (from 2011 Spokane) - R from 2011	80,629	80,629	80,732
King Street Station (BTG) - R from 2011	288,969	285,069	285,722

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Linden (BTG) (Rdcd for AA - from 2011 Spokane) - R from 2011	109,913	109,913	110,054
Mercer West (CPT) - R from 2011	579,844	581,844	582,744
Mercer West (CPT) (from 2011 Bridge Rehab - BTG) - R from 2011	197,206	196,504	196,808
Mercer West (CPT) (from 2011 Spokane) - R from 2011	145,132	145,132	145,318
Mercer West (from 23rd (BTG) (from 2011 Spokane)) - R from 2011	19,706	19,706	19,731
Seawall (CPT) - R from 2011	883,331	889,331	883,716
Sidewalks (BTG) (from 2011 Spokane) - R from 2011	80,629	80,629	80,732
Spokane (Rdcd for AAC (BTG) (Orig Proj)) - R from 2011	80,935	80,935	81,039
2021B Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	263,858	261,958	264,583
2022A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	715,800	717,600	718,800
Alaskan Way Main Corridor (CPT-2.5%) – from WSB 2022	1,186,512	1,185,271	1,186,650
Linden (BTG) – R	388,400	394,600	390,000
Mercer West (CPT) (from 2012 Mercer) - R	312,900	314,100	309,900
Overlook Walk and East-West Connections Project (CPT-2.5%)	324,050	323,050	321,850
Seawall (CPT) - R	177,000	172,000	177,000
2023A Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	228,000	228,500	228,750
2025A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	154,354	568,125	567,125
Overlook Walk and East-West Connections Project (CPT-2.5%)	60,063	222,375	223,000
Alaskan Way Corridor (CPT-2.5%) - R	45,424	266,375	267,875
Bridge Rehab (BTG) - R	16,361	272,000	274,625
Bridge Rehab (CPT-10%) - R	55,865	329,625	329,125
CWF Overlook (CPT-2.5%) - R	15,177	88,875	91,000
King Street Station (BTG) - R	13,778	231,875	231,375
Bridge Seismic (BTG) - R	6,674	113,000	112,875
Mercer (from zoo bonds) (BTG) - R	44,778	1,093,625	1,091,625
Transportation Fund Total	32,599,647	21,008,855	21,020,631
Grand Total	**115,809,412**	**103,097,256**	**93,069,407**

Glossary

Annual Comprehensive Financial Report of the City (ACFR): The City's audited annual financial statements prepared by the Office of City Finance.

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 Fund (NMF): A accounting structure ("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 related to providing City services such as employee salaries, utilities, postage, printing, paper supplies, and motor fuel.

PeopleSoft 9.2: The City's central accounting system managed by the Office of City Finance.

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.

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 **F**ull-Time or **P** for **P**art-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.

Legislation Text

File #: CF 314545, **Version:** 1

2026 - 2031 Proposed Capital Improvement Program.

CITY OF

Seattle, Washington

2026-2031 Proposed
Capital Improvement Program



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CITY OF SEATTLE

2026-2031 Proposed Capital Improvement Program

Mayor Bruce Harrell

City Budget Office

Dan Eder, Director
Jeanette Blankenship, Deputy Director
Leah Tivoli, Director, Innovation & Performance

Budget Leads:

Jennifer Devore	Lisa Gaccione	Dave Hennes	Richard Dadzie	Daniel Kirk	Zack Kuentz	Saroja Reddy

Stephen Barham	Shino Fibbs	Joseph Russell
Laura Bet	Candice Foote	Adam Schaefer
Aaron Blumenthal	Marin Furuyama	Greg Shiring
Jennifer Breeze	Alyssa Ha	Nicole Stafford
Marquis Bullock	Madeliene Hernandez	Paige St. George
Sarah Burtner	Akshay Iyengar	Linda Taylor-Manning
Lorine Cheung	Alena Johnson	Nick Tucker
Matt Courtois	Janis Jordan	Caleb Wagenaar
Geoffrey Detweiler	Ramandeep Kaur	Kenneth Wong
Long Dinh	Alan Lee	Michael Wypyszinski
Andrew Dziedzic	Christie Parker	Alexandria Zhang
Nicole Evans	Alex Rouse	Andrew Yaspan

City of Seattle
2026-2031 Adopted Capital Improvement Program

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Reader's Guide to the 2026-2031 Proposed Capital Improvement Program

The City of Seattle's 2026-2031 Proposed Capital Improvement Program (CIP) includes an overview, departmental sections, appendices, and a glossary. The overview provides information on the CIP, allocations, funding sources for capital projects, significant initiatives, support for neighborhoods and neighborhood plan projects, and policies guiding the City's capital investments.

Departmental sections comprise most of the CIP document and contain detailed information on each of the capital projects. The following departments have sections in this book: Seattle Parks and Recreation, Seattle Center, Seattle Public Library, Seattle Department of Transportation, Seattle City Light, Seattle Public Utilities, Seattle Information Technology, and Finance and Administrative Services. Appendix A lists new or expanded capital facilities as required by the Growth Management Act. Appendix B lists all projects that will exceed $5 million with their 2026 appropriation as required by Resolution 31203. For the 2026-2031 Proposed CIP, an Appendix B will not be included as no CIP projects meet the criteria.

Reading CIP Project Pages

CIP project pages, located in the departmental sections of the CIP, provide the most detailed information about a project. The project pages contain the following information:

Project Type: Projects will have one of three project types: Discrete, Ongoing, or Debt Service. Discrete projects are those with a distinct start and end date and build an individual asset. Ongoing CIP projects are departmental CIP programs that build or maintain a group of similar assets. Debt Service projects show the dedicated funding stream to pay the debt service for a project or group of projects.

Project No.: Unique number identifying a project in the City's financial management system.

Start/End Date: Estimated Start and End year of a discrete project. Projects without a determined start or end date may show as "TBD" or "On Hold." Projects categorized as "Ongoing" in the Project Type field are programmatic and continue year after year, therefore they do not display a Start/End Date.

BCL (Budget Control Level)/Program Code, BCL/Program Name: A grouping of similar projects into department-specific programs. Also reflects the level at which expenditures are controlled to meet state budget law provisions.

Current Project Stage: The current stage of a discrete CIP project during budget planning (August of the budget development year).

> *Stage 1—Pre-project Development:* All master planning, asset planning, and needs identification. Rough order of magnitude cost estimate[1] for CIP budget established at the end of Stage 1.

[1] The City's budget ordinance requires that a project be assigned a CIP ID number before spending may occur on a project. As a result, Stage 1 project cost estimates/budgets are "Rough Order of Magnitude" estimates based on previously constructed projects or high-level cost estimates which use generic assumptions. Departments refine cost estimates at the end of Stage 2.

Stage 2—Initiation, Project Definition & Planning: Define project and create Project Management Plan (or pre-design package) which sets the project baseline (scope, schedule and budget) from which a department measures variance.

Stage 3—Design: 30%-100% design work.

Stage 4—Procurement/Bid: Advertisement, bid review, bid award, and Notice to Proceed.

Stage 5—Construction: All construction activities. (Note: The term *Execution* is used for Seattle Information Technology).

Stage 6—Closeout: Final project closeout items, includes financial closeout.

Project Category: Projects are identified as New Facilities, Improvements to Existing Facilities, or Rehabilitation or Restoration of Existing Facilities. Technology projects, or those that do not fit into the categories above, are identified as New Investments.

Location: Street address, intersection, or general location of a project.

Neighborhood District: The City is divided into 13 neighborhood districts. This field indicates in which (if any) neighborhood district(s), a project is located. Some projects are located in more than one neighborhood district or outside the city and are noted as such.

Council District: The City is divided into seven Council districts. This field indicates in which (if any) council district(s), a project is located. Some projects are located in more than one council district or outside the city and are noted as such.

Total Project Cost: The expected total project cost estimate of a Discrete project. The Total Project Cost includes any "out year" spending (spending outside the current six-year CIP).

Urban Village: This field indicates whether a project is located in an Urban Village, a designated geographic area expected to accommodate future population and job growth, as defined by the Comprehensive Plan's growth management strategy.

Project Description: Information about the purpose, scope, and history of the project.

Resources: The Resources are sources of money supporting a particular project such as grants, private donations, debt, Real Estate Excise Taxes, etc. The Resources Table lists the project's revenue sources, life-to-date (LTD) expenditures through the prior year; the current year revised budget (including Adopted Budget, carry-forward balances, abandonments, and supplemental appropriations); proposed/adopted appropriations; and estimated appropriation requests for the remaining five years of the CIP period.

Fund Appropriations/Allocations: This table lists the appropriating funds and the annual appropriation total for that specific project for the current year and adopted budget year.

Financial Planning Strategy: The financial planning strategy section appears on CIP Project Pages for discrete projects that are large enough to be part of the Project Cost Estimate Review and Validation

Process, as described in the CIP Overview. The financial planning strategy discusses the overall funding plan for the life of the project.

Unsecured Funding: The "Unsecured Funding" table shows the portion of the project cost that does not have committed funding. The "Unsecured Funding Strategy" discusses the department's plan to secure funding for that portion of the project.

O&M Costs (Savings): Description of estimated increases or decreases in operations and maintenance costs as a result of a capital project. "NA" denotes that operations and maintenance costs are not calculated.

Capital Improvement Program

Overview

Capital Improvement Program Purpose

The Capital Improvement Program (CIP) is a six-year financial planning tool that identifies future capital investments and potential strategies for funding those investments. The CIP also satisfies various requirements of cities planning under Washington State's Growth Management Act.

Introduction

The City of Seattle owns and operates a variety of physical assets, ranging from community parks, roadways, bridges, office buildings, libraries, open space, fire stations, maintenance yards, facilities at Seattle Center, and more. The City must properly maintain these assets in order to ensure they are safe, lasting, and provide a welcoming and usable space to serve their intended purposes. The City's utility infrastructure is also included in the CIP, including electric, solid waste, water and wastewater utility assets. The City's capital infrastructure supports City operations, direct public services and programs, and in some cases, provides direct public benefits themselves.

Every year during the annual budget process, the City adopts a six-year CIP, which outlines anticipated investments over that timeframe. The 2026-2031 Proposed CIP totals $9.4 billion over six years, with approximately $1.6 billion of that amount designated for the 2026 budget year.

The 2026-2031 Proposed CIP is a compilation of all CIP adjustments made through the Year End Supplemental period for the 2025 Revised budget. This includes all legislative action that occurred in the following periods:

- 2025 Midyear Supplemental budget adjustments,
- 2025 Year-end Supplemental budget adjustments,
- Stand-alone legislation and administrative adjustments made prior to the year-end Supplemental.

All allocation totals listed in this document are the sum of the project adjustments made in the periods listed above.

Capital Planning Policies

The City has historically based capital planning efforts on a set of criteria that help set priorities among potential capital programs. Resolution 31203, adopted in June 2010, set out the following policies to guide the City's capital spending:

- preserve and maintain existing capital assets;
- support the goals of the City's plans;
- support economic development;
- consider external funding possibilities;
- consider revenue-generating possibilities;
- seek regional funding for regional projects;
- pursue cost-saving commitments; and,
- pursue conservation and sustainability investments.

Additional specific considerations include:

- compliance with regulatory requirements;
- coordination between departments and with other jurisdictions; and
- public safety and health.

Project Cost Estimate Review and Validation Process

The 2026-2031 Proposed CIP continues to incorporate the process that was developed in 2019 through the work of the capital department Directors group. This process reflects an improved approach to budgeting for large, discrete CIP projects in early stages of development and provides Council and the public with a better understanding of the risk and uncertainty associated with each of the projects.

The key elements of the process are:

- Discrete projects with an initial rough order of magnitude total project cost estimate over $10 million will show a range of possible costs rather than an exact dollar estimate.
- Departments will appropriate and budget the estimated cost to reach 100% design, as shown on the CIP Project Page. They will also plan for, and communicate the remaining construction costs by using a midrange "Financial Planning Estimate" for six-year financial planning purposes.
- At the 30% design milestone, the project will be baselined and a total project cost and project schedule will be established. During the next budget cycle (or any subsequent Council action) the department will budget the full total project cost on the CIP Project Page.
- If the baseline total project cost estimate is under $50 million the project will proceed through capital project delivery process according to historic practice.
- If the 30% baseline total project cost is over $50 million, the department will initiate a third-party review of the baseline total project cost estimate. The department will bring the results of the third-party cost estimate review to the Project Delivery Executive Committee and/or the Directors' Capital Committee to determine the next steps.

The Cost Estimate Review and Validation process will be modified according to the findings of the initial pilot projects being used to improve the concept.

Capital Improvement Program Funding

Like all large municipalities, Seattle relies on a variety of sources to pay for capital projects. These include locally generated revenues (taxes, fees, voter-approved levies, utility rates, and user fees), intergovernmental revenues (including state and federal grants), private funding (franchise utilities, philanthropy) and debt issuance. These traditional sources continue to provide the majority of funding for capital facility investments. The City's level of capital investment is based on the mix and amount of financial resources available to the City.

Debt Financing

The City uses multiple forms of debt to finance large capital projects such as Limited Tax General Obligation Bonds (LTGO) also known as councilmanic bonds, Unlimited Tax General Obligation Bonds (UTGO) or voter-approved bonds, and revenue bonds. Unlike pay-as-you-go sources of funding, the issuance of debt requires revenues in future years to repay the principal and interest expenses. Councilmanic debt is a common financing tool used by the City, but those obligations must be repaid from the same set of limited resources including Real Estate Excise Tax (REET), commercial parking tax (CPT) and General Fund revenues. See the "City Bond Issuance and Debt Service" in the Introduction section of the 2026 Proposed Budget for more information on debt financing.

The 2026-2031 Proposed CIP includes approximately $38.2 million in 2026 LTGO bond issuances and related costs for CIP projects. The 2026 bonds will finance significant technology, city facility, and fire station projects.

Ratepayer Funding

Both Seattle City Light and Seattle Public Utilities fund utility projects with revenues from utility rates. Each utility has adopted financial policies that determine what share of their capital investments are funded through cash, and what share from debt. These policies are designed to balance the portion of current investments that are paid by today's ratepayers, versus future ratepayers who will also benefit from long-term capital investments.

Federal Bipartisan Infrastructure Law (BIL) and Inflation Reduction Act (IRA)

The Bipartisan Infrastructure Law (BIL) provides $550 billion nationally in new spending on energy and power infrastructure, access to broadband internet, water infrastructure, and other program areas. The majority of this new funding is divided into Formula Grant Programs and Discretionary (Competitive) grants. This federal funding may be disbursed to cities either directly or through state or infrastructure authorities such as transit authorities. Federal agencies responsible for appropriations are continuing to develop program and funding guidelines and implementation of these programs will be staggered over several years. However, the 2025 budget reconciliation process had led to significant uncertainty regarding this funding. The Inflation Reduction Act (IRA), passed in August 2022, includes $369 billion in new spending to reduce greenhouse gas emissions, invest in clean energy technologies, and extend subsidies for the Affordable Care Act. The IRA is composed primarily of tax credits to private companies and individuals but includes some funding for granting programs as well.

The Mayor has established a process for review and tracking of grant applications for federal funding. This process involves an Executive Steering Committee composed of key department and Mayor's Office personnel that facilitate coordination, leverage opportunities between programs, provide central vision and direction to the City's BIL efforts, and keeps the Mayor's Office, City Council and other stakeholders updated on the City's progress.

Real Estate Excise Tax (REET)

Funding of the City's general government capital program is highly dependent on revenue from Real Estate Excise Tax (REET), which is an excise tax imposed on the sale of real property. REET is a relatively volatile revenue source that generally tracks closely to local economic activity.

Projected REET revenue for the 2026-2031 Proposed CIP period reflects the ongoing impact that elevated interest rates are having on the local real estate market in addition to an uncertain economic climate. Compared to 2024 October Revenue Forecast, the 2025 August Revenue Forecast estimates a $6.7 million decrease in revenue for 2025 and 2026. Despite the lower estimate, REET revenues are projected to increase every year over the 6-year window with revenue increasing by $9 million from 2025 to 2026.

The City's REET policy (Resolution 31952) requires a $10 million REET fund balance reserve to protect against unexpected downturn in REET revenue collection and forecast. The Proposed 2026-2031 is expected to fully replenish the fund balance reserve which was used for the 2025-2030 Adopted CIP.

The 2026-2031 Proposed CIP uses REET to make investments in a wide variety of asset preservation projects across the City's capital departments, to fund ongoing debt service for large capital investments such as Fire Station improvements and Tribal Interpretative Center, and to provide partnership funding for the rehabilitation of Memorial Stadium at Seattle Center.

Seattle's Recent History – Major Voter-Approved Levies and Capital Projects

In addition to reliance upon general tax sources, Seattle undertook several major capital projects during the last two decades using voter-approved funds and councilmanic debt. Voter-approved capital projects include improvements to Seattle Center and construction of new or expanded community centers and parks, new or remodeled downtown and branch libraries, new or remodeled fire facilities, parks improvements, transportation infrastructure improvements and replacement of the Elliott Bay Seawall. The following is a list of recent property tax levies that are still actively funding projects:

- *The Move Seattle Transportation Levy and the 2024 Transportation Levy:* The Move Seattle Levy, a nine-year $930 million levy was approved by voters in 2015 and expired at the end of 2024. The proposed budget appropriates $5.6 million in 2026, as investments funded by the levy wind down. A major financing strategy in the Move Seattle Levy was the dependence on partnerships—leveraging external resources such as state and federal grants to accomplish transportation projects such as Bus Rapid Transit (BRT) – RapidRide Roosevelt. In addition, at the end of 2024, voters passed the $1.55 billion 2024 Transportation Levy, of which $190.6 million is budgeted in the 2026 Proposed Budget. This includes $28 million in arterial asphalt and paving, $22.6 million in bridge investments, $21.3 million in new sidewalks, and $8.7 million in Vision Zero safety investments.

- *Seattle Park District:* The Seattle Park District was passed by voters in 2014, with a goal to provide long term, stable funding to support recreation programing, parks projects and the critical needs for investment in major and ongoing maintenance. 2026 will be the fourth year of Park District Cycle 2, a six-year funding cycle, which is proposed to provide about $41 million in 2026 for major maintenance and capital projects.

- *The 2019 Library Levy:* A seven-year, $219 million levy to support, maintain and improve core Library services. Included as part of the levy were resources for the preservation and maintenance of library facilities. The City Librarian and the Library Board of Trustees prepare annual progress reports that show how levy proceeds have been used each year. The levy provides an average of $3.1 million annually for major maintenance and asset preservation projects; including maintenance necessary for building components such as roofs, floors, finishes, HVAC and mechanical systems. The levy also includes funding for earthquake retrofits for Carnegie branches.

- *The 2008 Parks and Green Spaces Levy:* A six-year, $146 million levy to acquire, develop, or restore, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas. This levy expired at the end of 2014, and the Seattle Park District is now providing on-going funding to help address major maintenance needs, as well as park development, at the Seattle Parks and Recreation (SPR). As of 2024, the 2008 Parks and Green Spaces Levy Fund carried a balance of about $104,000. SPR expects to fully spend these resources on projects identified in the Levy by the end of 2027.

Funding Dynamics for Significant Future Capital Projects

Given general resource funding challenges, the City will continue to rely on a mix of general government resources and voter-approved funding packages to complete major capital projects and to secure needed funding for basic asset preservation. The City has identified several major priority areas for which significant capital investments will be needed. The following sections describe these priority areas at a high level.

Public Safety Facilities

Planning for the future of Seattle's public safety facilities is critical to maintaining the high level of service expected of the Seattle Fire Department (SFD) and Seattle Police Department (SPD). Both departments have a number of large capital facility needs, such as improvements to the Fire Station Headquarters and growing capital needs at police facilities. This CIP provides funding for a new Fire Station 31 in North Seattle, as well as continued support of police facility improvements.

Electrifying the City's Fleet

The Green Fleet Action Plan (GFAP) and Mayoral Executive Orders established the need for a capital program to plan for the future support of rapid electrification of the City's fleet and also support decarbonizing facilities to promote sustainability. The Drive Clean Seattle program originally funded four major projects to install vehicle charging infrastructure that supports transportation electrification to meet greenhouse gas emission reduction goals for the City. This CIP provides continues funding the next phase of prioritized vehicle charging infrastructure projects, including the necessary power service upgrades to key fleet locations at both Charles Street and Haller Lake facilities. The power service upgrades are needed to support large-scale electric vehicle charging hubs and future facility decarbonization.

Transportation

The City's existing transportation network faces an extensive backlog of major maintenance. Current funding is insufficient to maintain the City's roads, bridges, signs, etc. In addition, through a series of long-term planning efforts the City has compiled the previously named "modal plans" into one Seattle Transportation Plan that identifies large potential investments in a transit network, bicycle facilities, freight projects and pedestrian-oriented infrastructure. The $1.55 billion 2024 Transportation Levy is addressing critical transportation programs such as safe routes, relief of congested roadways and maintenance and repair programs, but expires at the end of 2024. This budget reflects the expiration of the Levy to Move Seattle, reprioritizing base department funding to maintain critical infrastructure and services without levy funding. The Department is anticipating federal funding through the BIL and IRA bills that will help address some of these needs.

Protecting and Creating Opportunities for Workers

The City considers not only what capital projects to fund, but also how to deliver them and achieve broader goals for fairness, equity, and opportunity in the community. The Department of Finance and Administrative Services (FAS) leads several policy initiatives to ensure social responsibility and equity in the spending of City capital dollars.

Fair and equitable treatment of workers: FAS monitors and enforces fair and equitable treatment of workers in City construction contracts. In 2013, FAS increased its monitoring and enforcement of wage and labor conditions on City-contracted construction projects, including Office of Housing-financed projects. Funding was provided in 2019 to allow FAS to continue this program, including compliance monitoring for wage and labor violations for relevant projects. It also includes funding to support the Acceptable Worksite program, which trains, teaches and enforces anti-harassment and anti-bullying interventions on City-funded construction projects.

Reduce barriers to construction jobs: The City's spending on major capital investments can help drive employment within the local economy. Construction jobs and related positions offer living-wage jobs that can support individuals and families. The City's Priority Hire program provides training and opportunities for City residents to work on City-funded capital projects. For major capital projects, City contractors are bound by the City's Community Workforce Agreement, which is intended to increase employment for women, people of color and those living in economically distressed areas of the City through establishment of aspirational and mandatory labor hours for the respective groups. In 2017, the Priority Hire program was expanded to include applications from public-private partnership projects with significant City investment such as the Climate Pledge Arena project and the Ocean Pavilion (Seattle Aquarium Expansion) project.

Women and Minority Owned Business (WMBE): The City continues to successfully address contracting equity for minority- and women- owned businesses. In 2011, FAS implemented a Citywide requirement on all public work bids and contracts above $300,000 called the "Public Works WMBE Inclusion Plan" that continues to effectively encourage and enforce commitments by contractors to use WMBE firms. In 2014, FAS launched prompt pay initiatives, which WMBE firms report as very significant and meaningful for their business cash flow. The objective is to continue to provide WMBE firms with business and technical guidance that helps them compete more successfully for public projects, including better equipping them to participate on Priority Hire projects. In 2024, FAS began efforts to modernize the city-wide procurement process and implement a centralized electronic software solution. This e-procurement software solution aims to improve consistency and provide greater accessibility for a wider swath of vendors to submit bids to the City, increasing opportunities for contract equity.

2026-2031 Proposed Capital Improvement Program Summary

The 2026-2031 Proposed CIP totals $9.4 billion for six years and includes approximately 481 projects[1]. Approximately $6.4 billion of the six-year total (67.3%) are utility projects managed by Seattle City Light (SCL) and Seattle Public Utilities (SPU) and mostly funded by utility rates. The Seattle Department of Transportation's CIP totals $1.9 billion (19.9%) over the six-year period, while the remaining departments (Parks and Recreation, Finance and Administrative Services, Seattle Center, Seattle Public Library, and Seattle Information Technology Department) account for approximately $1.2 billion (12.7%) of the six-year CIP.

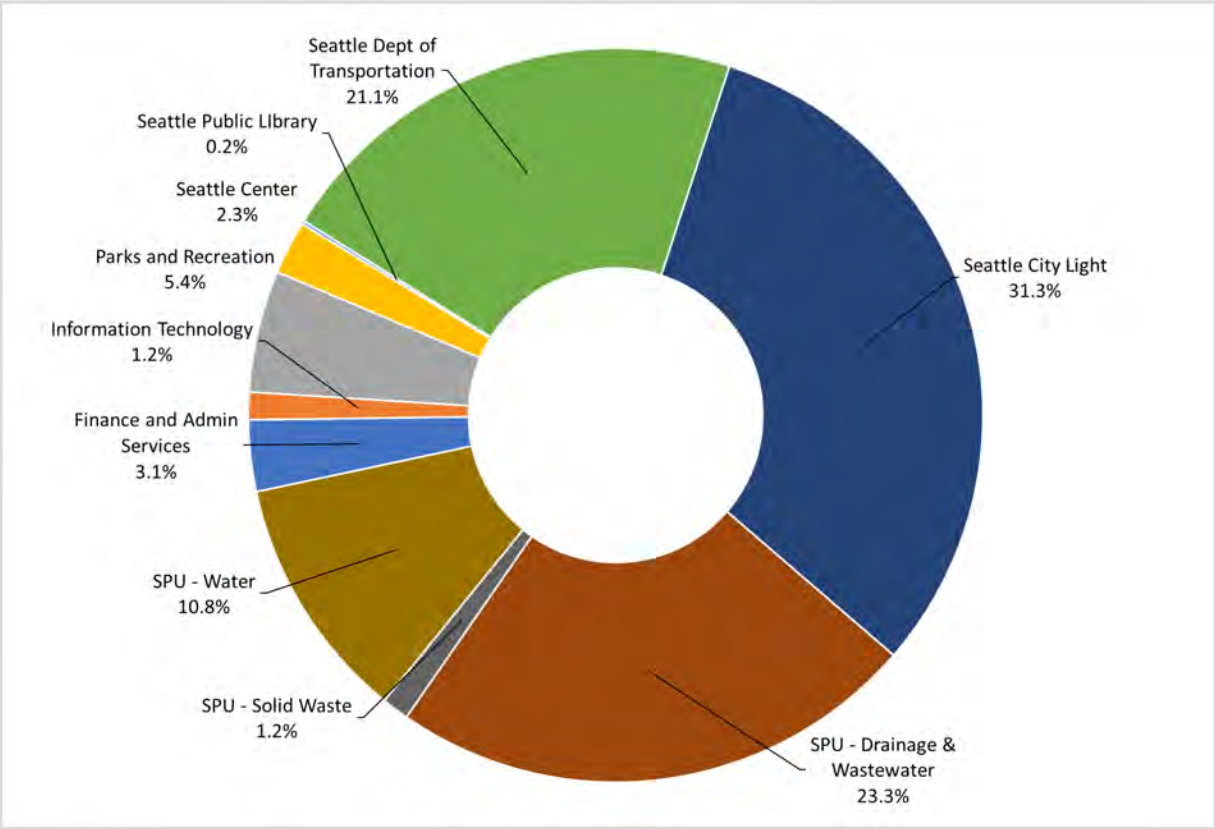
2026-2031 Proposed CIP by Department (000s)

Department	2025 Adopted	2026 Proposed CIP	2027-2031 Proposed CIP	2026-2031 Proposed CIP
Finance and Admin Services	61,071	50,991	173,545	224,537
Information Technology	21,076	19,799	82,288	102,087
Parks and Recreation	85,176	87,715	667,622	755,337
Seattle Center	16,212	38,342	72,704	111,046
Seattle Public LIbrary	8,375	2,587	4,412	6,999
Seattle Dept of Transportation	329,452	345,230	1,537,727	1,882,957
Subtotal	**521,362**	**544,664**	**2,538,298**	**3,082,963**
City-owned Utilities				
Seattle City Light	482,746	511,470	2,585,296	3,096,766
SPU - Drainage & Wastewater	231,072	380,621	1,801,270	2,181,891
SPU - Solid Waste	31,380	19,506	85,948	105,454
SPU - Water	149,537	176,814	797,525	974,339
Subtotal	**894,735**	**1,088,411**	**5,270,039**	**6,358,450**
City Total	**1,416,097**	**1,633,075**	**7,808,338**	**9,441,412**

Note: 2025 Adopted totals are based on the 2025-2030 Adopted CIP. Not all funds above are appropriated; see the 2025 Adopted Budget for a list of capital appropriations by department.

[1] The project total includes all projects with a CIP Project Page in the 2026-2031 Proposed CIP.

2026 Proposed CIP by Department - $1,633 million

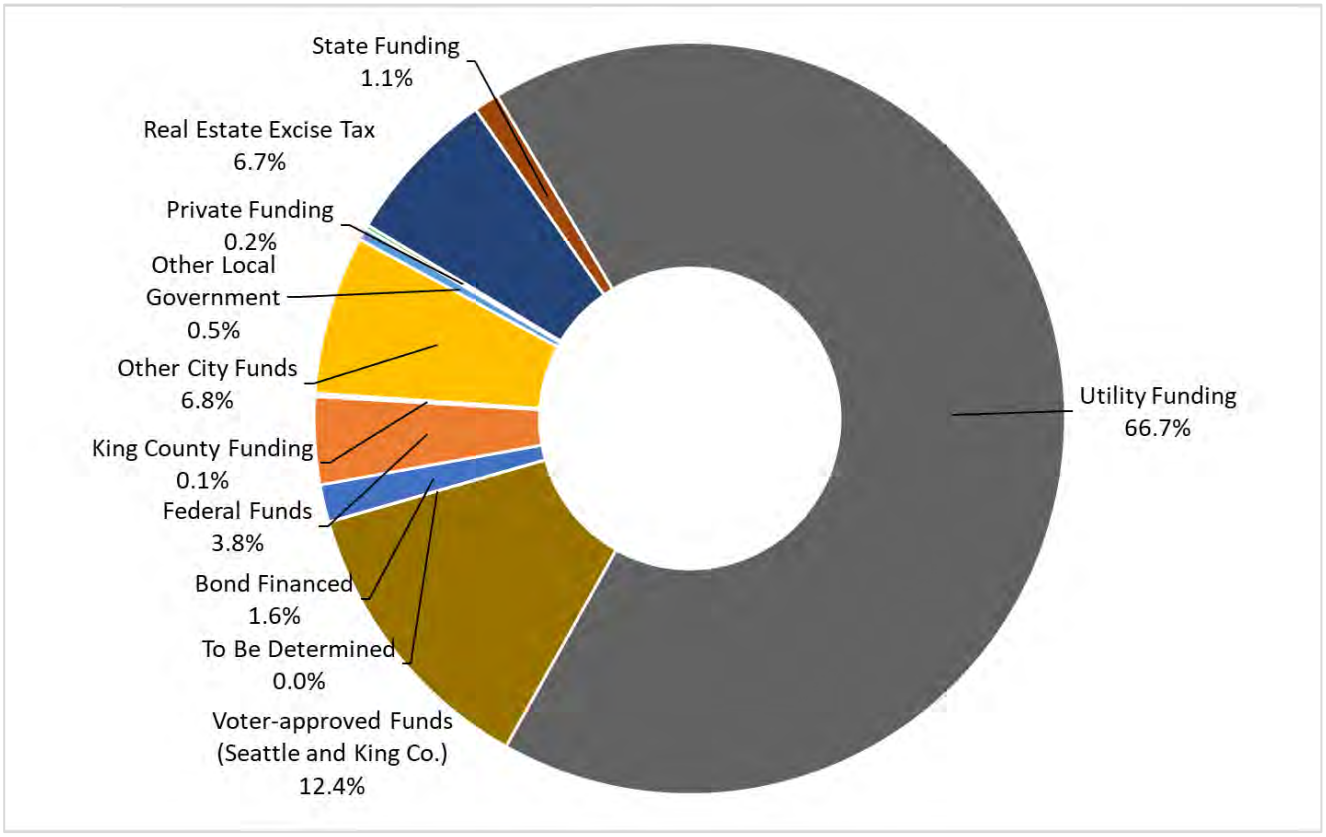


The table below identifies funding sources for the 2026-2031 Proposed CIP by Revenue Source Group

Revenue Source Group	2025 Adopted	2026 Proposed	2027-2031 Proposed CIP	2026-2031 Proposed CIP
Bond Financed	52,438	26,406	230,086	256,492
Federal Funds	43,741	61,485	17,212	78,697
King County Funding	1,300	2,300	6,500	8,800
Other City Funds	102,955	111,506	382,246	493,752
Other Local Government	5,935	8,382	23,082	31,464
Private Funding	2,741	2,968	14,678	17,645
Real Estate Excise Tax	71,309	110,129	505,289	615,418
State Funding	10,223	17,765	42,512	60,276
Utility Funding	896,634	1,089,358	5,270,039	6,359,397
Voter-approved Funds (Seattle and King Co.)	228,820	202,775	1,288,695	1,491,470
To Be Determined	-	-	28,000	28,000
Grand Total	**1,416,096**	**1,633,075**	**7,808,338**	**9,441,412**

Note: 2025 Adopted totals are based on the 2025-2030 Adopted CIP.

2026-2031 Proposed CIP by Revenue Source - $1,633 million



Asset Preservation

The four general government departments in the City's CIP (Finance and Administrative Services, Seattle Public Library, Seattle Parks and Recreation, and Seattle Center) are responsible for approximately 6.9 million square feet of building space, 2.6 million square feet of parking space, and 240 million square feet of grounds (primarily green space) and multiple work yards. These assets require significant investments in preservation and rehabilitation each CIP period.

For 2026, the City will spend a total of $34 million from the two Real Estate Excise Tax Funds and an additional $103.4 million from various other resources on asset preservation and improvements for general government infrastructure in parks, libraries, civic buildings, and on the Seattle Center campus. The Department of Transportation will spend $15.5 million of REET resources and $161 million of other transportation resources on infrastructure asset preservation and improvements during the 2026 budget period.

Neighborhood Projects

As the City adapts to the impacts of unprecedent growth, and plans for yet further development, a focus on the livability of neighborhoods is essential. The 2026-2031 Proposed CIP reflects this focus, and as highlighted below, supports neighborhood-scale capital investments in several different ways.

Neighborhood Matching Fund

The 2026-2031 Proposed CIP maintains funding to Neighborhood Matching Fund (NMF) grant programs. Several CIP projects, particularly in Seattle Parks and Recreation, include funding from NMF.

The City created the NMF in 1988 to provide funding to Seattle neighborhood groups and organizations for a broad array of neighborhood-initiated improvement, organizing, or planning projects. Many of these projects also support citywide initiatives such as Race and Social Justice, Youth Violence Prevention, Environment and Sustainability, and Neighborhood Planning. Awards range from a few thousand dollars (Small Sparks projects are up to $5,000, and the Community Partnership Fund projects range from $5,001 to $50,000), and NMF funds can cover all phases of a capital project except property acquisition. The NMF program requires a 1:2 match for capital projects, which means all awards leverage other private and public contributions. Matches consist of volunteer labor, donated materials, professional services, or money. The Department of Neighborhoods administers the granting process.

Art and Design Funding for City Capital Projects - 1% for Art Program

The 1% for Art program, established by Seattle Municipal Code Chapter 20.32, requires the City deposit 1% of eligible CIP project budgets in the Municipal Arts Fund for the commission, purchase, and installation of artworks throughout Seattle. The Office of Arts and Culture (ARTS) manages the 1% for Art program and the Municipal Arts Fund.

Municipal Art Fund revenues from the 1% for Art program can fluctuate significantly from year-to-year depending on changes in City capital investments. In 2026, the Municipal Art Fund is estimated to receive approximately $3.6 million from capital departments for the 1% for Art program, as described below. Actual receipts may vary because of project timing, prior year credits, actual CIP expenditures, and City Council changes to the CIP.

1% for Art Revenues (Estimated)	2026 Proposed
City Light	$344,442
Seattle Public Utilities	$1,683,821
Seattle Center	$0
Parks & Recreation	$160,000
Transportation	$1,390,000
Total	**$3,578,263**

Design Commission

Established in 1968, the Seattle Design Commission advises the Mayor, the City Council and appropriate City departments on design and environmental aspects of the City's CIP. Commission members are appointed by the Mayor for a renewable two-year term. Membership is comprised of two licensed architects, one professional fine artist, one appointee from the Get Engaged program, one lay member, and at least one and no more than two from each of the following categories, for a maximum total of five: professional urban planner, professional environmental or urban designer, landscape architect, and licensed professional engineer. The Design Commission is fully funded with funds from the Cumulative Reserve Fund.

Projects eligible for review include any on-or above-grade structure, including buildings and additions to buildings, bridges, park developments, street furniture, and all similar installations. The Commission reviews below-grade structures such as tunnels, arcades and underground passageways that are regularly visible to the public. Projects reviewed by the Commission must be financed in-whole or in-part with City funds, be on land belonging to the City, or be subject to approval by the City. Commission involvement in capital improvement projects begins as early in the planning process as possible, starting with participation in the consultant selection process and continuing through the many stages of project development. This includes project reviews at the scope briefing or pre-design stage, conceptual design, schematic design, design development, and sometimes construction documents stages.

Background of Capital Improvement Program Policy Drivers

As described above, City investments in capital projects are guided by a set of key policies reflecting the City's values and priorities. These policies shape how the City takes care of buildings and infrastructure,

invests in capital projects in areas that have accepted growth as envisioned in the City's Comprehensive Plan, preserves the City's historic buildings, supports sustainable building practices, and ensures that all members of the community have access to the economic opportunities capital projects create. The following section details some of these key policies.

Sustainable Building Policy

In February 2000, the City Council adopted a Sustainable Building Policy for the City of Seattle (Resolution 30121) which articulated the City's commitment to environmental, economic and social stewardship and set the expectation that new municipal facilities meet established green building standards. Specifically, it called for all new construction and major remodel projects over 5,000 square feet to achieve a LEED Silver rating. When adopted, this policy was the first of its kind in the nation and represented a groundbreaking approach to demonstrating City leadership and transforming the marketplace.

Since 2000, the green building community has experienced exceptional growth in expertise and capacity. Recognizing this change, in 2011 the City passed an updated Sustainable Building Policy (Resolution 31326). The update represents a comprehensive approach that reflects advances in the green building industry, aligns the policy with the City's increased attention to climate change, addresses a greater range of project types, and ensures that Seattle continues to provide leadership that advances sustainable development in both the public and private sectors. The updated polices include the following requirements.

- For new construction, additions, and major renovation projects 5,000 square feet or greater:
  - The minimum required green building rating is LEED Gold.
  - There are minimum requirements for energy and water efficiency, construction waste reductions, and bicycle amenities.
- For tenant improvement projects 5,000 square feet or greater, where the scope includes mechanical, electrical, and plumbing:
  - The minimum required green building rating is LEED Gold.
  - There are minimum requirements for water efficiency and construction waste reductions.
- Completion of a Capital Green checklist is required for projects smaller than 5,000 square feet or those otherwise not eligible for a LEED rating.
- City departments are encouraged to test new approaches and standards, such as the Living Building Challenge and the Sustainable Sites Initiative.
- Annual reporting of performance under the policy is required by March 31st of each year.

Additionally, the resolution directs City departments to evaluate and improve existing standards and processes that relate to tenant improvements, leasing, and site management.

City of Seattle Comprehensive Plan

The Comprehensive Plan is a 20-year vision and roadmap for Seattle's future. The plan guides City decisions on where to focus development for new jobs and households, how to improve our transportation system, and where to make capital investments such as utilities, sidewalks, and libraries. The Plan is the framework for most of Seattle's big-picture decisions on how to grow. The latest update of the City's Comprehensive Plan "Seattle 2035" was passed by the City Council in October 2016. The City began the process of updating its Comprehensive Plan in 2021 and the work is scheduled to be complete in 2025.

The Comprehensive Plan helped inform the development of the 2026-2031 Proposed CIP as departments have taken special note of capital projects in neighborhoods targeted for substantial growth in the future or that have received substantial growth in the last few years. This effort is intended to make sure areas receiving growth have the appropriate physical infrastructure to accommodate such growth, while balancing the major maintenance of existing facilities, such as power distribution systems, pipes, community centers, swimming pools, libraries, and streets that are located throughout the City, not just in targeted growth areas.

Federal and State Regulatory Requirements

The City's utilities have several facility projects in their Capital Improvement Programs to meet federal and state regulatory requirements. The City of Seattle must abide by the City's two National Pollutant Discharge Elimination System (NPDES) permits, one for storm water and one for combined sewer system. The City is required, for example, to invest hundreds of millions of dollars in the combined sewer/storm water system over the next several years to control the number of combined sewer overflows (CSOs) into receiving bodies of water, including Lake Washington and Puget Sound. This is per a CSO Consent Decree with the Environmental Protection Agency (EPA) and the Department of Ecology (DOE), which outlines how the City will become compliant with EPA and DOE regulatory requirements regarding sewage releases from the city conveyance system.

City Light operates its hydroelectric dams and powerhouses under licenses from the Federal Energy Regulatory Commission. Licenses include Settlement Agreements that require City Light to perform protection, mitigation and enhancement activities. City Light is currently completing mitigation under the current Skagit license (expires in 2025) and is well under way with Boundary License implementation.

City Light also complies with a wide range of permitting requirements and environmental regulations. Examples include the mitigation of soil contamination at former substations, and ongoing environmental mitigation in the Endangered Species Act project. Street-use permits and regulations are a major part of City Light projects that expand and repair the electric distribution system.

Endangered Species Compliance

The Cedar River Watershed Habitat Conservation Plan (HCP) is a 50-year, ecosystem-based plan that was prepared to address the declining populations of salmon, steelhead and other species of fish and wildlife in the Cedar River basin. The HCP was prepared under the Endangered Species Act and is designed both to provide certainty for the City of Seattle's drinking water supply and to protect and restore habitats of 83 species of fish and wildlife that may be affected by the City of Seattle's water supply and hydroelectric operations on the Cedar River. Seattle Public Utilities is continuing to implement its commitments under the HCP, which include downstream habitat protection and restoration, upland forest restoration, logging road decommissioning, and ongoing monitoring. City Light is also acquiring salmon habitat in the Green/Duwamish, Skagit, and Snohomish watersheds.

Americans with Disabilities Act

The United States Department of Justice (DOJ) conducted an audit of select City of Seattle facilities, practices and procedures, in order to assess City compliance with the Americans with Disabilities Act (ADA) and reported its findings to the City. While the City is largely in compliance, there are some elements within facilities that the DOJ has requested that the City update or alter to improve

accessibility for individuals with disabilities. The City is working on an update to its ADA Transition Plan that will guide the development of a long-term strategy that manages the City's most critical public-facing ADA deficiencies first and maximizes accessibility to the greatest extent possible.

FAS coordinates and oversees implementation of ADA improvements in certain City facilities, determines and reports compliance to DOJ, and reviews and modifies as needed the facilities design and construction process with regard to the ADA. The City is in the process of moving towards a new approach to ADA improvements in which these improvements are included in ongoing maintenance and other remodeling work.

In order to provide additional proactive monitoring of compliance with ADA standards for new capital projects, the City added staffing dedicated to monitoring ADA compliance of new projects. All capital departments have a specific ADA coordinator and large departments such as Seattle Parks and Recreation, SDOT, and FAS have dedicated ADA staffing.

Historic Preservation

Seattle's commitment to historic preservation began with citizen efforts in the 1960s to block the demolition of two of Seattle's oldest neighborhoods—Pike Place Market and Pioneer Square. Both neighborhoods were threatened with proposals that would have irreversibly changed the character of the districts. The Pike Place Market was faced with an Urban Renewal Plan that would have demolished it, while Pioneer Square was threatened with a major roadway project. In 1970, the City Council created the Pioneer Square Preservation District, Seattle's first historic district. Then, in 1971, voters approved an initiative to create the Pike Place Market Historical District. In 1973, the City Council adopted a Landmarks Preservation Ordinance to safeguard properties of historic and architectural significance throughout the City. Today, Seattle's Historic Preservation Program encompasses eight historic districts located across the City and more than 400 designated landmarks. The City currently owns or maintains many of those landmarks, including libraries, park buildings, and fire stations.

Parks and Recreation

Section 1: Overview

Seattle Parks and Recreation (SPR) stewards a thriving and diverse system of parks, natural areas, community centers, boulevards, trails, playgrounds, fields and courts, pools, beaches, and so much more. This system has a rich history extending back to the establishment of Seattle's first park, Denny Park, in the 1880's and plays an important role in keeping Seattle a dynamic and connected community as the city continues to grow and change. Our parks and recreation system connects Seattle's residents and visitors to nature, provides opportunities to stay healthy and improve well-being, and celebrates the vibrancy of our city.

The 2026-2031 Proposed Capital Improvement Project (CIP) reflects a one-time realignment of planned capital debt service appropriation to align with updated project schedules and thereby allowing for a commensurate one-time reduction in General Fund resources in 2026. As part of this change, the Proposed CIP also shifts certain debt capacity including the planned amount to address unreinforced masonry (URM) compliance to the Green Lake Community Center and Evans Pool renovation project beginning in 2027, allowing for the fuller renovation of the community center and pool. Although the CIP assumed debt issuance for URM capital investments, the department is still assessing unreinforced masonry structures across SPR's assets in anticipation of the new city requirements to be developed by the Seattle Department of Constructions and Inspections (SDCI).

The Proposed CIP also provides one-time funding to address several emergent capital issues in 2026 including safety improvements to Gas Works Park and cost escalation on the planned improvements at the Leschi Moorage.

Section 2: Thematic Priorities

SPR's Proposed CIP is focused on promoting healthy people, a thriving environment, and vibrant communities by preserving, enhancing, and expanding the physical assets where all of the people of Seattle can play, learn, contemplate, and build community. As described in the Project Selection Criteria section, SPR uses criteria including safety, asset preservation, race and social justice, legal obligation, and improvements in efficiency to set priorities for capital projects. Each of these criteria is a direct reflection of SPR's core values of access, opportunity, sustainability, and equity.

Aligning Capital Investments with Growth and/or Community Planning

Seattle's Comprehensive Plan, "Seattle 2035," is a 20-year vision and roadmap for Seattle's future that guides City decisions on where to build new jobs and housing, how to improve the transportation system and where to make capital investments such as utilities, sidewalks, parks and open space and libraries. The Comprehensive Plan is the framework for most of Seattle's big-picture decisions on how to grow while preserving and improving our neighborhoods. The plan brings forward race and social equity as a foundational core value which SPR also leverages in our capital planning efforts including the department's Parks and Open Space Plan.

In preparation for Cycle 3 of the Seattle Metropolitan Park District ("Park District"), SPR will be updating the 2024 Parks and Open Space Plan. The Plan is required by the Washington State Recreation and Conservation Office (RCO) to maintain the City's eligibility for state grants and funding programs supporting outdoor recreation development and open space acquisition. It will also inform the continuation or expansion of capital investments funded by both the MPD and other capital funding sources. The planning efforts will continue to focus on developing an accessible and integrated open space and recreation system in Seattle in alignment with the City's Comprehensive Plan. SPR and the city's Office of Planning and Community Development meet regularly to ensure alignment between the two departments' efforts.

Aligning Capital Investments to Advance Climate Change Efforts

Seattle's Climate Action Plan provides a framework for meeting Seattle's climate protection goals, including the overarching goal of becoming carbon neutral by 2050. SPR's role involves implementing our Climate Resiliency strategy, meeting building energy plan goals such as LEED compliance and decarbonization (described below), and working towards urban forest restoration goals, such as those outlined in the Green Seattle Partnership.

SPR is also committed to developing and managing an environmentally sustainable park system. This means using energy and utilities with conservation in mind in all facilities, effectively managing the use of water for irrigation and other purposes, creating efficiently maintained landscapes, and operating clean and safe park facilities.

Investments in Climate Conscious Buildings are included in the current Park District funding cycle (Cycle 2 from 2023-2028) to decarbonize certain SPR facilities. This funding will support the conversion away from the use of fossil fuel (primarily natural gas) heating systems to systems that rely on electricity primarily generated through hydropower, support charging infrastructure for electric fleet and equipment, electrical service upgrades, and building envelope improvements to meet energy code requirements. In many cases, this work will provide cooling and improved air filtration in facilities, improving adaptiveness to extreme heat and smoke events.

The Park District provides $2 million in annual seed funding to support adding decarbonization to at least six planned renovation projects over the course of Cycle 2 and to provide match funding to seek external grants.

Section 3: Project Selection Criteria

SPR develops Asset Management Plans (AMP) to identify and rank necessary major maintenance projects based on specific asset classes (e.g., roofs, athletic fields, play areas, sport courts).

Each class-specific AMP contains a set of projects to address facility needs. SPR identifies projects through ongoing condition assessments, consultant studies, work order analyses (to identify key problem areas), and intradepartmental information-sharing of facility maintenance issues and needs. SPR is consistently reviewing and updating its AMPs. While SPR's planning staff prepares and coordinates the AMP planning process and documents development, the process involves a collaborative approach throughout the department to develop project scopes and budget estimates.

Projects are prioritized within and between these classes using the following six criteria:

- **Code Requirements:** The project brings a facility or element up to federal, state, and Seattle code requirements (such as ADA, water quality, or fire suppression) or meets other legal requirements.

- **Life Safety:** The project will eliminate a condition that poses an imminent threat of injury. Examples of safety hazards are lack of seismic elements, failing piling, outdated play equipment, emergency management elements, or a documented environmental health hazard.

- **Facility Integrity:** The project will help keep the facility operational and extend its life cycle by repairing, replacing, and renovating systems and elements of the facility, including building envelope (roof, walls, windows), electrical, plumbing, storm and sewer line replacement, and synthetic turf replacement.

- **Improve Operating Efficiency:** The project will result in the reduction of operating and maintenance costs including energy and water savings and climate mitigation strategies.

- **Equity:** The project will preserve or enhance an asset which serves low-income and racially diverse communities.

- **Other:** Projects that have a unique element (e.g., leverage other funds) and/or have known needs that do not fit the other priorities. Class-specific criteria such as reserved hours (for event/athletic facilities, for example) or the presence of related amenities or park classification may also be used to guide prioritization.

Projects are prioritized based on the criteria above along with other more class-specific criteria, and funding is budgeted based on projected spend. Many projects take at least three years to complete. Less money is required at the beginning of a project during the Planning and Design phases than during the later Construction and Close Out phases and the budget is planned accordingly. If project timelines shift, funding is adjusted to align with the revised spending projections.

Section 4: 2026-2031 CIP Highlights

SPR's 2026-2031 Proposed CIP budget across all funds is $87.7 million in 2026 and reflects a wide range of discrete projects and ongoing programs with a mix of funding sources. Of this amount, 47% or about $41 million is from Park District revenues.[1]

The Proposed CIP reflects a one-time realignment of Park District capital resources to the operating side of the Park District to support sustainability of parks and recreation services given the projected shortfall in the General Fund. The majority of the capital realignment is from the shift of the planned debt service for the five Cycle 2 community center renovation projects from 2026 to 2027, bringing the appropriation in line with updated project schedules. The 2025-2030 Adopted CIP assumed the issuance of $151 million in bond funding in 2026 for the community center projects and related contingency and approximately $6.7 million in appropriation to cover related debt service. The Proposed CIP implements the technical adjustment to shift bond appropriation from 2026 to 2027 to match current construction schedules for each of the five projects and utilizes the associated debt service appropriation to address the one-time General Fund gap in 2026 and help support planning and design of the Green Lake Community Center and Evans Pool renovation project. In addition, the Proposed CIP also realigns the debt service appropriation for URM projects to help support an expanded scope of the Green Lake Community Center and Evans Pool renovation project beginning in 2027.

Finally, the Proposed CIP includes one-time Real Estate Excise Tax (REET) investments in SPR's public restrooms as well as technical changes to align with the citywide debt schedule and the addition of funding to the outyears of the CIP aligned with City Budget Office projections.

Park District CIP Realignments

Community Center Capital Investments and Planned Debt Service

The Proposed CIP makes one-time adjustments to planned debt issuance and repayment plans for the community center rebuilds or renovations at 8th and Mercer, Green Lake, Lake City, Loyal Heights, and Queen Anne, based on current project schedules. Of the combined savings of approximately $6.7 million of planned

[1] For the Park District, funding for CIP beginning in 2029 will be determined during Cycle 3 planning, therefore a continuation of current policy direction is assumed in this Proposed CIP in the meantime. Cycle 3 is anticipated to be 2029-2034.

debt repayment in 2026, approximately $4 million is realigned with Park District operating lines of business to free up General Fund resources, and $2.7 million is redirected to the Green Lake Community Center and Evans Pool renovation project to support continued design and permitting of the project in preparation of 2027 debt issuance for the construction phase.

- **New 8th and Mercer Community Center:** SPR is in ongoing discussions with the Mayor's Office about this project given the developer's continued delayed timeline. The CIP budget shifts funding to 2027 in the interim.

- **Green Lake Community Center and Evans Pool:** The project scope and approach is under review following the Evans Pool Seattle Landmark designation requiring the design to include a building layout that accommodates at least the preservation of the unique roof on the facility. These technical considerations along with public outreach efforts will continue to inform ongoing design and permitting efforts with construction planned to start in late 2027 or early 2028. The Proposed CIP increases bond funding for the project from $56 million to $73 million in 2027 funded in part by the elimination of the URM bond issuance assumption. The current scope assumed a phased approach to this project; the additional funding included in the Proposed CIP will allow the community center and pool work to now be accomplished at one time.
    - Note the cumulative changes in planned Park District debt service appropriation outlined above is offset by $2.7 million for the Green Lake Community Center and Evans Pool project to continue planning and design in preparation for construction in late 2027/early 2028. This approach is consistent with City financing practices to limit debt financing to the construction phase of major capital projects.

- **Lake City Community Center:** SPR and the city's Office of Housing are partnering to redevelop the site with the goal of co-locating a new community center with affordable housing. A developer was chosen through a Request for Proposal process in late April 2025. The development team will be working closely with SPR staff to design the community center with guidance from the community advisory team through 2026. At this point in the project, construction is not anticipated to start until early 2027.

- **Loyal Heights Community Center:** The project includes a renovation of the facility including decarbonization and is currently in the planning phase. A selection process is underway to identify a consultant team to coordinate design and construction administration (GC/CM process approved for project). The project is anticipated to continue planning and design through 2026 with construction anticipated in early 2027.

- **Queen Anne Community Center:** The project was originally planned as a stabilization project and Council added additional bond financing in Cycle 2 to fund a fuller renovation including decarbonization, infrastructure improvements, and a general refresh of the building. The department will continue planning and design informed by outreach with the community through 2026 with construction anticipated in early 2027.

- **Debt Contingency:** Cycle 2 included debt contingency appropriation to supplement any of the above projects as needed given the budgets were estimated in 2022. This funding shifts to 2027.

- **Unreinforced Masonry (URM) Projects:** As described above, the Proposed CIP realigns this Council-added debt issuance appropriation that was originally budgeted to meet the city-mandated remediation of unreinforced masonry across SPR owned facilities. The department continues to assess the portfolio

of unreinforced structures in anticipation of new city requirements to be developed by the Seattle Department of Construction and Inspections and is therefore shifting the planned URM funding to the Green Lake Community Center and Evans Pool project beginning in 2027.

One Time Emergent Priorities and Investments

In addition to the one-time Park District changes, the Proposed CIP also includes funding to support several emergent capital priorities in 2026.

- **Gas Works Park:** The budget adds $1.8 million in one-time funding supported by the Park and Recreation Fund for 2026 to enhance safety at Gas Works Park. In addition to funding park improvements, it will remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" at Gas Works Park. Appurtenances have been used by trespassers and include catwalks, ladders, support framing, select piping and valving, and pipe sections that currently extend beyond the security fencing. Improvements include the installation of security lighting to 'up-light' the towers from purposefully placed fixtures around the perimeter of the towers to help support park safety.

- **Leschi Moorage:** The Proposed CIP includes $1 million in one-time King County Levy funding to support the contractually required improvements at the Leschi Moorage. The cost of the project has increased due to permitting delays and additional environmental requirements. The project will install a large floating breakwater with a boat sewage pump-out facility, which will provide transient boat moorage and public access. There is currently no public transient moorage or boat sewage pump-out on this part of Lake Washington, and the existing dock is not accessible to all ages and abilities.

- **Park Restrooms:** The ongoing vandalism of SPR's public restrooms leads to unplanned and often very costly repairs or rebuilds of these assets. Further, the need to quickly address damaged facilities requires the reprioritization of capital funding supporting other priority projects, including planned restroom renovations. To support SPR's ongoing efforts to address vandalism response and prevention in park restrooms, the Proposed CIP includes $2 million in one-time REET funding, bringing the total 2026 investment in restroom capital projects to roughly $5.5 million.

  Approximately $1.5 million will help mitigate increased deductibles in the City's property insurance policy. The Park District Cycle 2 plan assumed $250,000 annually to cover insurance related costs for emergent and unplanned restroom renovations needed because of significant vandalism (mainly arsons that partially or fully damage a facility beyond reasonable repair and requiring renovation). However, since the start of Cycle 2, the city's property insurance deductible has increased from $250,000 per incident to $1 million, placing strains on SPR's vandalism response. This additional REET investment will help mitigate the impact of that change by providing one-time resources to supplement SPR's baseline funding for the public restroom program.

  The remaining $500,000 supplements another Cycle 2 investment aiming to winterize all park restrooms by adding one-time capital funding. Funding will be used to address infrastructure improvements necessary to winterize certain facilities that are beyond the scope of regular maintenance. Upon completing restroom conditional assessments over the past few years, SPR learned certain restroom sites require more complex and costly efforts to allow them to be open and operable year-round, which is higher than the initial projected investment outlined in Park District Cycle 2 plan. The scope of winterization does not include major renovations, but more complex projects could require permitting and a greater level of effort. SPR's restroom sites are not identical and often do not have the same

design and infrastructure, requiring individual approaches to each facility. This funding will help successfully winterize about 15% of the facilities (9 of the remaining 60 sites that close over the winter).

- **Discovery Park Environmental Learning and Visitor Center:** The facility suffered significant damage in early 2025 due to flooding and is currently closed to the public after undergoing renovations in 2024 to improve accessibility. SPR added project design for this facility to an existing package of decarbonization projects, which is currently in design and fully funded in the Proposed CIP. The estimated construction cost to reopen the facility is approximately $2.5 million, and the Proposed CIP does not include this additional appropriation. SPR commits to exploring opportunities to realign funding towards this project through a budget ordinance, should it be ready to move to construction in 2026.

Section 5: CIP Revenue Sources

Funds for the development of the system and for ongoing asset management come from a variety of sources. The two largest funding sources for SPR's capital work are typically the Park District and REET. The majority of the remaining funding comes from the Landscape Conservation and Local Infrastructure Program revenues, Community Development Block Grant, and the King County Levy. Other funding includes other special fund sources, grants, and private donations.

Seattle Park District

On August 5, 2014, voters in the city of Seattle approved Proposition 1 which created the Seattle Park District. A park district, also called a metropolitan park district, collects property taxes to fund parks and recreation services including park and facility maintenance, recreation facilities and programs, land acquisition, park improvements, and new park development on previously acquired sites. As an ongoing funding source, Seattle Park District property taxes provide more stable funding than time-limited levies allowing SPR to more effectively plan and schedule investments and provide some flexibility when emergencies arise. An updated Seattle Park District Financial Plan was approved for 2023-2028 (Cycle 2) in November 2022 and amended by the Park District Board in November 2023.

Real Estate Excise Taxes (REET)

REET funding is used for asset preservation purposes, including ongoing major maintenance of existing assets and new parks or facilities. Funding has historically fluctuated significantly from year to year depending on changing forecasts and citywide priorities, and SPR tries to prioritize annual allocations on sustaining ongoing programs and investing in assets with the greatest need using an equity lens where possible. Examples of major maintenance programs supported fully or partially by REET depending on annual funding levels include small irrigation upgrades, trail maintenance, athletic field turf maintenance and improvements, paving restoration, landscape and forest restoration, and others.

Landscape Conservation and Local Infrastructure Program (LCLIP)

From 2025 through 2034, the Landscape Conservation and Local Infrastructure Program (LCLIP) revenues will be appropriated in the Park and Recreation Fund and be used to support park and recreation investments. Current legislation outlines that projects eligible for LCLIP funding must be located in South Lake Union, Downtown, or parts of Pioneer Square and the Chinatown/International District. 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). 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. LCLIP funds supported transportation investments through the Seattle Department of Transportation

(SDOT) from 2015 through the end of 2024. SPR will receive LCLIP revenue from 2025-2034, at which point it will switch back to the SDOT for 2035-2039.

Community Development Block Grant (CDBG)
SPR receives CDBG funding annually to support the Seattle Conservation Corps, a year round job training and skill building program for people experiencing homelessness, providing work opportunities in a structured and supportive environment. CDBG is the sole funding source for the Parks Upgrade Program (PUP), which is the primary work training program for corps members. The PUP program includes training projects in low and moderate areas in alignment with CDBG requirements while also improving these public spaces. CDBG is the most critical funding source for the program.

King County Levy
Voters have continuously approved King County levies supporting parks and open spaces which have also provided annual allocations to cities within King County. The levy funds have supported various SPR capital programs through the years depending on allowable uses of the funds but consistently supports SPR's public restroom and play area renovation programs.

Section 6: Summary of Upcoming Budget Issues and Challenges

Escalation and Associated Uncertainty
Like other City departments with significant capital project portfolios, SPR continues to experience inflation-based cost increases under past and current economic conditions. While the department's approach has been to contain impacts through the reallocation of savings from completed projects when possible, or through scope and scale changes on projects, the reality of these pressures poses ongoing challenges. The department will continue to keep this issue at the forefront of the planning and design of the Cycle 2 community center renovations given the complexity and scale of those projects.

ADA Barrier Removal Schedule
Addressing identified access issues in alignment with the Americans with Disabilities Act (ADA) Barrier Removal Schedule (BRS) coupled with SPR's ongoing ADA work exceeds funding available. Based on a conceptual planning estimate, SPR will need approximately 26 years at the currently planned funding levels to address all of the current BRS-identified barriers, which only addresses the BRS issues, not the total ADA needs across the entire parks and recreation system. The investments in ADA outlined in the Park District Cycle 2 plan reduces the timeline from 47 years to 26 years, which is a significant achievement, but much work remains.

Building Electrification
Executive Order 2021-09 directed the Office of Sustainability and the Environment (OSE) and all relevant capital departments, including SPR, to complete a Municipal Building Electrification Strategy "to plan for all municipal buildings to operate without fossil fuel systems and appliances no later than 2035." In addition to the $2 million annual Park District investment in climate conscious buildings, SPR is coordinating with OSE and the Office of Intergovernmental Relations to leverage City and external funds to address SPR's inventory of 65 buildings that remain heated by fossil fuels (including 10 pools).

Woodland Park Zoo
Per the updated Master Operating Agreement with Woodland Park Zoological Society (Zoo), the annual operating and maintenance support and capital major maintenance support the city is contractually obligated to pay the Zoo 100% of inflation according to the June-to-June change in the Seattle Metropolitan Statistical Area's Consumer Price Index-All Urban Consumers (CPI-U). There are no changes to the capital maintenance support

for the Zoo in the Proposed CIP, but there have been in the past. Once the annual inflation is calculated, SPR addresses the increases within allocated REET resources annually, which could impact the project scope or delivery of other REET-funded CIP projects.

Lack of Resources to Support Fleet Electrification
SPR is following the citywide mandate to replace outgoing gasoline-powered vehicles with electric vehicles (EVS) as part of the city's larger commitment to achieving a 100% fossil-fuel-free municipal fleet by 2030. This transition requires updating the electrical infrastructure at maintenance facilities to support EV charging. Installing charging stations at SPR's older park facilities and maintenance shops requires significant electrical upgrades to accommodate the increase in demand. Also, large parking lots at maintenance facilities must be reconfigured and retrofitted to integrate numerous charging stations. However, because additional funding has not been added to complete this work, SPR must redirect existing CIP funding from other capital projects or programs to meet this mandate.

Section 7: Future Projects/What is on the Horizon

Camp Long
The historic Camp Long Lodge was significantly damaged in November 2024 due to arson. The City's insurer provided approximately $2.6 million in 2025 to support the renovation of this facility, and SPR estimates this funding is sufficient to stabilize the facility (efforts already underway), as well as support the planning and design phase. Due to the facility's historic nature, SPR anticipates that the renovation of the Camp Long Lodge will count as a substantial alteration of the building, triggering code upgrades to each of its systems. Along with accessibility improvements, this renovation will require an involved design, review, and permitting process. SPR therefore anticipates construction going to bid no earlier than 2028 solely due to the planning/construction timing realities of such a major historical renovation following arson, and SPR is considering options of how to fund this phase of the project.

Gas Works Park
In addition to the separate one-time funding proposal related to safety improvements in 2026, as part of the annual budget process, SPR also updates cost estimates for the remediation work at Gas Work Park based on the ongoing mitigation work. The City, Puget Sound Energy, and the Washington State Department of Ecology are responsible for the cleanup of hazardous substances to both the uplands region of the park as well as in water sedimentation, which is coordinated by Seattle Public Utilities. The upland work has been complete, and the water remediation is now estimated to begin in 2029.

Updated Operating Agreement with Seattle Aquarium
The Seattle Aquarium's Ocean Pavilion opened to the public in August 2024, as a critical component in the redevelopment of Seattle's central waterfront which opened in 2025. The Seattle Aquarium Society's (SEAS) overall funding strategy for the project included a private bank loan approved by the City Council in late 2023. As part of the loan and subsequent developer agreement, the City and SEAS are required to amend the current Operations and Management Agreement (OMA) anticipated to be complete in 2026. The OMA outlines the various roles and responsibilities of both SPR and SEAS. While SPR is not anticipating any direct budget impacts on the department's budget for 2026, the OMA may need to address various terms and conditions including the new Ocean Pavilion which may involve additional funding support in a future budget process.

Green Space Acquisitions- 2008 Parks Levy

Project No:	MC-PR-12001	**BSL Code:**	BC-PR-10000
Project Type:	Ongoing	**BSL Name:**	2008 Parks Levy
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provided for acquisition of properties to fill gaps in existing public ownership and preserve continuity in existing public ownership. The project scope targeted acquisitions in the following designated green spaces: Arroyos Natural Area, East Duwamish Greenbelt, Northeast Queen Anne Greenbelt, Ravenna Woods, Thornton Creek Watershed, and West Duwamish Greenbelt. Levy funds are supplemented by grants and funds from other sources for these acquisitions. This project is part of the 2008 Parks Levy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Interest Earnings	305	-	-	-	-	-	-	-	305
Seattle Voter-Approved Levy	9,181	5	-	-	-	-	-	-	9,186
Total:	**9,486**	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**9,491**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2008 Parks Levy Fund	9,181	5	-	-	-	-	-	-	9,186
Open Spaces & Trails Bond Fund	305	-	-	-	-	-	-	-	305
Total:	**9,486**	**5**	**-**	**-**	**-**	**-**	**-**	**-**	**9,491**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood Park Acquisitions- 2008 Parks Levy

Project No:	MC-PR-14001	**BSL Code:**	BC-PR-10000
Project Type:	Ongoing	**BSL Name:**	2008 Parks Levy
Project Category:	New Facility	**Location:**	Multiple Locations
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provided for acquisition of property to create new urban parklands in Seattle's most densely-developed neighborhoods as identified in Seattle Parks and Recreation's 2006 Gap Analysis. Levy funds are supplemented by grants and funds from other sources and are not expected to be sufficient to complete acquisitions in all the targeted areas. This project is part of the 2008 Parks Levy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Seattle Voter-Approved Levy	24,064	516	-	-	-	-	-	-	24,581
Total:	**24,064**	**516**	**-**	**-**	**-**	**-**	**-**	**-**	**24,581**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2008 Parks Levy Fund	24,064	516	-	-	-	-	-	-	24,581
Total:	**24,064**	**516**	**-**	**-**	**-**	**-**	**-**	**-**	**24,581**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Opportunity Fund Development- 2008 Parks Levy

Project No:	MC-PR-15002	**BSL Code:**	BC-PR-10000
Project Type:	Ongoing	**BSL Name:**	2008 Parks Levy
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The project provided a contingency for Opportunity Fund projects on a case-by-case basis, subject to Department recommendations. General costs applicable to all projects, such as interest on borrowed funds, may be paid from this project. Specific projects were authorized and funded through separate legislative action. This project is part of the 2008 Parks Levy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Voter-Approved Levy	-	-	-	-	-	-	-	-	-
Seattle Voter-Approved Levy	163	178	-	-	-	-	-	-	341
Total:	**163**	**178**	**-**	**-**	**-**	**-**	**-**	**-**	**342**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2008 Parks Levy Fund	163	178	-	-	-	-	-	-	341
King County Parks Levy Fund	-	-	-	-	-	-	-	-	-
Total:	**163**	**178**	**-**	**-**	**-**	**-**	**-**	**-**	**342**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Northwest Native Canoe Center Development

Project No:	MC-PR-15010	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Improved Facility	**Location:**	860 Terry AVE N
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 7
Start/End Date:	2014 - 2026	**Neighborhood District:**	Lake Union
Total Project Cost:	$4,423	**Urban Village:**	South Lake Union

This project, part of the 2008 Parks Levy Opportunity Fund, develops a canoe carving house which includes a living roof, and installs a carved "Welcome" figure on the shoreline. The facility will be operated by the United Indians of All Tribes Foundation, which intends to hold demonstrations and classes providing hands-on insight into distinctive varieties of Native American culture, in a location at Lake Union where Native carvers are safe and the public is welcome. This is the first phase of a two-building development.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Private Funding/Donations	-	1,688	-	-	-	-	-	-	1,688
Seattle Voter-Approved Levy	742	9	-	-	-	-	-	-	750
State Grant Funds	-	1,985	-	-	-	-	-	-	1,985
Total:	**742**	**3,682**	**-**	**-**	**-**	**-**	**-**	**-**	**4,423**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	742	9	-	-	-	-	-	-	750
Park And Recreation Fund	-	3,673	-	-	-	-	-	-	3,673
Total:	**742**	**3,682**	**-**	**-**	**-**	**-**	**-**	**-**	**4,423**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Othello Park Improvements

Project No:	MC-PR-15011	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Improved Facility	**Location:**	4351 S Othello ST
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 2
Start/End Date:	2014 - 2026	**Neighborhood District:**	Southeast
Total Project Cost:	$650	**Urban Village:**	Not in an Urban Village

This project, part of the 2008 Parks Levy Opportunity Fund, renovated the play area and basketball courts, installed benches and games tables, prepared P-Patches, and added rain gardens and bio-swales to address drainage. This project also included way-finding markers embedded in the walking paths. Renovations improved safety in the park and helped the park function better as a neighborhood and community gathering spot.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Seattle Voter-Approved Levy	643	7	-	-	-	-	-	-	650
Total:	**643**	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**650**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2008 Parks Levy Fund	643	7	-	-	-	-	-	-	650
Total:	**643**	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**650**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood Parks & Playgrounds- 2008 Parks Levy

Project No:	MC-PR-16001	**BSL Code:**	BC-PR-10000
Project Type:	Ongoing	**BSL Name:**	2008 Parks Levy
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The project provided a contingency for Neighborhood Parks & Playground projects on a case-by-case basis, subject to Department recommendations. General costs applicable to all projects, such as interest on borrowed funds, may be paid from this project. This project is part of the 2008 Parks Levy.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Voter-Approved Levy	148	215	-	-	-	-	-	-	363
Total:	**148**	**215**	**-**	**-**	**-**	**-**	**-**	**-**	**363**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	148	215	-	-	-	-	-	-	363
Total:	**148**	**215**	**-**	**-**	**-**	**-**	**-**	**-**	**363**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Marra-Desimone Park Development

Project No:	MC-PR-16004	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	New Facility	**Location:**	9026 4th AVE S
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 1
Start/End Date:	2013 - 2026	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$1,915	**Urban Village:**	Not in an Urban Village

This project provided for development of Marra-Desimone Park, which includes the Marra Farm, Seattle's largest site for urban gardening. It implemented elements of the "Long-Range Development Plan for Marra-Desimone Park" (2008), and may have include enhancement of the existing farm area, development of community and recreation space on the eastern side of the park, paths, and gateway features. This project is part of the 2008 Parks Levy.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Voter-Approved Levy	1,908	7	-	-	-	-	-	-	1,915
Total:	**1,908**	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**1,915**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	1,908	7	-	-	-	-	-	-	1,915
Total:	**1,908**	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**1,915**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Victor Steinbrueck Park Renovation

Project No:	MC-PR-16005	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Improved Facility	**Location:**	2001 Western AVE
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2013 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$3,325	**Urban Village:**	Downtown

This project renovates the existing Victor Steinbrueck Park to help revitalize this park located in the Pike Place Market. Renovations may include new seating, paths and circulation modifications, landscaping, lighting, signage, and related elements. This park is within the boundaries of the Pike Place Historical District. This project is funded in part by the 2008 Parks Levy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Seattle Voter-Approved Levy	3,230	95	-	-	-	-	-	-	3,325
Total:	**3,230**	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**3,325**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2008 Parks Levy Fund	3,230	95	-	-	-	-	-	-	3,325
Total:	**3,230**	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**3,325**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Public Restroom Renovations-2008 Levy Phase 2

Project No:	MC-PR-16007	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2014 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$2,359	**Urban Village:**	Multiple

This project, funded with 2008 Parks Levy funds redirected from the Seattle Asian Art Museum renovation project , renovates selected public restroom sites for improved ADA access, ventilation and finishes (walls and floors) and security. The renovations may include reconfigured stalls, new toilets and urinals, ADA compliance improvements, paint and finishes, and related work, depending on the needs of a particular site. This project was previously named Comfort Station Renovations-2008 Levy Phase 2.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Voter-Approved Levy	2,295	64	-	-	-	-	-	-	2,359
Total:	**2,295**	**64**	**-**	**-**	**-**	**-**	**-**	**-**	**2,359**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	2,295	64	-	-	-	-	-	-	2,359
Total:	**2,295**	**64**	**-**	**-**	**-**	**-**	**-**	**-**	**2,359**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Hiawatha Community Center Renovation-2008 Levy

Project No:	MC-PR-16010	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Rehabilitation or Restoration	**Location:**	2700 California AVE SW
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 1
Start/End Date:	2014 - 2026	**Neighborhood District:**	Southwest
Total Project Cost:	$1,193	**Urban Village:**	Admiral District

This project, funded with 2008 Parks Levy funds redirected from the Seattle Asian Art Museum renovation project, renovates the building to include an updated kitchen, interior space renovations, new electrical, water and sewer services, exterior and seismic upgrades, ADA improvements, and other related work. Combined, these major systems and programmatic renovations will allow the building to operate more efficiently, and increases the opportunities for more facility rentals.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Voter-Approved Levy	412	781	-	-	-	-	-	-	1,193
Total:	**412**	**781**	**-**	**-**	**-**	**-**	**-**	**-**	**1,193**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	412	781	-	-	-	-	-	-	1,193
Total:	**412**	**781**	**-**	**-**	**-**	**-**	**-**	**-**	**1,193**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pratt Park Water Feature Renovation-2008 Levy

Project No:	MC-PR-16013	**BSL Code:**	BC-PR-10000
Project Type:	Discrete	**BSL Name:**	2008 Parks Levy
Project Category:	Rehabilitation or Restoration	**Location:**	1800 S Main ST
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 3
Start/End Date:	2014 - 2026	**Neighborhood District:**	Central
Total Project Cost:	$1,727	**Urban Village:**	23rd & Union-Jackson

This project, funded with 2008 Parks Levy funds redirected from the Seattle Asian Art Museum renovation project, repairs or replaces the surface at the water play feature, installs a recirculating system for it, and performs related improvements. It is anticipated that these elements will improve water conservation, safety, and water play value at this busy park.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Voter-Approved Levy	1,723	3	-	-	-	-	-	-	1,727
Total:	**1,723**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**1,727**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	1,723	3	-	-	-	-	-	-	1,727
Total:	**1,723**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**1,727**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Park Land Acquisition and Leverage Fund

Project No:	MC-PR-21001	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funds for land acquisition, leveraging capital projects, pre-acquisition activities (including planning, title searches, appraisals, negotiations, and community involvement), associated with acquisitions of specified real property, and related work. The project also serves as a match to leverage other funding sources such as King County Conservation Futures.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	8,890	3,610	300	300	300	300	300	300	14,300
Miscellaneous Revenues	78	702	-	-	-	-	-	-	780
Park and Recreation Fund	-	1,000	-	-	-	-	-	-	1,000
Private Funding/Donations	-	100	-	-	-	-	-	-	100
Seattle Park District Revenues	11,105	3,575	478	1,083	1,127	1,172	1,219	1,267	21,024
Use of Fund Balance	3,212	318	-	-	-	-	-	-	3,530
Total:	**23,285**	**9,305**	**778**	**1,383**	**1,427**	**1,472**	**1,519**	**1,567**	**40,735**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	10,680	5,730	300	300	300	300	300	300	18,210
Seattle Park District Fund	11,105	3,575	478	1,083	1,127	1,172	1,219	1,267	21,024
Unrestricted Cumulative Reserve Fund	1,500	-	-	-	-	-	-	-	1,500
Total:	**23,285**	**9,305**	**778**	**1,383**	**1,427**	**1,472**	**1,519**	**1,567**	**40,735**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Park CommUNITY Fund

Project No:	MC-PR-21002	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding to support community-initiated improvement or upgrade projects to parks and facilities; with a focus on neighborhoods with a history of racial disparities regarding access to green space and safety from environmental harms. No match is required from community groups applying for this funding. Seattle Parks and Recreation administers a process by which projects will be selected and funding recommendations made to the Superintendent by the Board of Parks and Recreation Commissioners (BPRC). This funding can be used as seed funding for outside grants and private fundraising, to support initial feasibility work, or implement small responsive improvements in collaboration with communities. This project number was formerly used for the Major Projects Challenge Fund and Equitable Park Development Fund.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Interdepartmental Transfer - SDOT	-	(174)	-	-	-	-	-	-	(174)
King County Funds	150	-	-	-	-	-	-	-	150
Misc Future Revenue/Grants	-	30	-	-	-	-	-	-	30
Private Funding/Donations	3,404	337	-	-	-	-	-	-	3,742
Real Estate Excise Tax I	1,250	-	-	-	-	-	-	-	1,250
Seattle Park District Revenues	9,688	8,943	2,459	2,557	2,660	2,766	2,877	2,992	34,942
State Grant Funds	2,608	-	-	-	-	-	-	-	2,608
Total:	**17,100**	**9,136**	**2,459**	**2,557**	**2,660**	**2,766**	**2,877**	**2,992**	**42,547**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	6,162	193	-	-	-	-	-	-	6,356
REET I Capital Fund	1,250	-	-	-	-	-	-	-	1,250
Seattle Park District Fund	9,688	8,943	2,459	2,557	2,660	2,766	2,877	2,992	34,942
Total:	**17,100**	**9,136**	**2,459**	**2,557**	**2,660**	**2,766**	**2,877**	**2,992**	**42,547**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

New Park Development

Project No:	MC-PR-21003	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project develops new parks on land-banked sites, new acquisition sites, and partnership development sites. Depending on the size, location, and type of park, new elements could include trees and landscaping, paths, plazas, a play area, site furniture, lighting, and other related improvements. Each newly developed park will improve the neighborhood and will have environmental benefits. Funding for this project will also be used to make short-term enhancements to sites with a longer development timeline to reduce the risk of adverse activity and increase the benefit of the site to the surrounding community. This project was formerly known as "Develop 14 New Parks at Land-Banked Sites."

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	500	185	-	-	-	-	-	-	685
Miscellaneous Revenues	626	444	-	-	-	-	-	-	1,070
Park and Recreation Fund	2,293	1,207	-	-	-	-	-	-	3,500
Real Estate Excise Tax II	-	-	-	-	-	2,264	-	-	2,264
Seattle Park District Revenues	17,244	10,335	2,022	2,102	2,186	2,274	2,365	2,459	40,988
State Grant Funds	1,290	670	-	-	-	-	-	-	1,960
Total:	**21,954**	**12,841**	**2,022**	**2,102**	**2,186**	**4,538**	**2,365**	**2,459**	**50,467**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	4,710	2,506	-	-	-	-	-	-	7,216
REET II Capital Fund	-	-	-	-	-	2,264	-	-	2,264
Seattle Park District Fund	17,244	10,335	2,022	2,102	2,186	2,274	2,365	2,459	40,988
Total:	**21,954**	**12,841**	**2,022**	**2,102**	**2,186**	**4,538**	**2,365**	**2,459**	**50,467**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Activating and Connecting to Greenways

Project No:	MC-PR-21004	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project develops safe, inviting connections between parks and greenways which are residential streets that are dedicated connectors for pedestrians, cyclists, and other non-motorized travel, as identified in the Bicycle and Pedestrian Master Plan documents. Typical improvements include crosswalks, benches, greenway park entrance improvements, non-motorized paths and loops within parks, and related work. Parks will work with the Seattle Department of Transportation (SDOT) to activate and enhance connection points between parks. This project improves safety and access to and from the parks, encourages partnerships with neighborhood and community groups, business, and other stakeholders.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Seattle Park District Revenues	1,651	321	271	282	293	305	317	330	3,772
Total:	**1,651**	**321**	**271**	**282**	**293**	**305**	**317**	**330**	**3,772**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Seattle Park District Fund	1,651	321	271	282	293	305	317	330	3,772
Total:	**1,651**	**321**	**271**	**282**	**293**	**305**	**317**	**330**	**3,772**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Smith Cove Park Development

Project No:	MC-PR-21005	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	W Galer ST
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 7
Start/End Date:		**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$8,064	**Urban Village:**	Not in an Urban Village

This project develops a portion of Smith Cove Park located just west of Pier 91 on Elliott Bay. The park will be developed based on a planning and design process for the site that took place in 2016. The project will include renovation to the playfield and development of a new off-leash area; picnic area, and related work primarily on the west side of the park. The improved park will provide waterfront access and ADA accessibility, provide enhanced opportunities for active recreation, and make the park inviting and usable for more people.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Interfund Loan	-	559	-	-	-	-	-	-	559
Real Estate Excise Tax I	30	-	-	-	-	-	-	-	30
Seattle Park District Revenues	1,381	6,080	-	-	-	-	-	-	7,461
State Grant Funds	15	-	-	-	-	-	-	-	15
Total:	**1,425**	**6,639**	**-**	**-**	**-**	**-**	**-**	**-**	**8,064**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	15	-	-	-	-	-	-	-	15
REET I Capital Fund	30	-	-	-	-	-	-	-	30
Seattle Park District Fund	1,381	6,639	-	-	-	-	-	-	8,020
Total:	**1,425**	**6,639**	**-**	**-**	**-**	**-**	**-**	**-**	**8,064**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Aquarium Expansion

Project No:	MC-PR-21006	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Rehabilitation or Restoration	**Location:**	1483 Alaskan WAY
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2015 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$53,224	**Urban Village:**	Downtown

The Seattle Aquarium is owned by Seattle Parks and Recreation and operated by the non-profit Seattle Aquarium Society (SEAS). SEAS is planning a major expansion to the Aquarium's existing footprint to add new programming and visitor capacity. This project will provide a new Ocean Pavilion that will integrate with improvements made by The Office of the Waterfront along the Central Waterfront. SEAS also intends to make improvements to piers 59 and 60 to improve exhibit space and operations efficiency. Design and construction of the project is led by SEAS and coordinated with City investments by the Parks Department and Office of the Waterfront. This project is part of the overall waterfront improvement program and appropriates City matching funds for SEAS' project. The City provided $34 million to SEAS for design and construction through a funding agreement authorized by City Council in 2019. In 2022 and 2023, the City and SEAS amended the Funding Agreement and the Operations and Management Agreement to include an additional $20 million in Ocean Pavilion funding.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
LTGO Bond Proceeds	23,184	1,791	-	-	-	-	-	-	24,975
Real Estate Excise Tax I	4,625	-	-	-	-	-	-	-	4,625
Real Estate Excise Tax II	4,440	-	-	-	-	-	-	-	4,440
Seattle Aquarium Society Funding	19,184	-	-	-	-	-	-	-	19,184
Total:	**51,433**	**1,791**	**-**	**-**	**-**	**-**	**-**	**-**	**53,224**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2021 LTGO Taxable Bond Fund	9,000	-	-	-	-	-	-	-	9,000
2022 Multipurpose LTGO Bond Fund	11,975	-	-	-	-	-	-	-	11,975
2023 Multipurpose LTGO Bond Fund	21,392	1,791	-	-	-	-	-	-	23,184
REET I Capital Fund	4,625	-	-	-	-	-	-	-	4,625
REET II Capital Fund	4,440	-	-	-	-	-	-	-	4,440
Total:	**51,433**	**1,791**	**-**	**-**	**-**	**-**	**-**	**-**	**53,224**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Parks Central Waterfront Piers Rehabilitation

Project No:	MC-PR-21007	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Rehabilitation or Restoration	**Location:**	Alaskan Way
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 7
Start/End Date:	2016 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$111,167	**Urban Village:**	Downtown

The Waterfront Park and Pier 62/63 are public park facilities that provide public access to Elliott Bay and host a range of public events, markets and performances. Both piers need a full seismic upgrade to meet current life safety codes, and Waterfront Park needs significant access improvements. Waterfront Park is envisioned as a flexible public recreation and open space. Pier 62/63 is anticipated to be more heavily programmed with events and performances. Seattle Parks and Recreation owns the piers, but the Office of the Waterfront will lead the rehabilitation. This project is part of the overall Central Waterfront program.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Interfund Loan - CWIF	331	-	-	-	-	-	-	-	331
Local Improvement District Funding	26,919	(849)	-	-	-	-	-	-	26,070
Miscellaneous Revenues	1,520	-	-	-	-	-	-	-	1,520
Private Funding/Donations	24,435	12,237	-	-	-	-	-	-	36,672
Real Estate Excise Tax I	5,032	-	-	-	-	-	-	-	5,032
Real Estate Excise Tax II	23,087	-	-	-	-	-	-	-	23,087
Seattle Park District Revenues	9,102	-	-	-	-	-	-	-	9,102
Seawall Levy	3,303	-	-	-	-	-	-	-	3,303
State Grant Funds	1,500	-	-	-	-	-	-	-	1,500
Street Use Fees	550	-	-	-	-	-	-	-	550
Street Vacations - CRSU	672	3,328	-	-	-	-	-	-	4,000
Total:	**96,451**	**14,716**	**-**	**-**	**-**	**-**	**-**	**-**	**111,167**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Alaskan Way Seawall	1,495	-	-	-	-	-	-	-	1,495
Alaskan Way Seawall Const Fund	1,808	-	-	-	-	-	-	-	1,808
Beach Maintenance Fund	1,520	-	-	-	-	-	-	-	1,520
Central Waterfront Improvement Fund	27,048	11,322	-	-	-	-	-	-	38,370
Park And Recreation Fund	1,584	66	-	-	-	-	-	-	1,650
REET I Capital Fund	5,032	-	-	-	-	-	-	-	5,032
REET II Capital Fund	23,087	-	-	-	-	-	-	-	23,087
Seattle Park District Fund	9,102	-	-	-	-	-	-	-	9,102
Unrestricted Cumulative Reserve Fund	672	3,328	-	-	-	-	-	-	4,000
Waterfront LID #6751	25,103	-	-	-	-	-	-	-	25,103
Total:	**96,451**	**14,716**	**-**	**-**	**-**	**-**	**-**	**-**	**111,167**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Athletic Field Improvements

Project No:	MC-PR-21009	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project is an ongoing program designed to make small playability improvements at Seattle Athletic Fields. Funding for these improvements is provided by various sources, when available.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Athletic Field Revenues	717	30	-	-	-	-	-	-	748
Miscellaneous Grants or Donations	200	-	-	-	-	-	-	-	200
Real Estate Excise Tax II	2,827	-	-	-	-	-	-	-	2,827
Total:	**3,744**	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**3,775**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	917	30	-	-	-	-	-	-	948
REET II Capital Fund	2,827	-	-	-	-	-	-	-	2,827
Total:	**3,744**	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**3,775**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Freeway Park Improvements

Project No:	MC-PR-21011	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	1227 9th AVE
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2018 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$10,000	**Urban Village:**	First Hill/Capitol Hill

This project will make major improvements to Freeway Park, including renovation and upgrades to its electrical and lighting systems, utilities, and storm-water infrastructure. Related work may also include enhancements to entries, renovation of the public restroom, site furnishings, wayfinding, programming and activation. This project is funded with mitigation funds allocated from the convention center expansion public benefits package.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Private Funding/Donations	3,680	6,320	-	-	-	-	-	-	10,000
Total:	**3,680**	**6,320**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	3,680	6,320	-	-	-	-	-	-	10,000
Total:	**3,680**	**6,320**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Yesler Crescent Improvements

Project No:	MC-PR-21012	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 1
Start/End Date:	2019 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$2,647	**Urban Village:**	Downtown

This project will support improvements to City Hall Park and the Prefontaine Fountain to enhance circulation and focus on park activation and preservation. Potential improvements may include pathway renovation, furnishing replacement, lighting upgrades, irrigation renovation and related work, and the potential rebuilding or renovation of the Prefontaine Fountain.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	225	775	-	-	-	-	-	-	1,000
King County Voter-Approved Levy	272	-	-	-	-	-	-	-	272
Payroll Expense Tax	27	943	-	-	-	-	-	-	970
Real Estate Excise Tax I	-	30	-	-	-	-	-	-	30
Real Estate Excise Tax II	375	-	-	-	-	-	-	-	375
Total:	**898**	**1,749**	**-**	**-**	**-**	**-**	**-**	**-**	**2,647**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	225	775	-	-	-	-	-	-	1,000
King County Parks Levy Fund	272	-	-	-	-	-	-	-	272
Payroll Expense Tax	27	943	-	-	-	-	-	-	970
REET I Capital Fund	-	30	-	-	-	-	-	-	30
REET II Capital Fund	375	-	-	-	-	-	-	-	375
Total:	**898**	**1,749**	**-**	**-**	**-**	**-**	**-**	**-**	**2,647**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

South Park Campus Improvements

Project No:	MC-PR-21013	**BSL Code:**	BC-PR-20000
Project Type:	Discrete	**BSL Name:**	Building For The Future
Project Category:	Improved Facility	**Location:**	8319 8th AVE S
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 1
Start/End Date:	2019 - 2026	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$8,720	**Urban Village:**	South Park

This project will implement the South Park Site Plan approved by Seattle Parks and Recreation in March 2018, by renovating and relocating numerous park elements. The site plan calls for the existing play area and wading pool to be demolished and replaced with a new play area and spray park in new locations within the site. The existing grass playfield will be renovated and upgraded with synthetic turf and lighting. The project may also include the replacement of the existing sport courts, installation of a loop trail and planted buffer, new fencing and related work. This project is funded by various public and private sources such as in the form of grants and donations. Once the project is completed, these improvements will increase safety and site capacity, support more active uses and types of healthy outdoor play and provide opportunities for programming throughout the year. This project will be bid and constructed in conjunction with South Park Community Center Facility renovation project which is part of the ongoing Community Center Rehabilitation & Development capital project (MC-PR-41002).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	-	700	-	-	-	-	-	-	700
Payroll Expense Tax	-	150	-	-	-	-	-	-	150
Private Funding/Donations	817	3,183	-	-	-	-	-	-	4,000
Real Estate Excise Tax I	1,000	-	-	-	-	-	-	-	1,000
Real Estate Excise Tax II	1,798	2	-	-	-	-	-	-	1,800
State Grant Funds	436	634	-	-	-	-	-	-	1,070
Total:	**4,050**	**4,670**	**-**	**-**	**-**	**-**	**-**	**-**	**8,720**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	1,253	4,518	-	-	-	-	-	-	5,770
Payroll Expense Tax	-	150	-	-	-	-	-	-	150
REET I Capital Fund	1,000	-	-	-	-	-	-	-	1,000
REET II Capital Fund	1,798	2	-	-	-	-	-	-	1,800
Total:	**4,050**	**4,670**	**-**	**-**	**-**	**-**	**-**	**-**	**8,720**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Parks LCLIP Improvements

Project No:	MC-PR-21017	**BSL Code:**	BC-PR-20000
Project Type:	Ongoing	**BSL Name:**	Building For The Future
Project Category:	New Investment	**Location:**	
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project supports park and infrastructure improvements, renovations, and other related items within the Downtown and South Lake Union areas. Funding for this project is supported by the Landscape Conservation and Local Infrastructure Program (LCLIP) revenue.

Background: In 2013, the LCLIP legislation created a revenue stream to fund streetscape, recreation, and open space improvements. Revenues are spent on South Lake Union and Downtown projects based on the proportion of transfer of development rights (TDR) generated in these neighborhoods – meaning that the revenues generated by TDRs in South Lake Union are spent on projects in the South Lake Union area. The LCLIP is a joint effort between King County and the City of Seattle, with King County collecting funds and then distributing them to the City. SDOT received the first allocation for LCLIP revenues from 2015 through the end of 2024 until it switched to Seattle Parks and Recreation (SPR) per the legislation. SPR will receive LCLIP revenue from 2025-2034, at which point it then switches back to SDOT for 2035-2039.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Grants or Donations	-	500	1,500	1,500	1,500	1,500	1,500	1,500	9,500
Total:	**-**	**500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**9,500**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	-	500	1,500	1,500	1,500	1,500	1,500	1,500	9,500
Total:	**-**	**500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**9,500**

O&M Impacts:

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Puget Park - Environmental Remediation

Project No:	MC-PR-31001	**BSL Code:**	BC-PR-30000
Project Type:	Ongoing	**BSL Name:**	Debt and Special Funding
Project Category:	Rehabilitation or Restoration	**Location:**	1900 SW Dawson St
Current Project Stage:	N/A	**Council District:**	Council District 1
Start/End Date:	N/A	**Neighborhood District:**	Delridge
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project funds a cleanup action on a portion of Puget Park and on an adjacent related parcel, with participation by four parties involved in the original contamination. The City negotiated a settlement agreement with all parties for funding cleanup costs incurred in the past, as well as future site mitigation costs.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	21	-	-	-	-	-	-	-	21
Private Funding/Donations	204	305	-	-	-	-	-	-	509
Total:	**225**	**305**	**-**	**-**	**-**	**-**	**-**	**-**	**530**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Emergency Fund	21	-	-	-	-	-	-	-	21
Park And Recreation Fund	204	-	-	-	-	-	-	-	204
Unrestricted Cumulative Reserve Fund	-	305	-	-	-	-	-	-	305
Total:	**225**	**305**	**-**	**-**	**-**	**-**	**-**	**-**	**530**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Aquarium - Pier 59 Piling Replacement and Aquarium Redevelopment Debt Service

Project No:	MC-PR-31002	**BSL Code:**	BC-PR-30000
Project Type:	Debt Service	**BSL Name:**	Debt and Special Funding
Project Category:	Rehabilitation or Restoration	**Location:**	1483 Alaskan Wy
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	2005 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$36,910	**Urban Village:**	Downtown

This project supports debt service payments on 20-year Limited Tax General Obligation (LTGO) bonds that were issued in 2005 to pay for the replacement of the entire pier piling system of Pier 59, interior infrastructure improvements, and development of portions of the Aquarium by the Seattle Aquarium Society. The pier and Aquarium work was part of an overall plan to repair and redevelop the Aquarium and the Central Waterfront area, and to construct a new Aquarium entrance, exhibits, and visitor services on a portion of the pier. This work enhanced and extended the useful life of Pier 59 and the Aquarium.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
CRS Misc Revenues	-	(8)	-	-	-	-	-	-	(8)
Private Funding/Donations	8,234	174	-	-	-	-	-	-	8,408
Real Estate Excise Tax I	1,747	-	-	-	-	-	-	-	1,747
Real Estate Excise Tax II	25,278	1,485	-	-	-	-	-	-	26,763
Total:	**35,258**	**1,652**	**-**	**-**	**-**	**-**	**-**	**-**	**36,910**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	1,541	166	-	-	-	-	-	-	1,707
REET I Capital Fund	1,747	-	-	-	-	-	-	-	1,747
REET II Capital Fund	25,278	1,485	-	-	-	-	-	-	26,763
Unrestricted Cumulative Reserve Fund	6,693	-	-	-	-	-	-	-	6,693
Total:	**35,258**	**1,652**	**-**	**-**	**-**	**-**	**-**	**-**	**36,910**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Hubbard Homestead Park (Northgate) Acquisition- Debt Service

Project No:	MC-PR-31003	**BSL Code:**	BC-PR-30000
Project Type:	Debt Service	**BSL Name:**	Debt and Special Funding
Project Category:	New Facility	**Location:**	11203 5th Ave. NE
Current Project Stage:	N/A	**Council District:**	Council District 5
Start/End Date:	2007 - 2027	**Neighborhood District:**	Northeast
Total Project Cost:	$4,184	**Urban Village:**	Northgate

This project funds the 20-year debt service payment on $3 million Limited Tax General Obligation (LTGO) debt issued in 2007 to pay for the acquisition of the new Northgate Urban Center Park.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Revenues	-	1	-	-	-	-	-	-	1
Real Estate Excise Tax I	3,528	219	221	215	-	-	-	-	4,183
Total:	**3,528**	**221**	**221**	**215**	**-**	**-**	**-**	**-**	**4,184**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	3,528	219	221	215	-	-	-	-	4,183
Unrestricted Cumulative Reserve Fund	-	1	-	-	-	-	-	-	1
Total:	**3,528**	**221**	**221**	**215**	**-**	**-**	**-**	**-**	**4,184**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Golf Master Plan Implementation

Project No:	MC-PR-31004	**BSL Code:**	BC-PR-30000
Project Type:	Discrete	**BSL Name:**	Debt and Special Funding
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	Stage 3 - Design	**Council District:**	Multiple
Start/End Date:	2010 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$17,024	**Urban Village:**	Multiple

This project provides improvements to the four City-owned golf courses (Interbay, Jackson, Bill Wright at Jefferson, and West Seattle), including but not limited to, building replacements, driving ranges, cart path improvements, and course and landscaping renovation. The project will expand Golf program capacity and revenues by implementing portions of the Golf Master Plan and related work, placing player experience and revenue generating improvements up front.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Golf Revenues	1	499	-	-	-	-	-	-	500
LTGO Bond Proceeds	15,899	-	-	-	-	-	-	-	15,899
Use of Fund Balance	128	497	-	-	-	-	-	-	626
Total:	**16,029**	**996**	**-**	**-**	**-**	**-**	**-**	**-**	**17,024**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2010 Multipurpose LTGO Bond Fund	863	-	-	-	-	-	-	-	863
2011 Multipurpose LTGO Bond Fund	2,049	-	-	-	-	-	-	-	2,049
2012 Multipurpose LTGO Bond Fund	4,155	-	-	-	-	-	-	-	4,155
2013 Multipurpose LTGO Bond Fund	1,810	-	-	-	-	-	-	-	1,810
2014 Multipurpose LTGO Bond Fund	5,485	-	-	-	-	-	-	-	5,485
2015 Multipurpose LTGO Bond Fund	1,537	-	-	-	-	-	-	-	1,537
Park And Recreation Fund	1	499	-	-	-	-	-	-	500
Unrestricted Cumulative Reserve Fund	128	497	-	-	-	-	-	-	626
Total:	**16,029**	**996**	**-**	**-**	**-**	**-**	**-**	**-**	**17,024**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Golf - Capital Improvements

Project No:	MC-PR-31005	**BSL Code:**	BC-PR-30000
Project Type:	Ongoing	**BSL Name:**	Debt and Special Funding
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project is an ongoing program designed to improve the four City-owned golf courses (Interbay, Jackson, Jefferson, and West Seattle), along with other related items. Funding for golf improvements is provided by previous years golf operating revenues.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Golf Revenues	6,258	6,184	-	-	-	-	-	-	12,442
King County Parks Levy	-	-	-	-	-	-	-	-	-
King County Voter-Approved Levy	8,781	150	-	-	-	-	-	-	8,931
Total:	**15,039**	**6,334**	**-**	**-**	**-**	**-**	**-**	**-**	**21,373**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Parks Levy Fund	8,781	150	-	-	-	-	-	-	8,931
Park And Recreation Fund	3,764	6,184	-	-	-	-	-	-	9,948
Unrestricted Cumulative Reserve Fund	2,495	-	-	-	-	-	-	-	2,495
Total:	**15,039**	**6,334**	**-**	**-**	**-**	**-**	**-**	**-**	**21,373**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Gas Works Park - Remediation

Project No:	MC-PR-31007	**BSL Code:**	BC-PR-30000
Project Type:	Ongoing	**BSL Name:**	Debt and Special Funding
Project Category:	Rehabilitation or Restoration	**Location:**	2101 N Northlake Wy
Current Project Stage:	N/A	**Council District:**	Council District 4
Start/End Date:	N/A	**Neighborhood District:**	Lake Union
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project supports the overall cleanup efforts at the Gas Works Park site (including the uplands and sediments), provides ongoing efforts to ensure the measures constructed for remediation of soils at Gas Works Park remain effective. Activities include maintenance and operation of soil cap and other institutional controls; and other related work. All measures of the project must be executed in accordance with the Consent Decree established in 1998, requiring Seattle Parks and Recreation, Puget Sound Energy, and the Department of Ecology to implement a Cleanup Action Plan and subsequent cleanup activities. The ongoing project, in coordination with SPU, supports the overall multi-agency cleanup efforts at Gas Works Park.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	402	-	-	-	-	-	-	-	402
Miscellaneous Grants or Donations	175	-	-	-	-	-	-	-	175
Real Estate Excise Tax I	2,260	-	-	-	1,302	-	-	-	3,563
Real Estate Excise Tax II	1,821	454	330	1,720	1,938	2,040	2,040	2,040	12,383
State Grant Funds	204	250	-	-	-	-	-	-	454
Total:	**4,862**	**704**	**330**	**1,720**	**3,240**	**2,040**	**2,040**	**2,040**	**16,976**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Gasworks Park Contamination Remediation Fund	402	-	-	-	-	-	-	-	402
Park And Recreation Fund	379	250	-	-	-	-	-	-	629
REET I Capital Fund	2,260	-	-	-	1,302	-	-	-	3,563
REET II Capital Fund	1,821	454	330	1,720	1,938	2,040	2,040	2,040	12,383
Total:	**4,862**	**704**	**330**	**1,720**	**3,240**	**2,040**	**2,040**	**2,040**	**16,976**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Rainier Beach CC Debt Service

Project No:	MC-PR-31008	**BSL Code:**	BC-PR-30000
Project Type:	Debt Service	**BSL Name:**	Debt and Special Funding
Project Category:	Rehabilitation or Restoration	**Location:**	8825 Rainier AVE S
Current Project Stage:	N/A	**Council District:**	Council District 2
Start/End Date:	2019 - 2033	**Neighborhood District:**	Southeast
Total Project Cost:	$15,586	**Urban Village:**	Rainier Beach

This project funds the 20-year debt service payment on bonds issued from 2019 -2033 to pay for the renovation of Rainier Beach Community Center.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	2,006	1	-	-	-	-	-	-	2,007
Real Estate Excise Tax I	5,449	1,161	1,155	1,159	1,165	1,169	1,157	1,163	13,578
Total:	**7,455**	**1,162**	**1,155**	**1,159**	**1,165**	**1,169**	**1,157**	**1,163**	**15,586**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	2,006	1	-	-	-	-	-	-	2,007
REET I Capital Fund	5,449	1,161	1,155	1,159	1,165	1,169	1,157	1,163	13,578
Total:	**7,455**	**1,162**	**1,155**	**1,159**	**1,165**	**1,169**	**1,157**	**1,163**	**15,586**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Aquarium Expansion - Debt Service

Project No:	MC-PR-31009	**BSL Code:**	BC-PR-30000
Project Type:	Debt Service	**BSL Name:**	Debt and Special Funding
Project Category:	New Facility	**Location:**	1483 Alaskan Way
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	2020 - 2043	**Neighborhood District:**	Downtown
Total Project Cost:	$15,609	**Urban Village:**	Downtown

The Seattle Aquarium is owned by Seattle Parks and Recreation and operated by the non-profit Seattle Aquarium Society (SEAS). SEAS is planning a major expansion to the Aquarium's existing footprint to add new programming and visitor capacity. This project supports debt service payments on 20-year Limited Tax General Obligation (LTGO) bonds to pay for the Aquarium Expansion project (MC-PR-21006). The Aquarium Expansion project is part of the overall plan to repair and redevelop the Aquarium and the Central Waterfront area.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	3,894	1,671	1,671	1,675	1,674	1,671	1,679	1,674	15,609
Total:	**3,894**	**1,671**	**1,671**	**1,675**	**1,674**	**1,671**	**1,679**	**1,674**	**15,609**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	3,894	1,671	1,671	1,675	1,674	1,671	1,679	1,674	15,609
Total:	**3,894**	**1,671**	**1,671**	**1,675**	**1,674**	**1,671**	**1,679**	**1,674**	**15,609**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Debt Service: Park District

Project No:	MC-PR-31010	**BSL Code:**	BC-PR-30000
Project Type:	Debt Service	**BSL Name:**	Debt and Special Funding
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Multiple
Start/End Date:	2026 - 2048	**Neighborhood District:**	Multiple
Total Project Cost:	$74,953	**Urban Village:**	Multiple

This project funds the 20-year debt service payment on bonds issued from 2025-2028 to pay for pre-committed Seattle Park District Projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Revenues	-	-	-	10,956	15,999	15,999	15,999	15,999	74,953
Total:	**-**	**-**	**-**	**10,956**	**15,999**	**15,999**	**15,999**	**15,999**	**74,953**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Fund	-	-	-	10,956	15,999	15,999	15,999	15,999	74,953
Total:	**-**	**-**	**-**	**10,956**	**15,999**	**15,999**	**15,999**	**15,999**	**74,953**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Major Maintenance and Asset Management

Project No:	MC-PR-41001	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for asset renewal in parks and recreation facilities citywide, including athletic fields, play areas, swimming pools, trails, buildings, accessibility elements, outdoor infrastructure, and related work. This project also funds integrated asset management to track and forecast long-term asset and maintenance needs. Typical major maintenance improvements may include, but are not limited to renovating buildings, Americans with Disabilities (ADA) access improvements, replacing play area structures, forest, landscape, trail maintenance and improvements, swimming pool repairs, athletic field refurbishment, and installation of energy efficient lighting, and related major maintenance work. These projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, reclaim Parks property, and improve the overall park experience for the public.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
CRS Misc Revenues	387	1,243	-	-	-	-	-	-	1,630
Federal Grant Funds	-	4,262	-	-	-	-	-	-	4,262
General Fund	137	493	-	-	-	-	-	-	630
King County Funds	274	8,306	-	-	-	-	-	-	8,580
King County Voter-Approved Levy	792	623	-	-	-	-	-	-	1,415
LTGO Bond Proceeds	626	-	-	-	-	-	-	-	626
Miscellaneous Revenues	2,982	8,554	-	-	-	-	-	-	11,537
Park and Recreation Fund	-	1,186	186	-	-	-	-	-	1,372
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
Private Funding/Donations	272	1,479	-	-	-	-	-	-	1,751
Real Estate Excise Tax I	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
Real Estate Excise Tax II	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Revenues	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
State Grant Funds	2,011	8,374	-	-	-	-	-	-	10,385
Use of Fund Balance	248	1,000	1,800	-	-	-	-	-	3,048
Total:	**132,932**	**104,294**	**25,667**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**384,939**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2012 Multipurpose LTGO Bond Fund	87	-	-	-	-	-	-	-	87
2014 Multipurpose LTGO Bond Fund	76	-	-	-	-	-	-	-	76
2015 Multipurpose LTGO Bond Fund	463	-	-	-	-	-	-	-	463
General Bond Interest and Redemption Fund	2,051	6,949	-	-	-	-	-	-	9,000
General Fund	137	493	-	-	-	-	-	-	630
King County Parks Levy Fund	792	1,623	-	-	-	-	-	-	2,415
Park And Recreation Fund	3,410	25,062	1,986	-	-	-	-	-	30,459
Payroll Expense Tax	261	739	-	-	-	-	-	-	1,000
REET I Capital Fund	8,722	6,143	3,708	1,144	3,632	4,134	4,139	3,410	35,031
REET II Capital Fund	19,908	6,324	4,048	3,054	3,500	5,200	3,410	4,139	49,582
Seattle Park District Fund	96,313	55,569	15,925	15,976	16,615	17,214	17,882	18,597	254,090
Unrestricted Cumulative Reserve Fund	712	1,393	-	-	-	-	-	-	2,105
Total:	**132,932**	**104,294**	**25,667**	**20,174**	**23,747**	**26,548**	**25,431**	**26,146**	**384,939**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Community Center Rehabilitation & Development

Project No:	MC-PR-41002	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for improvements at all parks and recreation community centers. Typical improvements include renovation, upgrades, or replacement of major building systems, roof and building envelopes, seismic upgrades, painting, energy efficient lighting and other environmentally sustainable building components, Americans with Disabilities (ADA) access improvements, and related work. In some instances, facilities will be replaced or remodeled to improve programming space. The individual projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, improve the overall community center experience for the public, and meet today's and future recreation needs.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	262	244	-	-	-	-	-	-	507
Miscellaneous Revenues	-	2,626	-	-	-	-	-	-	2,626
Park and Recreation Fund	71	43	-	-	-	-	-	-	114
Real Estate Excise Tax I	2,401	2,167	-	-	4,497	4,445	2,843	2,843	19,195
Real Estate Excise Tax II	4,282	5,591	6,042	6,953	5,371	1,205	1,200	1,200	31,844
Seattle Park District Revenues	11,427	6,908	463	482	501	521	542	564	21,408
Total:	**18,443**	**17,580**	**6,505**	**7,434**	**10,369**	**6,171**	**4,585**	**4,606**	**75,693**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	334	2,913	-	-	-	-	-	-	3,247
REET I Capital Fund	2,401	2,167	-	-	4,497	4,445	2,843	2,843	19,195
REET II Capital Fund	4,282	5,591	6,042	6,953	5,371	1,205	1,200	1,200	31,844
Seattle Park District Fund	11,427	6,908	463	482	501	521	542	564	21,408
Total:	**18,443**	**17,580**	**6,505**	**7,434**	**10,369**	**6,171**	**4,585**	**4,606**	**75,693**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Saving our City Forests

Project No:	MC-PR-41003	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project restores and maintains Seattle's numerous acres of urban forests. Seattle's trees are aging and inundated with invasive plants, including English ivy, Himalayan blackberry, Scot's broom, and knotweed. This project expands Parks' capacity to restore forest land, and to provide the ongoing monitoring and maintenance work necessary to keep restored areas from being overrun by invasive plants. A healthy urban forest contributes significantly to the health of the environment by cleaning air and water, filtering and retaining storm water, and providing a respite from the built environment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Revenues	13,263	1,505	1,267	1,318	1,371	1,426	1,483	1,542	23,173
Total:	**13,263**	**1,505**	**1,267**	**1,318**	**1,371**	**1,426**	**1,483**	**1,542**	**23,173**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Fund	13,263	1,505	1,267	1,318	1,371	1,426	1,483	1,542	23,173
Total:	**13,263**	**1,505**	**1,267**	**1,318**	**1,371**	**1,426**	**1,483**	**1,542**	**23,173**

O&M Impacts: NA

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Aquarium Major Maintenance

Project No:	MC-PR-41004	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	1483 Alaskan WAY
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project provides funds for major maintenance at the Aquarium and other related items. Typical projects include seawater pump replacement, tank repairs, energy efficient systems upgrades, exterior decking repairs, Americans with Disabilities (ADA) access improvements, roofing and seismic upgrades, and related work. The facility was constructed in 1980, and a partial addition was installed on Pier 59 portion of the building in 2006. Due to the harsh saltwater environment, Aquarium facilities have a shorter lifespan than similar facilities not located over saltwater. The individual projects will address health and safety codes, extend the life of the asset, improve access for all, reduce energy costs, and improve the overall Aquarium experience for the public.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Revenues	8,104	1,439	1,465	1,524	1,585	1,648	1,714	1,783	19,262
Total:	**8,104**	**1,439**	**1,465**	**1,524**	**1,585**	**1,648**	**1,714**	**1,783**	**19,262**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Fund	8,104	1,439	1,465	1,524	1,585	1,648	1,714	1,783	19,262
Total:	**8,104**	**1,439**	**1,465**	**1,524**	**1,585**	**1,648**	**1,714**	**1,783**	**19,262**

O&M Impacts: NA

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Zoo Major Maintenance

Project No:	MC-PR-41005	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	601 N 59TH ST
Current Project Stage:	N/A	**Council District:**	Council District 6
Start/End Date:	N/A	**Neighborhood District:**	Northwest
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project preserves the Zoo facilities to enable it to operate efficiently. Typical projects include exhibit renovation or replacement, water, electrical, irrigation, and sewer systems replacement, energy efficient improvements, pavement and grounds restoration, Americans with Disabilities (ADA) access improvements, and related work. The oldest buildings at the Zoo were constructed in the 1930s and others have been built in subsequent decades. The individual projects will address health and safety codes, extend the life of the asset, improve access for all, and improve the overall Zoo experience for the public.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	572	327	237	246	52	52	52	54	1,591
Real Estate Excise Tax II	11,013	3,570	2,441	2,539	2,845	2,961	3,080	3,233	31,683
Seattle Park District Revenues	6,084	-	-	-	-	-	-	-	6,084
Total:	**17,669**	**3,896**	**2,678**	**2,786**	**2,897**	**3,013**	**3,131**	**3,288**	**39,358**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	572	327	237	246	52	52	52	54	1,591
REET II Capital Fund	11,013	3,570	2,441	2,539	2,845	2,961	3,080	3,233	31,683
Seattle Park District Fund	6,084	-	-	-	-	-	-	-	6,084
Total:	**17,669**	**3,896**	**2,678**	**2,786**	**2,897**	**3,013**	**3,131**	**3,288**	**39,358**

O&M Impacts: NA

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Beach Restoration Program

Project No:	MC-PR-41006	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides for periodic beach renourishment and related work at selected sites throughout the City. Work includes, but is not limited to, laying sand and gravel to replenish beaches that have eroded in recent years and to improve substrate for juvenile salmon habitat. This project supports the Restore Our Waters Strategy to improve Seattle's aquatic environments. Note: this Master Project is not funded in the future CIP; however this ongoing work will continue in future years to be fund out of the Major Maintenance Backlog & Asset Management Master Project.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
King County Funds	1,500	-	-	-	-	-	-	-	1,500
Private Funding/Donations	418	2	-	-	-	-	-	-	420
Real Estate Excise Tax I	582	-	-	-	-	-	-	-	582
State Grant Funds	1,206	-	-	-	-	-	-	-	1,206
Use of Fund Balance	(21)	-	-	-	-	-	-	-	(21)
Total:	**3,685**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**3,687**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Beach Maintenance Fund	579	-	-	-	-	-	-	-	579
Park And Recreation Fund	2,274	2	-	-	-	-	-	-	2,276
REET I Capital Fund	582	-	-	-	-	-	-	-	582
Unrestricted Cumulative Reserve Fund	250	-	-	-	-	-	-	-	250
Total:	**3,685**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**3,687**

O&M Impacts: NA

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Utility Conservation Program

Project No:	MC-PR-41010	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project implements energy conservation projects in collaboration with Seattle City Light, Seattle Public Utilities, Office of Sustainability and Environment, and Puget Sound Energy. Projects may include lighting, heating, and water use renovations at various facilities throughout the Parks system. These projects result in energy savings and better air and water quality, and support the Climate Protection Initiative by reducing greenhouse gas emissions. The cost of these projects is expected to be recovered within approximately five years through reduced utility costs and rebates from the three utilities. Rebates and other additional resources will be pursued to fund future conservation projects.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	111	-	-	-	-	-	-	-	111
Miscellaneous Grants or Donations	1,056	287	105	105	105	105	105	105	1,974
Real Estate Excise Tax I	964	-	-	-	-	-	-	-	964
Real Estate Excise Tax II	2,290	128	250	250	250	250	250	250	3,918
Total:	**4,422**	**415**	**355**	**355**	**355**	**355**	**355**	**355**	**6,967**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	111	-	-	-	-	-	-	-	111
Park And Recreation Fund	303	287	105	105	105	105	105	105	1,220
REET I Capital Fund	964	-	-	-	-	-	-	-	964
REET II Capital Fund	2,290	128	250	250	250	250	250	250	3,918
Unrestricted Cumulative Reserve Fund	754	-	-	-	-	-	-	-	754
Total:	**4,422**	**415**	**355**	**355**	**355**	**355**	**355**	**355**	**6,967**

O&M Impacts: NA

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Urban Forestry - Tree Replacement

Project No:	MC-PR-41011	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces each tree removed from developed park land and boulevards with new trees and other related work in accordance with Executive Orders and other city policies.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Grants or Donations	42	-	-	-	-	-	-	-	42
Payment in Lieu - Trees	3	66	-	-	-	-	-	-	69
Real Estate Excise Tax I	240	-	-	-	-	-	-	-	240
Real Estate Excise Tax II	1,835	95	95	95	95	95	95	95	2,500
Seattle Park District Revenues	682	369	379	394	410	426	443	461	3,566
Total:	**2,802**	**531**	**474**	**489**	**505**	**521**	**538**	**556**	**6,417**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	3	66	-	-	-	-	-	-	69
REET I Capital Fund	240	-	-	-	-	-	-	-	240
REET II Capital Fund	1,835	95	95	95	95	95	95	95	2,500
Seattle Park District Fund	682	369	379	394	410	426	443	461	3,566
Unrestricted Cumulative Reserve Fund	42	-	-	-	-	-	-	-	42
Total:	**2,802**	**531**	**474**	**489**	**505**	**521**	**538**	**556**	**6,417**

O&M Impacts: NA

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Urban Forestry - Green Seattle Partnership

Project No:	MC-PR-41012	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project is a collaborative effort between the City of Seattle, local community organizations, and thousands of volunteers working to restore and actively maintain forested park lands in Seattle. Restoration for each acre typically occurs over multiple years and includes clearing invasive plants, replanting the area with native plants, caring for the plants through establishment, and other related work.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
CRS Misc Revenues	588	-	-	-	-	-	-	-	588
King County Funds	140	117	-	-	-	-	-	-	257
Miscellaneous Revenues	25	100	-	-	-	-	-	-	125
Real Estate Excise Tax I	7,255	-	-	-	-	-	-	-	7,255
Real Estate Excise Tax II	14,764	1,228	1,700	1,700	1,700	1,700	1,700	1,700	26,191
Seattle Park District Revenues	1,979	1,049	1,091	1,135	1,180	1,227	1,276	1,328	10,265
State Grant Funds	391	-	-	-	-	-	-	-	391
Total:	**25,141**	**2,494**	**2,791**	**2,835**	**2,880**	**2,927**	**2,976**	**3,028**	**45,072**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	372	217	-	-	-	-	-	-	589
REET I Capital Fund	7,255	-	-	-	-	-	-	-	7,255
REET II Capital Fund	14,764	1,228	1,700	1,700	1,700	1,700	1,700	1,700	26,191
Seattle Park District Fund	1,979	1,049	1,091	1,135	1,180	1,227	1,276	1,328	10,265
Unrestricted Cumulative Reserve Fund	772	-	-	-	-	-	-	-	772
Total:	**25,141**	**2,494**	**2,791**	**2,835**	**2,880**	**2,927**	**2,976**	**3,028**	**45,072**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seward Park Forest Restoration

Project No:	MC-PR-41013	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	5900 Lake Washington Blvd S
Current Project Stage:	N/A	**Council District:**	Council District 2
Start/End Date:	2008 - 2027	**Neighborhood District:**	Southeast
Total Project Cost:	$1,461	**Urban Village:**	Not in an Urban Village

This project provides for the restoration of old growth forest in Seward Park as part of the Green Seattle Partnership. The restoration work will be guided by the established vegetation management plan for Seward Park. This additional work is being funded by private donations. The donations are made to the Seattle Foundation and dispersed to Seattle Parks and Recreation on a yearly basis.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Grants or Donations	1,011	-	-	-	-	-	-	-	1,011
Private Funding/Donations	269	181	-	-	-	-	-	-	450
Total:	**1,280**	**181**	**-**	**-**	**-**	**-**	**-**	**-**	**1,461**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	449	181	-	-	-	-	-	-	630
Unrestricted Cumulative Reserve Fund	831	-	-	-	-	-	-	-	831
Total:	**1,280**	**181**	**-**	**-**	**-**	**-**	**-**	**-**	**1,461**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Landscape Restoration Program

Project No:	MC-PR-41017	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program restores developed landscape areas by replacing and installing shrubbery, trees, turf, structural elements, and other elements in parks throughout the City. The program also includes monitoring and plant establishment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	110	-	-	-	-	-	-	-	110
Real Estate Excise Tax I	1,862	-	-	-	-	-	-	-	1,862
Real Estate Excise Tax II	3,866	526	430	430	430	430	430	430	6,972
Total:	**5,838**	**526**	**430**	**430**	**430**	**430**	**430**	**430**	**8,944**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	1,862	-	-	-	-	-	-	-	1,862
REET II Capital Fund	3,866	526	430	430	430	430	430	430	6,972
Unrestricted Cumulative Reserve Fund	110	-	-	-	-	-	-	-	110
Total:	**5,838**	**526**	**430**	**430**	**430**	**430**	**430**	**430**	**8,944**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sport Court Restoration Program

Project No:	MC-PR-41019	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project restores, renovates, or creates new sport courts throughout the City. Restoration focuses on less expensive repairs such as crack repair, color coating, providing new posts, standards, fencing, and other related work. Renovation includes more in-depth work up to and including reconstruction when deemed necessary. Courts are selected based on staff evaluation of conditions. This program maintains and creates playability and extends the serviceable life of courts.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	6	-	-	-	-	-	-	-	6
Miscellaneous Grants or Donations	14	-	-	-	-	-	-	-	14
Real Estate Excise Tax I	95	-	-	-	-	-	-	-	95
Real Estate Excise Tax II	649	-	-	-	-	-	-	-	649
Seattle Park District Revenues	1,186	3,178	996	1,036	1,077	1,120	1,165	1,212	10,971
Total:	**1,951**	**3,178**	**996**	**1,036**	**1,077**	**1,120**	**1,165**	**1,212**	**11,736**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	95	-	-	-	-	-	-	-	95
REET II Capital Fund	649	-	-	-	-	-	-	-	649
Seattle Park District Fund	1,186	3,178	996	1,036	1,077	1,120	1,165	1,212	10,971
Unrestricted Cumulative Reserve Fund	20	-	-	-	-	-	-	-	20
Total:	**1,951**	**3,178**	**996**	**1,036**	**1,077**	**1,120**	**1,165**	**1,212**	**11,736**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Irrigation Replacement and Outdoor Infrastructure Program

Project No:	MC-PR-41020	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds studies, renovation, and upgrades for the Department's park irrigation and outdoor infrastructure systems (e.g., water mains, irrigation and drainage lines, sanitary and storm sewers, electrical utilities, roads, paths, trails, retaining walls, bridges, saltwater piers, and related infrastructure). Specific projects are determined by the studies and operational considerations, along with emergency projects. This project provides conservation benefits by reducing water loss due to leaking systems, allocating water flow more efficiently through improved technology, and implementing other related work. It also extends the useful life of the infrastructure and living assets (i.e., plants), and makes the department more resilient to drought and heat conditions due to climate change.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	40	-	-	-	-	-	-	-	40
Real Estate Excise Tax I	985	-	-	-	-	-	-	-	985
Real Estate Excise Tax II	2,320	790	550	550	550	550	550	550	6,409
Seattle Park District Revenues	45	1,965	724	753	783	815	847	881	6,815
Total:	**3,390**	**2,755**	**1,274**	**1,303**	**1,333**	**1,365**	**1,397**	**1,431**	**14,250**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	985	-	-	-	-	-	-	-	985
REET II Capital Fund	2,320	790	550	550	550	550	550	550	6,409
Seattle Park District Fund	45	1,965	724	753	783	815	847	881	6,815
Unrestricted Cumulative Reserve Fund	40	-	-	-	-	-	-	-	40
Total:	**3,390**	**2,755**	**1,274**	**1,303**	**1,333**	**1,365**	**1,397**	**1,431**	**14,250**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boat Moorage Restoration

Project No:	MC-PR-41021	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:		**Neighborhood District:**	Multiple
Total Project Cost:	$9,114	**Urban Village:**	Not in an Urban Village

This project renovates City-owned boat moorages throughout the park system. Work includes, but is not limited to, repairs to the piles, caps, stringers, decking, and breakwater structures. These repairs expand water access and extend the useful life of boat moorages.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Concession Revenues	300	-	-	-	-	-	-	-	300
King County Voter-Approved Levy	-	-	1,000	-	-	-	-	-	1,000
Real Estate Excise Tax I	452	5,861	-	-	-	-	-	-	6,314
State Grant Funds	231	1,269	-	-	-	-	-	-	1,500
Use of Fund Balance	(31)	31	-	-	-	-	-	-	-
Total:	**952**	**7,161**	**1,000**	**-**	**-**	**-**	**-**	**-**	**9,114**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Parks Levy Fund	-	-	1,000	-	-	-	-	-	1,000
Park And Recreation Fund	200	1,300	-	-	-	-	-	-	1,500
REET I Capital Fund	452	5,861	-	-	-	-	-	-	6,314
Unrestricted Cumulative Reserve Fund	300	-	-	-	-	-	-	-	300
Total:	**952**	**7,161**	**1,000**	**-**	**-**	**-**	**-**	**-**	**9,114**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Urban Forestry - Forest Restoration Program

Project No:	MC-PR-41022	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This program develops forest and vegetation management plans, implements restoration projects at sites throughout the City's park system, removes hazardous trees, and performs other related work. Restoration projects, with much of the work being performed by volunteers, may include removal of invasive plants, such as English ivy and Himalayan blackberry, followed by replanting with native plants. Future funding for this program depends on available resources. This project enhances Seattle's urban forest and supports the Green Seattle Partnership to increase overall City tree canopy and the Restore Our Waters Strategy to improve Seattle's aquatic environments.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Federal Grant Funds	-	4,413	-	-	-	-	-	-	4,413
Real Estate Excise Tax I	786	-	-	-	-	-	-	-	786
Real Estate Excise Tax II	2,095	209	200	200	200	200	200	200	3,504
Total:	**2,881**	**4,622**	**200**	**200**	**200**	**200**	**200**	**200**	**8,703**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	-	4,413	-	-	-	-	-	-	4,413
REET I Capital Fund	786	-	-	-	-	-	-	-	786
REET II Capital Fund	2,095	209	200	200	200	200	200	200	3,504
Total:	**2,881**	**4,622**	**200**	**200**	**200**	**200**	**200**	**200**	**8,703**

O&M Impacts: NA

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Neighborhood Response Program

Project No:	MC-PR-41024	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides funding for small projects identified by the community. Projects address small scale requests to resolve emergent issues and/or major maintenance activities or renovations performed in conjunction with development-oriented Neighborhood Matching Fund (NMF) projects. This program enables the Department to respond quickly to community requests for repairs in neighborhood parks.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	37	-	-	-	-	-	-	-	37
Private Funding/Donations	987	139	-	-	-	-	-	-	1,126
Real Estate Excise Tax I	973	-	-	-	-	-	-	-	973
Real Estate Excise Tax II	2,001	423	250	250	250	250	250	250	3,924
Total:	**3,998**	**562**	**250**	**250**	**250**	**250**	**250**	**250**	**6,060**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	-	139	-	-	-	-	-	-	139
REET I Capital Fund	973	-	-	-	-	-	-	-	973
REET II Capital Fund	2,001	423	250	250	250	250	250	250	3,924
Unrestricted Cumulative Reserve Fund	1,024	-	-	-	-	-	-	-	1,024
Total:	**3,998**	**562**	**250**	**250**	**250**	**250**	**250**	**250**	**6,060**

O&M Impacts: NA

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Pavement Restoration Program

Project No:	MC-PR-41025	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds various project activities, including, but not limited to, seal-coats to new pavement to extend its lifespan, pavement patching, sub-grade repairs, overlays to small areas, and repairs associated with pavement failures (e.g., heaving, sinking, cracking, and root invasion). Improvements reduce damage to asphalt, lengthen pavement lifespan, and reduce safety hazards such as uneven pavement.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	600	-	-	-	-	-	-	-	600
Miscellaneous Grants or Donations	42	-	-	-	-	-	-	-	42
Real Estate Excise Tax I	757	-	-	-	-	-	-	-	757
Real Estate Excise Tax II	2,969	439	400	400	400	400	400	400	5,809
Total:	**4,368**	**439**	**400**	**400**	**400**	**400**	**400**	**400**	**7,207**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	757	-	-	-	-	-	-	-	757
REET II Capital Fund	2,969	439	400	400	400	400	400	400	5,809
Unrestricted Cumulative Reserve Fund	642	-	-	-	-	-	-	-	642
Total:	**4,368**	**439**	**400**	**400**	**400**	**400**	**400**	**400**	**7,207**

O&M Impacts: NA

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Trails Renovation Program

Project No:	MC-PR-41026	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project implements a comprehensive trail renovation strategy. Funding addresses trail failures throughout the park system to correct safety problems, prevent further erosion and deterioration, and perform other related work. The project leverages community support by providing technical assistance, training, and materials to district staff and volunteers who are engaged in other trail-related projects. Trail projects that require significant design or permitting will be funded out of the Major Maintenance project.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	1,943	-	-	-	-	-	-	-	1,943
Real Estate Excise Tax II	3,100	350	350	350	350	350	350	350	5,550
Total:	**5,043**	**350**	**350**	**350**	**350**	**350**	**350**	**350**	**7,493**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	1,943	-	-	-	-	-	-	-	1,943
REET II Capital Fund	3,100	350	350	350	350	350	350	350	5,550
Total:	**5,043**	**350**	**350**	**350**	**350**	**350**	**350**	**350**	**7,493**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

HVAC System Duct Cleaning Program - Large Buildings

Project No:	MC-PR-41028	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides periodic (every two to five years) cleaning of the air ducts in the heating, ventilation, and air conditioning (HVAC) systems in pool natatoriums, community centers, and other Department-owned buildings. This maintenance increases the lifespan of these systems and reduces potential future major maintenance projects.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	525	35	35	35	35	35	35	35	770
Total:	**525**	**35**	**35**	**35**	**35**	**35**	**35**	**35**	**770**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Unrestricted Cumulative Reserve Fund	525	35	35	35	35	35	35	35	770
Total:	**525**	**35**	**35**	**35**	**35**	**35**	**35**	**35**	**770**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Parks Upgrade Program

Project No:	MC-PR-41029	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides minor capital improvements to low-income area parks throughout the City. Conservation Corps Program staff perform this work, providing training opportunities for low-income, homeless, and other at-risk community members. Program elements include provision of ADA improvements to parks and park restrooms, accessible drinking fountain installation, basketball court construction, bench and picnic table installation, tree purchase and planting, and other small-scale capital projects. Funding is also targeted to projects that can be integrated with other community-identified amenities.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Federal Community Development Block Grant	7,810	830	808	808	808	808	808	808	13,488
Real Estate Excise Tax II	1,524	-	-	-	-	-	-	-	1,524
Use of Fund Balance	-	-	-	-	-	-	-	-	-
Total:	**9,334**	**830**	**808**	**808**	**808**	**808**	**808**	**808**	**15,012**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	7,810	830	808	808	808	808	808	808	13,488
REET II Capital Fund	1,524	-	-	-	-	-	-	-	1,524
Total:	**9,334**	**830**	**808**	**808**	**808**	**808**	**808**	**808**	**15,012**

O&M Impacts: NA

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Municipal Energy Efficiency Program - Parks

Project No:	MC-PR-41030	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide Multiple Locations
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provides for investment in more energy efficient building systems and other facility efficiency improvements. By making these investments the City expects future savings in utility costs, and significant progress toward carbon neutrality. This program is intended to fund facility retrofit projects identified by energy audits. These projects are identified and worked on in collaboration with the Office for Sustainability and Environment (OSE) and funding varies by year.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	478	-	-	-	-	-	-	-	478
Park and Recreation Fund	-	-	-	-	-	-	-	-	-
Payroll Expense Tax	296	265	-	-	-	-	-	-	561
Real Estate Excise Tax I	3,114	1,093	-	-	-	-	-	-	4,207
Real Estate Excise Tax II	246	154	195	-	-	-	-	-	595
State Grant Funds	154	2	-	-	-	-	-	-	155
Total:	**4,288**	**1,514**	**195**	**-**	**-**	**-**	**-**	**-**	**5,997**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2011 Multipurpose LTGO Bond Fund	478	-	-	-	-	-	-	-	478
Park And Recreation Fund	154	2	-	-	-	-	-	-	155
Payroll Expense Tax	296	265	-	-	-	-	-	-	561
REET I Capital Fund	3,114	1,093	-	-	-	-	-	-	4,207
REET II Capital Fund	246	154	195	-	-	-	-	-	595
Total:	**4,288**	**1,514**	**195**	**-**	**-**	**-**	**-**	**-**	**5,997**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

ADA Compliance - Parks

Project No:	MC-PR-41031	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provides for accessibility improvements for people of all abilities at a number of parks facilities. Work is prioritized based on a combination of factors including the Citywide Barrier Removal Schedule, parks and facilities with the greatest amount of programming, and race and social equity. Examples of work consist of creating accessible parking and routes to activity areas, adjustments to signage, door closures, restroom fixtures, and other related work. This program is critical for providing access to Seattle Parks and Recreation facilities, parks, and programming to users of all abilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Community Development Block Grant	840	-	-	-	-	-	-	-	840
Federal Grant Funds	697	-	-	-	-	-	-	-	697
Miscellaneous Revenues	-	11	-	-	-	-	-	-	11
Real Estate Excise Tax I	13,596	49	-	-	-	-	-	-	13,646
Real Estate Excise Tax II	4,463	2,840	3,230	2,000	2,000	3,000	3,000	3,000	23,533
Seattle Park District Revenues	1,710	2,504	1,518	1,579	1,642	1,708	1,776	1,847	14,285
Use of Fund Balance	-	-	-	-	-	-	-	-	-
Total:	**21,306**	**5,405**	**4,748**	**3,579**	**3,642**	**4,708**	**4,776**	**4,847**	**53,012**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	1,537	11	-	-	-	-	-	-	1,548
REET I Capital Fund	13,596	49	-	-	-	-	-	-	13,646
REET II Capital Fund	4,463	2,840	3,230	2,000	2,000	3,000	3,000	3,000	23,533
Seattle Park District Fund	1,710	2,504	1,518	1,579	1,642	1,708	1,776	1,847	14,285
Total:	**21,306**	**5,405**	**4,748**	**3,579**	**3,642**	**4,708**	**4,776**	**4,847**	**53,012**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Green Lake CC - Evans Pool Roof Replacement & Solar Hot Water

Project No:	MC-PR-41034	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	7201 E Green Lake Dr N
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 6
Start/End Date:	2013 - 2026	**Neighborhood District:**	North
Total Project Cost:	$1,672	**Urban Village:**	Green Lake

This project demolishes the existing 15,130 square foot Evans Pool roof and the 13,625 Community Center roof and replaces them with a rubberized membrane roofing/EPDM system and solar panels to supplement the pool hot water system, seismic improvements, and related work. The flat roof section of the roof will accommodate a 1,000,000 Btu/day system and will help to reduce pool heating costs.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	1,402	270	-	-	-	-	-	-	1,672
Total:	**1,402**	**270**	**-**	**-**	**-**	**-**	**-**	**-**	**1,672**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	1,402	270	-	-	-	-	-	-	1,672
Total:	**1,402**	**270**	**-**	**-**	**-**	**-**	**-**	**-**	**1,672**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Public Restroom Renovations

Project No:	MC-PR-41036	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project renovates selected public restrooms for improved ADA access, ventilation, finishes (walls and floors), and security. The renovations also may include reconfigured stalls, new toilets, urinals, and sinks, grab-bars, paint and finishes, and other related work, depending on the needs of a particular site. In some cases, a public restroom may be replaced or reconfigured to allow for non-gender specific accessible use. Public Restrooms are prioritized for work based on the results of condition assessments while also factoring in race and social equity, emergent needs, and the location's status on the BRS schedule. Where priorities align, SPR also makes an effort to combine work at public restrooms with other work on the site. This project was previously named Comfort Station Renovations.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	305	-	-	-	-	-	-	-	305
King County Parks Levy	776	-	-	-	-	-	-	-	776
King County Voter-Approved Levy	1,549	880	300	300	300	300	300	300	4,229
Property Sales and Interest Earnings	-	-	-	-	-	-	-	-	-
Real Estate Excise Tax I	648	112	2,000	-	-	-	-	-	2,760
Real Estate Excise Tax II	432	133	-	-	-	-	-	-	565
Seattle Park District Revenues	130	6,411	2,284	1,440	1,497	1,557	1,619	1,684	16,622
Total:	**3,839**	**7,537**	**4,584**	**1,740**	**1,797**	**1,857**	**1,919**	**1,984**	**25,257**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Parks Levy Fund	2,325	880	300	300	300	300	300	300	5,005
REET I Capital Fund	648	112	2,000	-	-	-	-	-	2,760
REET II Capital Fund	432	133	-	-	-	-	-	-	565
Seattle Park District Fund	130	6,411	2,284	1,440	1,497	1,557	1,619	1,684	16,622
Unrestricted Cumulative Reserve Fund	305	-	-	-	-	-	-	-	305
Total:	**3,839**	**7,537**	**4,584**	**1,740**	**1,797**	**1,857**	**1,919**	**1,984**	**25,257**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Loyal Heights Community Center Renovation

Project No:	MC-PR-41038	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	2101 N 77th ST
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 6
Start/End Date:		**Neighborhood District:**	Ballard
Total Project Cost:	$30,971	**Urban Village:**	Not in an Urban Village

This project renovates the building including interior space renovations, roof replacement, ADA improvements, seismic upgrades, window glazing, major systems improvements and related work. Combined, these renovations make the building safer, more efficient, and more accessible for users.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	-	-	-	29,000	-	-	-	-	29,000
Real Estate Excise Tax II	326	895	-	-	-	-	-	-	1,221
Seattle Park District Revenues	-	750	-	-	-	-	-	-	750
Total:	**326**	**1,645**	**-**	**29,000**	**-**	**-**	**-**	**-**	**30,971**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2027 Multipurpose LTGO Bond Fund	-	-	-	29,000	-	-	-	-	29,000
REET II Capital Fund	326	895	-	-	-	-	-	-	1,221
Seattle Park District Fund	-	750	-	-	-	-	-	-	750
Total:	**326**	**1,645**	**-**	**29,000**	**-**	**-**	**-**	**-**	**30,971**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Play Area Renovations

Project No:	MC-PR-41039	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds the programmatic renovation of play areas within the park system. Improvements may include equipment replacement, ADA access, stormwater management, surfacing and containment renovation, and other related work. The sites will be determined each year based on factors including combination of age, assessed condition, and race and social equity.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	57	3	-	-	-	-	-	-	60
King County Voter-Approved Levy	2,846	2,004	700	700	700	700	700	700	9,051
Real Estate Excise Tax I	1,858	142	1,000	1,000	1,000	1,000	1,000	1,000	8,000
Real Estate Excise Tax II	1,555	2,563	108	-	-	-	-	-	4,226
Seattle Park District Revenues	803	2,508	1,193	1,241	1,291	1,342	1,396	1,452	11,226
Total:	**7,120**	**7,220**	**3,001**	**2,941**	**2,991**	**3,042**	**3,096**	**3,152**	**32,563**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	57	3	-	-	-	-	-	-	60
King County Parks Levy Fund	2,846	2,004	700	700	700	700	700	700	9,051
REET I Capital Fund	1,858	142	1,000	1,000	1,000	1,000	1,000	1,000	8,000
REET II Capital Fund	1,555	2,563	108	-	-	-	-	-	4,226
Seattle Park District Fund	803	2,508	1,193	1,241	1,291	1,342	1,396	1,452	11,226
Total:	**7,120**	**7,220**	**3,001**	**2,941**	**2,991**	**3,042**	**3,096**	**3,152**	**32,563**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Lake City Community Center Redevelopment

Project No:	MC-PR-41040	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Improved Facility	**Location:**	12531 28th Avenue NE
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 5
Start/End Date:		**Neighborhood District:**	Northeast
Total Project Cost:	$40,534	**Urban Village:**	Lake City

This project will replace the current Lake City Community Center with a new facility and perform other related work. The new Lake City Community Center will be more accessible for all users and include improved recreation spaces. The project began with a feasibility study that identified the probable costs associated with a variety of options such as underground parking, gym size, possible childcare rooms and facilities, and number of floors and other recreation spaces.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	-	-	-	28,000	-	-	-	-	28,000
Miscellaneous Revenues	-	434	-	-	-	-	-	-	434
Real Estate Excise Tax I	500	-	3,375	-	-	-	-	-	3,875
Real Estate Excise Tax II	1,086	4,577	562	-	-	-	-	-	6,226
State Grant Funds	-	2,000	-	-	-	-	-	-	2,000
Total:	**1,586**	**7,011**	**3,937**	**28,000**	**-**	**-**	**-**	**-**	**40,534**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2027 Multipurpose LTGO Bond Fund	-	-	-	28,000	-	-	-	-	28,000
Park And Recreation Fund	-	2,434	-	-	-	-	-	-	2,434
REET I Capital Fund	500	-	3,375	-	-	-	-	-	3,875
REET II Capital Fund	1,086	4,577	562	-	-	-	-	-	6,226
Total:	**1,586**	**7,011**	**3,937**	**28,000**	**-**	**-**	**-**	**-**	**40,534**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Joint Preschool Site and Tenant Improvements

Project No:	MC-PR-41042	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	$3,838	**Urban Village:**	Not in an Urban Village

This project provides funding to evaluate, plan, and design preschool classrooms and to further perform the necessary alterations, tenant improvements, site improvements, and other related improvements necessary to expand, renovate, or construct preschool classrooms at Parks sites/facilities. This project is primarily funded by the Seattle Preschool Program Levy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax II	9	-	-	-	-	-	-	-	9
Seattle Preschool Program Levy Funds	3,384	446	-	-	-	-	-	-	3,830
Total:	**3,392**	**446**	**-**	**-**	**-**	**-**	**-**	**-**	**3,838**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	9	-	-	-	-	-	-	-	9
Seattle Preschool Levy Fund	3,384	446	-	-	-	-	-	-	3,830
Total:	**3,392**	**446**	**-**	**-**	**-**	**-**	**-**	**-**	**3,838**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Victor Steinbrueck Parking Envelope

Project No:	MC-PR-41044	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	2001 Western Ave
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2017 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$5,000	**Urban Village:**	Downtown

This project will replace the existing membrane between the westerly portion of Victor Steinbrueck Park and the Unico parking garage below, and other related items. The membrane is a waterproofing layer that keeps stormwater and irrigation that falls on the park from entering the garage below and damaging the concrete structure. The membrane was installed in 1981 when the park was originally constructed on top of the parking garage. These membranes typically last no more than 30 years; the existing membrane has failed and no longer prevents water from entering the garage below. The membrane replacement requires the removal and subsequent replacement of all the park improvements above and the installation of a new drainage system. The new membrane will provide a waterproofed foundation for the associated park renovation project.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	1,497	3	-	-	-	-	-	-	1,500
Real Estate Excise Tax II	3,375	125	-	-	-	-	-	-	3,500
Total:	**4,872**	**129**	**-**	**-**	**-**	**-**	**-**	**-**	**5,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	1,497	3	-	-	-	-	-	-	1,500
REET II Capital Fund	3,375	125	-	-	-	-	-	-	3,500
Total:	**4,872**	**129**	**-**	**-**	**-**	**-**	**-**	**-**	**5,000**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Woodland Park Zoo Night Exhibit Renovation

Project No:	MC-PR-41046	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	700 N 50th St
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 6
Start/End Date:	2017 - 2026	**Neighborhood District:**	Lake Union
Total Project Cost:	$17,154	**Urban Village:**	Not in an Urban Village

This project provides funding to re-build the Woodland Park Zoo Night Exhibit, and other related work. The Exhibit was substantially damaged in December of 2016. This project is funded by insurance proceeds.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Grants or Donations	387	-	-	-	-	-	-	-	387
Miscellaneous Revenues	16,523	244	-	-	-	-	-	-	16,767
Total:	**16,910**	**244**	**-**	**-**	**-**	**-**	**-**	**-**	**17,154**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	16,239	244	-	-	-	-	-	-	16,483
Unrestricted Cumulative Reserve Fund	670	-	-	-	-	-	-	-	670
Total:	**16,910**	**244**	**-**	**-**	**-**	**-**	**-**	**-**	**17,154**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Magnuson Park Athletic Field 12 Conversion

Project No:	MC-PR-41064	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Improved Facility	**Location:**	7400 Sand Point Way NE
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 4
Start/End Date:	2027 - 2029	**Neighborhood District:**	Northeast
Total Project Cost:	$10,320	**Urban Village:**	Not in an Urban Village

This project converts existing grass to synthetic turf, installs lighting, drainage improvements, and performs related work. The new synthetic turf field will be located adjacent to the existing field 6 and the existing field 7 and will be reconfigured into field 12. This improvement allows for greater use and scheduling of the playfield for soccer, and other activities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	-	-	-	3,396	798	-	-	-	4,194
Real Estate Excise Tax II	-	-	-	334	3,792	2,000	-	-	6,126
Total:	**-**	**-**	**-**	**3,730**	**4,590**	**2,000**	**-**	**-**	**10,320**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	-	-	-	3,396	798	-	-	-	4,194
REET II Capital Fund	-	-	-	334	3,792	2,000	-	-	6,126
Total:	**-**	**-**	**-**	**3,730**	**4,590**	**2,000**	**-**	**-**	**10,320**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

West Magnolia Playfield South Athletic Field Conversion

Project No:	MC-PR-41066	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Improved Facility	**Location:**	2550 34th Ave W
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:	2029 - 2031	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$5,140	**Urban Village:**	Not in an Urban Village

This project converts an existing grass athletic field of approximately 135,500 square feet to synthetic turf, installs drainage improvements, and performs related work. This improvement allows for enhanced use and scheduling of the playfield for soccer, lacrosse, baseball, and other activities.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax II	-	-	-	-	-	1,070	4,070	-	5,140
Total:	**-**	**-**	**-**	**-**	**-**	**1,070**	**4,070**	**-**	**5,140**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET II Capital Fund	-	-	-	-	-	1,070	4,070	-	5,140
Total:	**-**	**-**	**-**	**-**	**-**	**1,070**	**4,070**	**-**	**5,140**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Athletic Field Replacements

Project No:	MC-PR-41070	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program replaces field surfacing systems for fields at the end of their lifecycle. These replacements may include replacement or addition of natural turf, fiber carpets, drainage features, infill material, shock attenuation layers, and other related work to allow the continued safe and playable use and scheduling of playfields for sports and other activities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	4,380	224	-	-	-	-	-	-	4,605
Real Estate Excise Tax II	7,279	730	3,259	-	2,440	3,000	10,000	13,913	40,622
Total:	**11,660**	**954**	**3,259**	**-**	**2,440**	**3,000**	**10,000**	**13,913**	**45,227**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	4,380	224	-	-	-	-	-	-	4,605
REET II Capital Fund	7,279	730	3,259	-	2,440	3,000	10,000	13,913	40,622
Total:	**11,660**	**954**	**3,259**	**-**	**2,440**	**3,000**	**10,000**	**13,913**	**45,227**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Green Lake Community Center & Evans Pool Substantial Alteration

Project No:	MC-PR-41071	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	7201 E Green Lake DR N
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 6
Start/End Date:		**Neighborhood District:**	North
Total Project Cost:	$81,388	**Urban Village:**	Green Lake

This project will provide a comprehensive renovation and/or replacement of portions of Green Lake Community Center and Evans Pool to extend the life of the facility and update it to meet current programming needs, building code compliance, standards, and other related items.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	-	-	-	73,000	-	-	-	-	73,000
Real Estate Excise Tax II	1,000	-	-	-	-	-	-	-	1,000
Seattle Park District Revenues	534	3,487	3,367	-	-	-	-	-	7,388
Total:	**1,534**	**3,487**	**3,367**	**73,000**	**-**	**-**	**-**	**-**	**81,388**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2027 Multipurpose LTGO Bond Fund	-	-	-	73,000	-	-	-	-	73,000
REET II Capital Fund	1,000	-	-	-	-	-	-	-	1,000
Seattle Park District Fund	534	3,487	3,367	-	-	-	-	-	7,388
Total:	**1,534**	**3,487**	**3,367**	**73,000**	**-**	**-**	**-**	**-**	**81,388**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

West Queen Anne Playfield Conversion

Project No:	MC-PR-41072	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	1901 1st AVE W
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:	2020 - 2028	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$7,003	**Urban Village:**	Not in an Urban Village

This project will improve playability and increase year-round athletic field capacity at West Queen Anne Playfield. The existing natural turf field will be replaced with a synthetic field, and paths will be re-paved to improve accessibility, along with related work. The new synthetic turf field will expand capacity and play-time in an area of the city with few synthetic turf athletic fields.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax II	1	199	1,000	3,947	520	-	-	-	5,667
Seattle Park District Revenues	-	1,336	-	-	-	-	-	-	1,336
Total:	**1**	**1,535**	**1,000**	**3,947**	**520**	**-**	**-**	**-**	**7,003**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	1	199	1,000	3,947	520	-	-	-	5,667
Seattle Park District Fund	-	1,336	-	-	-	-	-	-	1,336
Total:	**1**	**1,535**	**1,000**	**3,947**	**520**	**-**	**-**	**-**	**7,003**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pathways Park Renovation

Project No:	MC-PR-41073	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	5201 Sand Point Way NE
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 4
Start/End Date:	2020 - 2026	**Neighborhood District:**	Northeast
Total Project Cost:	$5,648	**Urban Village:**	Not in an Urban Village

This project will renovate the eastern portion of Pathways Park to create an inclusive park space for people of diverse abilities. The current play area will be replaced with new play features along a renovated loop pathway with landscape improvements. The project will also include improved and expanded accessible parking, restroom improvements, and related work. This project used to be called Burke-Gilman Playground Park Renovation.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
King County Funds	500	-	-	-	-	-	-	-	500
King County Parks Levy	530	-	-	-	-	-	-	-	530
King County Voter-Approved Levy	270	-	-	-	-	-	-	-	270
Private Funding/Donations	2,222	-	-	-	-	-	-	-	2,222
Real Estate Excise Tax I	200	-	-	-	-	-	-	-	200
State Grant Funds	1,926	-	-	-	-	-	-	-	1,926
Total:	**5,648**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,648**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
King County Parks Levy Fund	800	-	-	-	-	-	-	-	800
Park And Recreation Fund	4,648	-	-	-	-	-	-	-	4,648
REET I Capital Fund	200	-	-	-	-	-	-	-	200
Total:	**5,648**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,648**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Soundview Athletic Field Conversion

Project No:	MC-PR-41074	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Improved Facility	**Location:**	1590 NW 90th St
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 5
Start/End Date:	2022 - 2026	**Neighborhood District:**	Northwest
Total Project Cost:	$10,239	**Urban Village:**	Not in an Urban Village

This project funds construction for a renovated west athletic field at Soundview Playfield. The existing grass playfield will be converted to synthetic turf. Athletic field lighting and on-site storm water retention facilities will be installed and pathways and dugouts will be renovated to improve access for people of all abilities. The restroom which was damaged by fire will also be restored and updated.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	448	6,252	-	-	-	-	-	-	6,700
Seattle Park District Revenues	-	973	2,216	-	-	-	-	-	3,189
State Grant Funds	8	342	-	-	-	-	-	-	350
Total:	**456**	**7,567**	**2,216**	**-**	**-**	**-**	**-**	**-**	**10,239**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park And Recreation Fund	8	342	-	-	-	-	-	-	350
REET I Capital Fund	448	6,252	-	-	-	-	-	-	6,700
Seattle Park District Fund	-	973	2,216	-	-	-	-	-	3,189
Total:	**456**	**7,567**	**2,216**	**-**	**-**	**-**	**-**	**-**	**10,239**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Carkeek Park Bridge Replacement Project

Project No:	MC-PR-41075	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	950 NW Carkeek Park Road
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 5
Start/End Date:	2022 - 2027	**Neighborhood District:**	Northwest
Total Project Cost:	$7,466	**Urban Village:**	Not in an Urban Village

This project replaces and removes the existing pedestrian bridge that provides access to the beach at Carkeek Park and other related items. Examples of work include but are not limited to installing new bridge foundations, columns, and decking, improvements to the parking lot and walkways to ensure accessibility, and repair of parking lots and roadways that may be impacted by construction traffic.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	737	3,867	562	-	-	-	-	-	5,166
State Grant Funds	-	2,300	-	-	-	-	-	-	2,300
Total:	**737**	**6,167**	**562**	**-**	**-**	**-**	**-**	**-**	**7,466**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Park And Recreation Fund	-	2,300	-	-	-	-	-	-	2,300
REET I Capital Fund	737	3,867	562	-	-	-	-	-	5,166
Total:	**737**	**6,167**	**562**	**-**	**-**	**-**	**-**	**-**	**7,466**

O&M Impacts:

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Amy Yee Tennis Center Renovation

Project No:	MC-PR-41076	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	2000 Martin Luther King Jr. Way, S.
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 2
Start/End Date:		**Neighborhood District:**	Southeast
Total Project Cost Range:	8,000 - 12,000	**Urban Village:**	North Rainier

This project provides building envelope and structural upgrades to stabilize Amy Yee Tennis Center. Examples of work includes re-roofing, insulation, structural upgrades, and addressing the building water penetration from the hillside. New court heating and ventilation and lighting replacement would also be implemented if budget allows, in addition to other interior renovations as identified in in the 2019 feasibility study. These improvements would greatly improve the playing experience at the center and reduce the risk of additional deferred maintenance caused by the current roof and walls which have a number of known active leaks.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Revenues	2,776	7,224	-	-	-	-	-	-	10,000
Total:	**2,776**	**7,224**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Park District Fund	2,776	7,224	-	-	-	-	-	-	10,000
Total:	**2,776**	**7,224**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**

Financial Planning Strategy: This is an early planning estimate; total project cost will be determined once the project is baselined at 30% design.

O&M Impacts:

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Magnuson Major Maintenance

Project No:	MC-PR-41077	**BSL Code:**	BC-PR-40000
Project Type:	Ongoing	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	7400 Sandpoint Way NE
Current Project Stage:	N/A	**Council District:**	Council District 4
Start/End Date:	N/A	**Neighborhood District:**	Northeast
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides funds for some of the most pressing building and infrastructure needs at Magnuson Park. Examples of projects include building stabilization and renovation to meet current codes, safety and accessibility improvements to roads and pathways, utility upgrades, and other related work. The individual projects will extend the life of assets, improve life safety, reduce energy costs, and expand access to park amenities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax II	-	-	769	1,100	1,147	2,463	1,000	1,000	7,479
Seattle Park District Revenues	647	1,784	876	911	947	985	1,025	1,066	8,241
Total:	**647**	**1,784**	**1,645**	**2,011**	**2,095**	**3,448**	**2,025**	**2,066**	**15,720**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	-	-	769	1,100	1,147	2,463	1,000	1,000	7,479
Seattle Park District Fund	647	1,784	876	911	947	985	1,025	1,066	8,241
Total:	**647**	**1,784**	**1,645**	**2,011**	**2,095**	**3,448**	**2,025**	**2,066**	**15,720**

O&M Impacts:

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8th and Mercer Community Center Development

Project No:	MC-PR-41078	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	New Investment	**Location:**	Mercer St. and 8th Ave N
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:		**Neighborhood District:**	Lake Union
Total Project Cost Range:	14,200 - 21,300	**Urban Village:**	South Lake Union

This project will plan, design, and construct a new Community Center at Mercer St. and 8th Ave North. This project was approved by City Council as a public benefit in the sale of City-owned property at that location. The developer provides the space (25-year lease with up to 15 additional years through two options) with the City responsible for tenant improvements (estimated at ~$17 million) and an ongoing commitment to operate the facility.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	-	-	-	17,000	-	-	-	-	17,000
Seattle Park District Revenues	23	728	-	-	-	-	-	-	750
Total:	**23**	**728**	**-**	**17,000**	**-**	**-**	**-**	**-**	**17,750**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2027 Multipurpose LTGO Bond Fund	-	-	-	17,000	-	-	-	-	17,000
Seattle Park District Fund	23	728	-	-	-	-	-	-	750
Total:	**23**	**728**	**-**	**17,000**	**-**	**-**	**-**	**-**	**17,750**

Financial Planning Strategy: This is an early planning estimate; total project cost will be determined once the project is baselined at 30% design.

O&M Impacts:

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Queen Anne Community Center Renovation

Project No:	MC-PR-41079	**BSL Code:**	BC-PR-40000
Project Type:	Discrete	**BSL Name:**	Fix It First
Project Category:	Rehabilitation or Restoration	**Location:**	1901 1st Ave W
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:		**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$16,900	**Urban Village:**	Not in an Urban Village

This project renovates Queen Anne Community Center to improve accessibility, electrify the building systems, preserve the building envelope, modernize the restrooms and kitchens, reconfigure and reprogram space to align with current programming needs, and other related work.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
LTGO Bond Proceeds	-	-	-	16,900	-	-	-	-	16,900
Total:	**-**	**-**	**-**	**16,900**	**-**	**-**	**-**	**-**	**16,900**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2027 Multipurpose LTGO Bond Fund	-	-	-	16,900	-	-	-	-	16,900
Total:	**-**	**-**	**-**	**16,900**	**-**	**-**	**-**	**-**	**16,900**

O&M Impacts:

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Rejuvenate Our P-Patches

Project No:	MC-PR-51001	**BSL Code:**	BC-PR-50000
Project Type:	Ongoing	**BSL Name:**	Maintaining Parks and Facilities
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project revitalizes the City's numerous P-Patch Community Gardens and Urban Food Systems program gardens and orchards. Typical projects will improve the paths, improve and construct planting beds and common areas, improve Americans with Disabilities (ADA) access, update aging infrastructure, and related work. The first P-Patch was constructed in 1973, and more have been added over the years. The individual projects will address safety and code requirements, extend the life of the asset, and improve accessibility.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Payroll Expense Tax	2	64	-	-	-	-	-	-	67
Seattle Park District Revenues	1,659	703	271	282	293	305	317	330	4,162
Total:	**1,661**	**767**	**271**	**282**	**293**	**305**	**317**	**330**	**4,229**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Payroll Expense Tax	2	64	-	-	-	-	-	-	67
Seattle Park District Fund	1,659	703	271	282	293	305	317	330	4,162
Total:	**1,661**	**767**	**271**	**282**	**293**	**305**	**317**	**330**	**4,229**

O&M Impacts: NA

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Improve Dog Off-Leash Areas

Project No:	MC-PR-51002	**BSL Code:**	BC-PR-50000
Project Type:	Ongoing	**BSL Name:**	Maintaining Parks and Facilities
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project improves the City's dog off-leash areas, most of which have aging infrastructure. This project will also support new dog off-leash areas as funding is provided. Typical projects will improve Americans with Disabilities (ADA) access, address drainage and erosion issues, update aging infrastructure, and related work. These projects make these off-leash areas make more accessible and safe for parks users.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax II	101	-	-	-	-	-	-	-	101
Seattle Park District Revenues	1,223	1,785	1,574	350	364	162	169	176	5,803
Total:	**1,324**	**1,785**	**1,574**	**350**	**364**	**162**	**169**	**176**	**5,904**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	101	-	-	-	-	-	-	-	101
Seattle Park District Fund	1,223	1,785	1,574	350	364	162	169	176	5,803
Total:	**1,324**	**1,785**	**1,574**	**350**	**364**	**162**	**169**	**176**	**5,904**

O&M Impacts: NA

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Arboretum Waterfront Trail Renovation

Project No:	MC-PR-61003	**BSL Code:**	BC-PR-60000
Project Type:	Discrete	**BSL Name:**	SR520 Mitigation
Project Category:	Improved Facility	**Location:**	2300 Arboretum DR E
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 3
Start/End Date:	2014 - 2026	**Neighborhood District:**	East District
Total Project Cost:	$1,880	**Urban Village:**	Not in an Urban Village

This project renovates the portion of the trail from the former MOHAI parking lot to the western edge of Foster Island. Project elements include upland and wetland restoration, invasive species removal, native plant re-vegetation, and related repairs. This restoration will improve the health of the ecosystem and provide a more enjoyable pedestrian and bicycling experience.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
State Grant Funds	8	847	-	-	-	-	-	-	855
State Interlocal Revenues	468	8	-	-	-	-	-	-	476
Use of Fund Balance	34	515	-	-	-	-	-	-	549
Total:	**510**	**1,370**	**-**	**-**	**-**	**-**	**-**	**-**	**1,880**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park Mitigation & Remediation	510	1,370	-	-	-	-	-	-	1,880
Total:	**510**	**1,370**	**-**	**-**	**-**	**-**	**-**	**-**	**1,880**

O&M Impacts: NA

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Arboretum North Entry Mitigation

Project No:	MC-PR-61004	**BSL Code:**	BC-PR-60000
Project Type:	Ongoing	**BSL Name:**	SR520 Mitigation
Project Category:	Rehabilitation or Restoration	**Location:**	
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	East District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides funding for new park development of the WSDOT Peninsula. This project is funded from a settlement agreement (GCB 3564) with the Washington State Department of Transportation (WSDOT), which authorizes the City to complete real property transactions and accepts the mitigation contribution toward the Arboretum North Entry Project, such settlement agreement facilitating WSDOT acquiring the required property rights for bidding the SR 520 Portage Bay Bridge Roanoke Lid Project in 2023. This project develops a park at the WSDOT Peninsula (the site of WSDOT's current SR520 field office), including realigning lake Washington Blvd., extending the multi-use trail to the Montlake Lid, and daylighting arboretum creek along with the associated pedestrian/vehicular bridges. The majority of the project will be implemented after WSDOT completes its work, 12/31/2031.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	10	690	-	-	-	-	-	-	700
Use of Fund Balance	-	3,000	-	7,000	12,248	842	-	-	23,090
Total:	**10**	**3,690**	**-**	**7,000**	**12,248**	**842**	**-**	**-**	**23,790**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Park Mitigation & Remediation	10	3,690	-	7,000	12,248	842	-	-	23,790
Total:	**10**	**3,690**	**-**	**7,000**	**12,248**	**842**	**-**	**-**	**23,790**

O&M Impacts:

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Seattle Center

1. Overview

Seattle Center is an active civic, arts and family gathering place at the core of our city. More than 30 cultural, educational, sports and entertainment organizations reside on the grounds of the 74-acre campus providing a broad range of public and community programs and hosting thousands of events. Seattle Center is the most visited arts and cultural destination in the state, attracting an estimated 10 million visitors each year who attend arts, sporting, educational, and cultural events and festivals, and enjoy the grounds and open spaces.

There are 24 buildings and three parking garages on the Seattle Center campus. Seattle Center is also a major urban open space offering 40 acres of spaces including lawns, gardens, fountains, a children's play area, and a variety of plazas. The Seattle Center Monorail runs between the Seattle Center campus and downtown. The City owns the Monorail, which is operated by Seattle Monorail Services on the City's behalf. The Space Needle, the Pacific Science Center, and Seattle Public Schools' Memorial Stadium and its adjacent parking lot are also part of the campus but are separately owned and operated.

Seattle Center resides on Indigenous lands, the traditional territories of the Coast Salish people. The origins of a civic campus at Seattle Center go back to the 1920s, with Mayor Bertha Landes presiding over the groundbreaking for the Civic Auditorium, Civic Ice Arena, and Civic Field, which established the beginnings of our current campus. In the 1930s the Washington State Armory was built. Memorial Stadium was constructed in the 1940s. In the late 1950s and early 1960s surrounding properties were assembled to create the site for the 1962 Seattle World's Fair, expanding the size of the campus to roughly what it is today.

One result of this long, piecemeal history is that Seattle Center's infrastructure, facilities and grounds are now aging and increasingly at risk of failure. While some facilities have been renovated through individual efforts (McCaw Hall in 2003; Seattle Opera at the Center in 2018; and Climate Pledge Arena in 2021), the majority of the campus and the buildings Seattle Center operates remain in need of major renovation and redevelopment. Many of our core campus systems (HVAC, emergency generators) have exceeded their lifespan. As a result, more systems are beginning to fail, and costly emergency repairs are increasing. Re-investment in these facilities is essential to Seattle Center's safe and effective operation, as they serve not only as venues for arts, cultural and sporting events, but also as sheltering sites, providing critical services to the larger City in the event of emergency.

The department's Capital Improvement Program (CIP) repairs, renews, and redevelops the facilities and grounds of Seattle Center to provide a safe and welcoming place for millions of annual visitors. The CIP helps accomplish Seattle Center's mission by:

- Preserving campus buildings and infrastructure
- Assessing building systems and developing maintenance and repair schedules
- Maintaining and repairing campus-wide utilities

- Creating and maintaining multi-use public spaces for free and fee-supported events
- Maintaining a large collection of public art
- Upgrading landscape features and public gathering spaces
- Planning for campus improvements and modernization
- Retrofitting buildings for improved energy efficiency
- Removing barriers in buildings, pathways, and public spaces on campus to better serve visitors of all ages and abilities

The 2026-2031 CIP budget will span a period of tremendous activity for Seattle Center. Our department recently joined with partners Seattle Public Schools (SPS) and One Roof Stadium Partnership to break ground on the Memorial Stadium redevelopment project, which will transform the aging SPS facility into an exciting new venue with myriad benefits to the civic campus by fall of 2027. Seattle Center is also actively preparing to host the Seattle Fan Celebration for the FIFA World Cup 2026, where six viewing parties are anticipated, each with crowds as large as our largest typical summer events.

2. Thematic Priorities

Seattle Center's capital projects program will focus on 5 primary themes for 2026-2031:

1. Campus perimeter security and other infrastructure for Seattle Fan Celebration
2. Major Asset Preservation Projects
3. Major Project Planning and Partnership Opportunities
4. Campus Uplift and Modernization Projects
5. Grant Supported Projects

Major Asset Preservation Projects
Over the last five years, Seattle Center has been maintaining its aging historic 74-acre public campus with an annual average REET allocation of $7.76 million.

Seattle Center draws from its series of Facility Condition Assessments (FCAs) to define priority investment in asset maintenance and replacement for the major existing systems on campus, including:

- Seismic assessment of all major facilities
- Roofing assessment of all major facilities
- Cladding and fenestration assessment of selected facilities
- Mechanical systems
- Electrical systems
- Plumbing and piping
- Water features (including the iconic Seattle Center International Fountain)
- Elevators

- Campus bollards

Major Project Planning and Partnership Opportunities

Memorial Stadium

Memorial Stadium, built in 1947, is owned by Seattle Public Schools (SPS) on land deeded by the City and is outdated, deteriorated, and in need of redevelopment. The Seattle Public Schools Building Technology Academics & Athletics (BTA V) levy approved by Seattle voters in February 2022 included $66.5 million for a basic student athletic stadium. Under a letter of intent signed by SPS and the City in October 2021 and a November 2022 Memorandum of Agreement, the School District and City have collaborated on a plan for a new enhanced stadium. The new facility will help transform the heart of Seattle Center with a state-of-the-art stadium that will serve SPS' needs for athletic events and graduations and be a major civic venue for arts, cultural, sports, and community events.

In June 2023 following a Request for Proposals, the Mayor and School Superintendent agreed to enter into negotiations with One Roof Stadium Partnership (One Roof) to jointly develop an enhanced stadium. In 2024, Seattle Center, SPS and One Roof reached an important milestone by aligning on key project terms. The interlocal agreement with SPS and the development agreement with One Roof were reviewed by the City Council and School Board and executed in 2025. In addition to the $69.3 million from SPS, $3.95 million from the State capital budget, and $5 million from the King County Parks Levy, Seattle Center's CIP includes the City's $40 million contribution to the Memorial Stadium Redevelopment. One Roof is responsible for private fundraising to generate the additional $30 million to complete the project.

The new stadium broke ground in July of 2025 and is expected to be complete by the end of 2027.

Seattle Center Warehouse Relocation

The two-year redevelopment of Memorial Stadium has temporarily displaced critical back-of-house spaces for the campus that are located within the Stadium construction footprint. Displaced facilities include the Seattle Center warehouse, a large facility critical to daily campus operations including maintenance, event production, and campus-wide shipping, receiving, and re-stocking; the Seattle Center gardeners' plant and materials storage; and a solid waste management area. In 2024, Seattle Center began a project to relocate its storage and operations to temporary facilities on the 5th and Mercer Block (formerly KCTS-9) and the Next50 Plaza north of the Monorail station for the duration of construction. The Temporary Warehouse project will be completed in 2025, but additional CIP funds in the future will be required to dismantle the temporary facilities and relocate campus operations into their permanent home in the completed Memorial Stadium facility.

5th and Mercer Block (Formerly KCTS) Long Range Planning

The building formerly occupied by Cascade Public Media (formerly KCTS) and its full block parcel at the corner of 5th Ave. N. and Mercer St. are now owned, operated, and maintained by Seattle Center. Seattle

Center's long-term plan is to pursue a redevelopment strategy for this property that will generate revenue to support Seattle Center and contribute to the overall vitality of the campus and the neighborhood. In 2025, to prepare for next steps, Seattle Center invested Long Range Planning funds in a real estate analysis and spent a modest amount of REET on predevelopment engineering work. In the interim period, Seattle Center is keeping the property active and offsetting its operating costs with short-term office leases and temporary use for campus operations and equipment storage.

Seattle Center Light Rail Station Planning

The planned ST3 Ballard Link Extension project includes two proposed light rail stations serving Seattle Center. Since 2019, Seattle Center has collaborated with the City-wide ST3 team and engaged with neighbors and partner organizations to help arrive at a preferred alignment. In 2026, Center will devote CIP planning funds to support staff time and/or consultant work to address our most critical concerns, which include noise and vibration impacts to sensitive arts and cultural venues; transportation/access impacts to the campus during construction; and station area planning.

Thomas Street Partnership

Thomas Street is the busiest pedestrian corridor of the campus and offers a unique opportunity for investment at a major gateway connecting Seattle Center to the north downtown community. Seattle Center is applying capital reinvestment funds from the Chihuly Garden & Glass lease extension to design a full upgrade to the streetscape including new paving, lighting, landscaping, and furnishings. Seattle Center plans to complete design and permitting in 2026 and then phase construction beginning in 2027. To leverage that investment, Seattle Center recently issued an RFP seeking a partner to enter into a ground lease and develop a new retail offering or attraction that will enhance the pedestrian experience on a prominent site on Thomas Street near the Space Needle, MOPOP, and the Monorail station. The RFP selection process will take place near the end of 2025, with negotiation and Council approval process to follow.

<u>Campus Uplift and Modernization Projects</u>

Seattle Center Eco-District

Seattle Center, working closely with Seattle City Light (SCL) and Office of Sustainability and Environment (OSE), has set a goal to pursue full-scale decarbonization of the 74-acre campus. This would be a landmark opportunity to reduce the City's carbon emissions, create a district-scale model for decarbonization, and re-invest in critical, aging campus infrastructure. To this end, Seattle Center recently completed two technical studies of options to replace the aging campus HVAC infrastructure with an eco-district approach that transitions Seattle Center off fossil fuels and supports City-wide electrification efforts. Seattle Center, SCL, and OSE are collaborating to pursue federal and state funding toward this vision.

Campus-Wide Open Space Plan

In long-range planning for the campus, Seattle Center intends to leverage upcoming major projects including the Memorial Stadium redevelopment, the grant-funded Monorail Station Reconfiguration,

the 5G infrastructure project, the Armory generator replacement, and ST3 to uplift public open spaces and improve outdoor lighting. In 2023, Seattle Center engaged a landscape architecture firm to produce concept designs for a campus-wide open space plan that incorporates design interventions in a variety of locations, with a vision that is unified around the Century 21 Master Plan principles. As major redevelopment projects and departmental strategic plan take shape, Seattle Center will incorporate the concepts from this effort into our scope and budget for future CIP work in 2026-2031.

Seattle Center's Neutral Wireless Infrastructure

Seattle Center conducted an RFP process in October 2022 – May 2023 seeking to identify a well-qualified Wireless Infrastructure Provider (WIP) that would be responsible for managing the design, installation, deployment, operation, upgrading/reinvestment, and maintenance of privately owned cellular wireless infrastructure to deliver high-quality service to visitors and pay a fee to Seattle Center. Verizon was selected as the RFP's finalist and contract negotiations are currently underway. Seattle Center expects construction to begin September 2025 with projected completion by beginning of 2026. The work will be funded by the WIP. Seattle Center hopes to leverage this work on the street grid to implement other upgrades to the power, utility, and lighting systems, and potentially to upgrade campus paving.

Grant Supported Projects

Monorail Station Reconfiguration ($23 million)

The Seattle Center Monorail Station Improvements project, estimated at $23 million, will provide for a fully accessible station consistent with ADA Title II. Total project funding comprises $15 million from the FTA All Stations Accessibility Program (ASAP), $5 million from Move Ahead Washington, and $3 million from Puget Sound Regional Council. The project is proceeding by prioritizing the available State grant ($5M total, of which $4.4M remains) while recently imposed federal requirements are being clarified. Seattle Center anticipates construction to occur between July 2026 (following World Cup) and December 2027.

Armory Generator Replacement ($4.8 million)

This project will update emergency power systems for the Armory and Fisher Pavilion, two Seattle Center facilities that play a critical role in the City's sheltering and emergency response. The project will remove a 60-year-old generator and associated controls located in the Armory and replace it with a new, sustainably powered generator capable of supporting emergency functions in both the Armory and Fisher Pavilion. Our proposed solution builds resiliency, sustainability, and energy efficiency into the Seattle Center Emergency Operations facilities. Most of the budget for this project (75%) will be funded by a $3.6 million FEMA grant while the remaining amount will be funded by REET. Seattle Center began design in 2024, with construction anticipated to begin in the fourth quarter of 2026.

3. Project Selection Criteria

For each budget cycle, a broad cross-section of Seattle Center staff members engage in the process of identifying the highest priority asset preservation and improvement needs on the campus. This includes staff members who maintain facilities, rent facilities to clients, provide technical support for events, manage parking and public assembly facilities, and manage capital projects. Projects are prioritized around a set of criteria, including public and staff safety, regulatory requirements, failing building systems, asset preservation, reducing operating costs and/or increasing revenue potential, leveraging non-City funds and partnerships, and race and social justice. Center's Campus & Armory Operating Board and the McCaw Hall Operating Board have played central roles in identifying and prioritizing capital needs in the facilities they oversee. The Seattle Center Director of Planning and Capital Development works together with the Director of Finance and Administration and the Seattle Center Director to review the staff recommendations for prioritizing projects across the campus within funding targets provided.

4. 2026-2031 CIP Highlights

In 2025, Seattle Center received $914,000 to replace aging and install new bollards on campus in critical areas in preparation for the 2026 World Cup. The 2026 Proposed Budget provides an additional $1.6 million in 2026 to continue this work. The Center's CIP will also prioritize needs identified in the latest phase of facility condition assessments (FCAs), including roofs, mechanical infrastructure, and the International Fountain. The CIP also includes funding for asset preservation investments in McCaw Hall and the Monorail, guided by the McCaw Hall Capital Renewal/Major Maintenance Plan and the Seattle Center Monorail Transit Asset Management (TAM) Plan and Capital and Major Maintenance Program (CMMP) Plan. In 2026, Seattle Center's CIP REET budget is $9.2 million (excluding $625,000 reserved for Memorial Stadium debt service) for capital improvement projects and major maintenance. Seattle Center's Planning and Capital Development team will prioritize using this funding in the coming year to address deferred maintenance priorities, provide match to advance key grant-funded projects, and plan for major capital work needed in the future. To accommodate intensive campus activity in 2026 for the World Cup Seattle Fan Celebration and Memorial Stadium construction, the focus will be on planning and design phases of projects that will break ground after the World Cup.

Highlights of asset preservation investments at Seattle Center in 2026-2031 will include:

ADA Improvements – In the next few years, Seattle Center expects to exhaust the balance of remaining funds from this master project on Barrier Removal Schedule (BRS) projects including the Armory 4th Floor restroom upgrades. Seattle Center will continue working toward a fully accessible campus.

Armory – In 2026-2031, our priorities include replacing the failing Armory generator with new systems that will extend emergency power to the Fisher Pavilion (75% of project funding comes from a FEMA grant); completion of upgrades to HVAC in our office spaces; adding a second grease interceptor for the Armory

Food and Event Hall to bring the facility up to current code standards, and 4th floor restroom upgrades to compliance with the ADA requirements.

General Site Improvements – Priorities within this master project include aforementioned pedestrian safety bollard installation; continued restoration of the International Fountain's 30-year-old nozzle, piping, valves, and control systems; and repair of campus pedestrian pathways in anticipation of the Seattle Fan Celebration for the 2026 World Cup.

McCaw Hall – Annual REET I allocations for McCaw Hall asset preservation are matched 100 percent by the resident tenants of McCaw Hall, the Seattle Opera and Pacific Northwest Ballet, to carry out the McCaw Hall Capital Renewal/Major Maintenance Plan, under the direction of the McCaw Hall Operating Board.

Open Space Restoration and Repair – In 2026 and beyond, Seattle Center will continue investing in restoration/replacement of Artists at Play playground equipment and making phased lighting and placemaking improvements across the campus.

Parking Repairs and Improvements – An ongoing program of major maintenance on the garages will continue with repairs addressing elevator failures and other issues at the Mercer Garage and 5th Ave N. Garage. An elevator replacement project in the 5th Ave N. Garage is entering its second phase.

Public Gathering Space Improvements – Installation of perimeter security improvements, prioritized for the Seattle Fan Celebration for the 2026 FIFA World Cup.

Roof Replacements – Priority roof repairs include McCaw Hall, SIFF, the Central Utility Plant, and Phase II of the Bagley Wright Theatre. Additional roof repairs identified in the FCA will be completed by Seattle Center staff and outside contractors as necessary.

Utility Infrastructure – Renovation of campus utility infrastructure in 2026-2031 includes campus-wide mechanical and electrical system improvements prioritized in the FCA, advancing repairs to the Central Utility Plant cooling towers that supply cooling to 10 buildings across the campus, and completing ventilation improvements in multiple facilities.

5. CIP Revenue Sources

Seattle Center's Proposed 2026-2031 CIP is funded from a combination of revenue sources including Real Estate Excise Tax (REET, the primary funding source for 2026-2031), LTGO bond funds, property sales and interest earnings, and state and federal grants. Center is using an interfund loan in 2025 to bridge financing for Memorial Stadium Redevelopment. The City Budget Office is proposing this same approach for 2026 and 2027. The loan will be repaid in full when the City receives 2027 LTGO bond proceeds. In the past, other key funding sources for Seattle Center included voter-approved property tax

levies, Washington State and King County funds, philanthropic contributions, proceeds from property sales, and private investment. Private investment has always played a key role in Seattle Center's development, with the $1 billion Climate Pledge Arena renovation as the latest example.

6. Summary of Upcoming Budget Issues and Challenges

The biggest challenge facing Seattle Center's CIP is lack of available funding to address our rapidly aging infrastructure, which has cumulatively limited Seattle Center's ability to deliver a proactive capital maintenance program, increasing risk of failures and costly emergency repairs. In 2025, for example, the campus fire alarm system experienced problems related to its fiberoptic communication system, which necessitated extra expense in repairs and extra staffing; the Mayor's 2026 Proposed Budget includes General Fund appropriations for network replacement, critical to ongoing campus safety.

In 2025, McCaw Hall's HVAC system experienced a significant failure, necessitating a currently ongoing emergency project that seeks to repair or replace the system's Air Handling Unit motors and Variable Frequency Drives. Total cost estimates for this project are pending.

7. Future Projects on the Horizon

Seattle Center 10-Year Vision and Action Plan: In July 2025, Seattle Center released its 10 Year Vision and Action Plan, a strategic document that will guide decision making through this next, exciting chapter. Among its priorities is bold reinvestment in Seattle Center's public spaces to captivate and inspire visitors and best serve Seattle residents. Reinvestment strategies will include activating underutilized spaces, more seamlessly connecting the Seattle Center campus to surrounding neighborhoods and the Waterfront, and visionary infrastructure renovations to transition from fossil fuels. As it has throughout its history, Seattle Center will also pursue opportunities to leverage its capital investments with redevelopment partnerships to improve the campus experience and generate revenue to support its mission.

Pacific Science Center Courtyard: Seattle Center's recently announced partnership with the Pacific Science Center presents an opportunity to open a new connection between Seattle Center and Belltown, while simultaneously restoring free public access to the iconic courtyards and arches, designed by Minoru Yamasaki for the 1962 World's Fair.

ADA Improvements

Project No:	MC-SC-S9302	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project makes the Seattle Center campus more accessible to people with disabilities. Improvements may include, but are not limited to, assisted listening devices, automatic doors, ramps, signage, seating and other features that accommodate Seattle Center visitors. In the next few years, Seattle Center will make improvements via Barrier Removal Schedule (BRS) projects, which includes upgrading the restroom facilities on the Armory's fourth floor.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	241	-	-	-	-	-	-	-	241
Real Estate Excise Tax I	3,535	374	-	-	-	-	-	-	3,910
Real Estate Excise Tax II	175	-	-	-	-	-	-	-	175
Total:	**3,951**	**374**	**-**	**-**	**-**	**-**	**-**	**-**	**4,326**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	3,535	374	-	-	-	-	-	-	3,910
REET II Capital Fund	175	-	-	-	-	-	-	-	175
Unrestricted Cumulative Reserve Fund	241	-	-	-	-	-	-	-	241
Total:	**3,951**	**374**	**-**	**-**	**-**	**-**	**-**	**-**	**4,326**

O&M Impacts: No expected impact on O&M costs.

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Armory Rehabilitation

Project No:	MC-SC-S9113	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	305 Harrison St
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for major maintenance and improvements to the 275,000 square-foot Seattle Center Armory, formerly known as Center House, a 1939 structure that serves as the primary free indoor public gathering and programming space at Seattle Center. Work may include, but is not limited to, restroom and mechanical renovations, elevator renovation, fire-safety and seismic improvements, emergency and electrical infrastructure, window replacement, signage improvements, wall and floor surface repairs, ingress and egress renovations, and improvements to the atrium and vendor facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	118	3,441	-	-	-	-	-	-	3,559
LTGO Bond Proceeds	1,233	-	-	-	-	-	-	-	1,233
Miscellaneous Revenues	(1)	1	-	-	-	-	-	-	-
Property Sales and Interest Earnings	3,632	-	-	-	-	-	-	-	3,632
Real Estate Excise Tax I	9,026	2,558	1,600	950	1,060	1,060	1,060	-	17,314
Seattle Voter-Approved Levy	2,462	-	-	-	-	-	-	-	2,462
Total:	**16,471**	**5,999**	**1,600**	**950**	**1,060**	**1,060**	**1,060**	**-**	**28,200**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
1991 Levy Fund (Closed)	2,462	-	-	-	-	-	-	-	2,462
2002 Multipurpose LTGO Bond Fund	1,233	-	-	-	-	-	-	-	1,233
REET I Capital Fund	9,026	2,558	1,600	950	1,060	1,060	1,060	-	17,314
Seattle Center Fund	118	3,441	-	-	-	-	-	-	3,559
Unrestricted Cumulative Reserve Fund	3,632	-	-	-	-	-	-	-	3,632
Total:	**16,471**	**5,999**	**1,600**	**950**	**1,060**	**1,060**	**1,060**	**-**	**28,200**

O&M Impacts: No expected impact on O&M costs.

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Artwork Maintenance

Project No:	MC-SC-S9303	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for maintenance of public artwork on the Seattle Center campus to ensure the integrity of the artwork. Typical improvements may include, but are not limited to, surface restoration and repainting, mechanical upgrades and repairs, and structural repairs. Some artworks on the Seattle Center campus are maintained by the Office of Arts and Culture.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Private Funding/Donations	5	-	-	-	-	-	-	-	5
Property Sales and Interest Earnings	677	153	50	50	50	50	50	-	1,079
Real Estate Excise Tax I	31	-	-	-	-	-	-	-	31
Total:	**713**	**153**	**50**	**50**	**50**	**50**	**50**	**-**	**1,115**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	31	-	-	-	-	-	-	-	31
Unrestricted Cumulative Reserve Fund	682	153	50	50	50	50	50	-	1,084
Total:	**713**	**153**	**50**	**50**	**50**	**50**	**50**	**-**	**1,115**

O&M Impacts: No expected impact on O&M costs.

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Fisher Pavilion Asset Preservation

Project No:	MC-SC-S0701	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	200 Thomas St
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for asset preservation investments in Fisher Pavilion, a public assembly facility completed in 2002.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	197	144	100	500	500	500	500	-	2,442
Total:	**197**	**144**	**100**	**500**	**500**	**500**	**500**	**-**	**2,442**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	197	144	100	500	500	500	500	-	2,442
Total:	**197**	**144**	**100**	**500**	**500**	**500**	**500**	**-**	**2,442**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

General Site Improvements

Project No:	MC-SC-S0305	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project improves the safety, security, facility integrity, and visitor experience on the Seattle Center campus. Improvements may include, but are not limited to, installation of security bollards, lighting upgrades, sealing of building exteriors, technology and security system upgrades, and renovation of fountains, site amenities and open spaces. Priorities within this scope include continued restoration of the International Fountain's 30-year-old nozzle, piping, valves, and control systems, and repair of campus pedestrian pathways in anticipation of the Seattle Fan Celebration for the 2026 World Cup.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
CRS Misc Revenues	-	914	-	-	-	-	-	-	914
Federal Grant Funds	615	-	-	-	-	-	-	-	615
General Fund	178	-	-	-	-	-	-	-	178
LTGO Bond Proceeds	109	-	-	-	-	-	-	-	109
Private Funding/Donations	-	450	-	-	-	-	-	-	450
Property Sales and Interest Earnings	820	-	-	-	-	-	-	-	820
Real Estate Excise Tax I	3,105	1,703	2,223	2,408	1,339	3,200	1,100	-	15,077
Total:	**4,827**	**3,067**	**2,223**	**2,408**	**1,339**	**3,200**	**1,100**	**-**	**18,163**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	109	-	-	-	-	-	-	-	109
REET I Capital Fund	3,105	1,703	2,223	2,408	1,339	3,200	1,100	-	15,077
Seattle Center Capital Reserve	820	450	-	-	-	-	-	-	1,270
Unrestricted Cumulative Reserve Fund	793	914	-	-	-	-	-	-	1,707
Total:	**4,827**	**3,067**	**2,223**	**2,408**	**1,339**	**3,200**	**1,100**	**-**	**18,163**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Lot 2 Development

Project No:	MC-SC-S0501	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	New Facility	**Location:**	500 5th Ave N
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for activities related to the sale of Seattle Center Parking Lot 2 to the Bill & Melinda Gates Foundation. The property sale closed in November 2006. All sale-related activities are completed with the exception of groundwater remediation and monitoring, expected to continue until 2025.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Private Funding/Donations	53	-	-	-	-	-	-	-	53
Property Sales and Interest Earnings	5,491	70	-	-	-	-	-	-	5,561
Real Estate Excise Tax I	800	-	-	-	-	-	-	-	800
Total:	**6,344**	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**6,414**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	800	-	-	-	-	-	-	-	800
Seattle Center Capital Reserve	5,544	70	-	-	-	-	-	-	5,614
Total:	**6,344**	**70**	**-**	**-**	**-**	**-**	**-**	**-**	**6,414**

O&M Impacts: No expected impact on O&M costs.

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McCaw Hall Asset Preservation

Project No:	MC-SC-S0303	**BSL Code:**	BC-SC-S0303
Project Type:	Ongoing	**BSL Name:**	McCaw Hall Capital Reserve
Project Category:	Rehabilitation or Restoration	**Location:**	321 Mercer St
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for the implementation of the McCaw Hall Capital Renewal/Asset Preservation Plan under the direction of the McCaw Hall Operating Board. The plan identifies asset preservation investments in the facility. Funding comes from the City and from the two resident tenants of McCaw Hall, Seattle Opera and Pacific Northwest Ballet.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Energy Rebates	3	-	-	-	-	-	-	-	3
Interest Earnings	129	61	-	-	-	-	-	-	190
Miscellaneous Revenues	193	(176)	-	-	-	-	-	-	17
Private Funding/Donations	2,023	1,811	-	-	-	-	-	-	3,835
Real Estate Excise Tax I	2,241	1,049	691	731	753	775	797	-	7,037
Total:	**4,590**	**2,745**	**691**	**731**	**753**	**775**	**797**	**-**	**11,082**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
McCaw Hall Capital Reserve	4,290	2,745	691	731	753	775	797	-	10,782
REET I Capital Fund	300	-	-	-	-	-	-	-	300
Total:	**4,590**	**2,745**	**691**	**731**	**753**	**775**	**797**	**-**	**11,082**

O&M Impacts: No expected impact on O&M costs.

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Memorial Stadium Redevelopment

Project No:	MC-SC-S9505	**BSL Code:**	BC-SC-S03P01
Project Type:	Discrete	**BSL Name:**	Building and Campus Improvements
Project Category:	Improved Facility	**Location:**	401 5th Ave N.
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 7
Start/End Date:	2023 - 2027	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$45,765	**Urban Village:**	Uptown

The 77-year-old Memorial Stadium is owned by Seattle Public Schools (SPS) on land deeded by the City and is outdated, deteriorated, and in need of redevelopment. The Seattle Public Schools Building Technology Academics & Athletics (BTA V) levy (2022) approved by Seattle voters contains $66.5 million for a basic student athletic stadium. The new facility will transform the heart of Seattle Center with a state-of-the-art stadium that will serve SPS' needs for athletic events and graduations and be a major civic venue for arts, cultural, sports, and community events. In June 2023, following a Request For Proposals, the Mayor and School Superintendent agreed to enter into negotiations with One Roof Stadium Partnership (One Roof) to jointly develop an enhanced stadium. In 2024, the City finalized agreements with SPS and One Roof governing management, scope and project terms. Construction began in July 2025.

The overall project budget is comprised of BTA V levy funds ($66.5 million), a grant from the Washington State Department of Commerce ($3.95 million, administered by the City), private fundraising from One Roof, and the City's contribution of $40 million. Seattle Center's Proposed 2026-2031 CIP includes combined $2 million in General Fund and REET I Capital Fund, the $3.95 million state grant, and an interfund loan of $38 million with $1.748 million in accumulated interest. The new stadium is expected to be completed by the end of 2027. The interfund loan will be repaid with 2027 bond proceeds.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	3	297	-	-	-	-	-	-	300
Interfund Loan	-	9,000	27,250	3,498	-	-	-	-	39,748
Miscellaneous Revenues	-	47	-	-	-	-	-	-	47
Real Estate Excise Tax I	1,402	318	-	-	-	-	-	-	1,720
State Grant Funds	-	3,950	-	-	-	-	-	-	3,950
Total:	**1,405**	**13,612**	**27,250**	**3,498**	**-**	**-**	**-**	**-**	**45,765**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2027 LTGO Bond Fund B	-	9,000	27,250	3,498	-	-	-	-	39,748
General Fund	3	297	-	-	-	-	-	-	300
REET I Capital Fund	1,402	318	-	-	-	-	-	-	1,720
Seattle Center Fund	-	3,997	-	-	-	-	-	-	3,997
Total:	**1,405**	**13,612**	**27,250**	**3,498**	**-**	**-**	**-**	**-**	**45,765**

O&M Impacts:

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Memorial Stadium Redevelopment - Debt Service

Project No:	MC-SC-S9506	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Improved Facility	**Location:**	401 5th Ave N
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	2023 - 2027	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

Seattle Center is proposing an interfund loan in 2025 to bridge financing for Memorial Stadium Redevelopment. The loan will be repaid in full when the City receives 2026 LTGO bond proceeds, tentatively scheduled for mid-2026.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	-	-	-	2,740	3,695	3,695	3,695	3,695	17,518
Total:	**-**	**-**	**-**	**2,740**	**3,695**	**3,695**	**3,695**	**3,695**	**17,518**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	-	-	-	2,740	3,695	3,695	3,695	3,695	17,518
Total:	**-**	**-**	**-**	**2,740**	**3,695**	**3,695**	**3,695**	**3,695**	**17,518**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Monorail Improvements

Project No:	MC-SC-S9403	**BSL Code:**	BC-SC-S9403
Project Type:	Ongoing	**BSL Name:**	Monorail Rehabilitation
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Monorail System
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for the renovation of the Seattle Center Monorail, including the two trains, the two stations and the guideways that run in between. The City operates the Monorail through its contractor, Seattle Monorail Services. Monorail improvements may include, but are not limited to, floor replacement, door refurbishment, renovation of pneumatic and electrical systems and other train components, guideway renovation, and station upgrades.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Developer Mitigation	137	863	-	-	-	-	-	-	1,000
Federal ARRA Funds: FTA Transit Capital Assistance	1,000	-	-	-	-	-	-	-	1,000
Federal Grant Funds	11,239	23,590	-	-	-	-	-	-	34,829
Interdepartmental Transfer - SDOT	46	454	-	-	-	-	-	-	500
LTGO Bond Proceeds	5,188	-	-	-	-	-	-	-	5,188
Miscellaneous Revenues	2,803	1,209	1,207	-	-	-	-	-	5,220
Payroll Expense Tax	-	350	-	-	-	-	-	-	350
Seattle Center Fund	-	(1,381)	-	-	-	-	-	-	(1,381)
State Grant Funds	423	4,577	-	-	-	-	-	-	5,000
Total:	**20,837**	**29,661**	**1,207**	**-**	**-**	**-**	**-**	**-**	**51,705**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2003 Multipurpose LTGO Bond Fund	475	-	-	-	-	-	-	-	475
2007 Multipurpose LTGO Bond Fund	4,713	-	-	-	-	-	-	-	4,713
Payroll Expense Tax	-	350	-	-	-	-	-	-	350
Seattle Center Fund	3,274	29,311	1,207	-	-	-	-	-	33,792
Unrestricted Cumulative Reserve Fund	12,375	-	-	-	-	-	-	-	12,375
Total:	**20,837**	**29,661**	**1,207**	**-**	**-**	**-**	**-**	**-**	**51,705**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Municipal Energy Efficiency Program

Project No:	MC-SC-S1003	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for energy saving facility retrofit projects at Seattle Center. This project results in more energy efficient building systems, reductions in utility use and cost, and other facility efficiency improvements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	635	-	-	-	-	-	-	-	635
Payroll Expense Tax	-	195	-	-	-	-	-	-	195
Real Estate Excise Tax I	1,838	499	-	-	-	-	-	-	2,337
Real Estate Excise Tax II	-	-	(195)	-	-	-	-	-	(195)
State Gas Taxes - City Street Fund	-	-	195	-	-	-	-	-	195
Total:	**2,473**	**694**	**-**	**-**	**-**	**-**	**-**	**-**	**3,167**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2011 Multipurpose LTGO Bond Fund	635	-	-	-	-	-	-	-	635
Payroll Expense Tax	-	195	-	-	-	-	-	-	195
REET I Capital Fund	1,838	499	-	-	-	-	-	-	2,337
Total:	**2,473**	**694**	**-**	**-**	**-**	**-**	**-**	**-**	**3,167**

O&M Impacts: Projects reduce energy use.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Open Space Restoration and Repair

Project No:	MC-SC-S9704	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for the renovation, repair and the planning for the future renovation of open spaces, green spaces, hard surfaces, and fountains throughout the 74-acre Seattle Center campus. Typical improvements may include, but are not limited to, International Fountain mechanical and hard surface renovation, pedestrian and landscape improvements, hard surface repairs in heavily-trafficked areas, lighting upgrades, and tree replacement. In 2026 and beyond, Seattle Center will continue investing in restoration/replacement of Artists at Play playground equipment and making phased lighting and placemaking improvements across the campus.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	1,175	-	-	-	-	-	-	-	1,175
Private Funding/Donations	25	-	-	-	-	-	-	-	25
Property Sales and Interest Earnings	3,192	-	-	-	-	-	-	-	3,192
Real Estate Excise Tax I	11,391	1,768	1,559	950	2,950	2,950	2,950	-	24,519
Total:	**15,783**	**1,768**	**1,559**	**950**	**2,950**	**2,950**	**2,950**	**-**	**28,911**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	1,175	-	-	-	-	-	-	-	1,175
REET I Capital Fund	11,391	1,768	1,559	950	2,950	2,950	2,950	-	24,519
Seattle Center Capital Reserve	1,215	-	-	-	-	-	-	-	1,215
Unrestricted Cumulative Reserve Fund	2,002	-	-	-	-	-	-	-	2,002
Total:	**15,783**	**1,768**	**1,559**	**950**	**2,950**	**2,950**	**2,950**	**-**	**28,911**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Parking Repairs and Improvements

Project No:	MC-SC-S0301	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for the repair and improvement of Seattle Center's parking facilities. Typical improvements may include, but are not limited to, concrete repairs, garage resealing, elevator renovation and repair, signage improvements, installation of emergency phones, and installation of electronic parking access and revenue control systems. An ongoing program of major maintenance on the garages will continue with repairs addressing elevator failures and other issues at the Mercer Garage and 5th Ave N. Garage. An elevator replacement project in the 5th Ave N. Garage is entering its second phase.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Miscellaneous Revenues	3	(3)	-	-	-	-	-	-	-
Property Sales and Interest Earnings	960	-	-	-	-	-	-	-	960
Real Estate Excise Tax I	6,448	1,716	587	-	500	500	500	-	10,251
Seattle Center Fund	-	95	-	-	-	-	-	-	95
State Grant Funds	9	275	-	-	-	-	-	-	284
Total:	**7,420**	**2,082**	**587**	**-**	**500**	**500**	**500**	**-**	**11,589**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	6,448	1,716	587	-	500	500	500	-	10,251
Seattle Center Capital Reserve	800	-	-	-	-	-	-	-	800
Seattle Center Fund	12	366	-	-	-	-	-	-	378
Unrestricted Cumulative Reserve Fund	160	-	-	-	-	-	-	-	160
Total:	**7,420**	**2,082**	**587**	**-**	**500**	**500**	**500**	**-**	**11,589**

O&M Impacts: No expected impact on O&M costs.

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Preliminary Engineering and Planning

Project No:	MC-SC-S9706	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for the development of scopes of work, concept plans, design alternatives, and cost estimates for Seattle Center capital projects. Typical planning work includes, but is not limited to, pre-design and analysis of project alternatives, planning for property sales, conceptual design and financial analysis of capital improvement options in conjunction with development of, and revisions to, the Seattle Center Century 21 Master Plan, pre-development work including environmental review, and facility condition assessments.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	557	-	-	-	-	-	-	-	557
Real Estate Excise Tax I	3,341	228	150	150	250	250	250	-	4,619
Total:	**3,898**	**228**	**150**	**150**	**250**	**250**	**250**	**-**	**5,176**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	3,341	228	150	150	250	250	250	-	4,619
Unrestricted Cumulative Reserve Fund	557	-	-	-	-	-	-	-	557
Total:	**3,898**	**228**	**150**	**150**	**250**	**250**	**250**	**-**	**5,176**

O&M Impacts: No impact.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Public Gathering Space Improvements

Project No:	MC-SC-S9902	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project provides for major maintenance and improvements to meeting rooms, exhibition spaces, and other indoor and outdoor public assembly and gathering spaces at Seattle Center, including the installation of perimeter security improvements, prioritized for the Seattle Fan Celebration for the 2026 World Cup.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	133	11	-	-	-	-	-	-	144
LTGO Bond Proceeds	140	-	-	-	-	-	-	-	140
Miscellaneous Revenues	50	(51)	-	-	-	-	-	-	(1)
Private Funding/Donations	1,914	243	-	-	-	-	-	-	2,157
Property Sales and Interest Earnings	2,965	162	-	-	-	-	-	-	3,127
Real Estate Excise Tax I	4,958	40	426	1,000	200	200	200	-	7,024
Seattle Center Fund	-	(162)	-	-	-	-	-	-	(162)
Total:	**10,159**	**242**	**426**	**1,000**	**200**	**200**	**200**	**-**	**12,428**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	140	-	-	-	-	-	-	-	140
General Fund	1,650	11	-	-	-	-	-	-	1,661
REET I Capital Fund	4,958	40	426	1,000	200	200	200	-	7,024
Seattle Center Capital Reserve	1,280	-	-	-	-	-	-	-	1,280
Seattle Center Fund	387	29	-	-	-	-	-	-	416
Unrestricted Cumulative Reserve Fund	1,745	162	-	-	-	-	-	-	1,907
Total:	**10,159**	**242**	**426**	**1,000**	**200**	**200**	**200**	**-**	**12,428**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Roof/Structural Replacement and Repair

Project No:	MC-SC-S9701	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for roof and building envelope repair and replacement, and structural and seismic analysis and repairs throughout the Seattle Center campus. Typical improvements may include, but are not limited to, roof replacement, exterior wall re-cladding and repairs, repair and replacement of rooftop mechanical equipment, seismic studies, and seismic retrofits. Priority roof repairs include McCaw Hall, Seattle International Film Festival, the Central Utility Plant, and Phase II of the Bagley Wright Theatre.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	6,780	-	-	-	-	-	-	-	6,780
Property Sales and Interest Earnings	1,154	-	-	-	-	-	-	-	1,154
Real Estate Excise Tax I	6,420	7,667	350	2,500	4,000	4,000	4,000	-	28,937
Total:	**14,354**	**7,667**	**350**	**2,500**	**4,000**	**4,000**	**4,000**	**-**	**36,871**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	450	-	-	-	-	-	-	-	450
2003 Multipurpose LTGO Bond Fund	6,330	-	-	-	-	-	-	-	6,330
REET I Capital Fund	6,420	7,667	350	2,500	4,000	4,000	4,000	-	28,937
Unrestricted Cumulative Reserve Fund	1,154	-	-	-	-	-	-	-	1,154
Total:	**14,354**	**7,667**	**350**	**2,500**	**4,000**	**4,000**	**4,000**	**-**	**36,871**

O&M Impacts: No expected impact on O&M costs.

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Seattle Center Long Range Investment Plan

Project No:	MC-SC-S0703	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Improved Facility	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This project provides for the development and implementation of the Seattle Center Century 21 Master Plan. Work includes, but is not limited to, working with stakeholder groups and consultant teams to identify development alternatives, holding public meetings, developing concept plans, carrying out environmental review and other studies, real estate analysis, developing public and private partnerships, recommending packages of improvements to elected officials, and updating the Master Plan as needed.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Key Arena Settlement Subfund Revenue	270	-	-	-	-	-	-	-	270
Miscellaneous Revenues	59	237	-	-	-	-	-	-	296
Property Sales and Interest Earnings	1,894	-	-	-	-	-	-	-	1,894
Real Estate Excise Tax I	277	-	-	-	-	-	-	-	277
Seattle Center Fund	1,431	390	-	-	-	-	-	-	1,821
Total:	**3,930**	**627**	**-**	**-**	**-**	**-**	**-**	**-**	**4,557**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
KeyArena Settlement Proceeds Fund	270	-	-	-	-	-	-	-	270
REET I Capital Fund	277	-	-	-	-	-	-	-	277
Seattle Center Capital Reserve	2,782	-	-	-	-	-	-	-	2,783
Seattle Center Fund	423	627	-	-	-	-	-	-	1,049
Seattle Center KeyArena Fund	179	-	-	-	-	-	-	-	179
Total:	**3,930**	**627**	**-**	**-**	**-**	**-**	**-**	**-**	**4,557**

O&M Impacts: No impact.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Site Signage

Project No:	MC-SC-S9118	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project funds replacement and renovation of wayfinding, event, building and informational signage throughout the Seattle Center campus. Improvements may include, but are not limited to, repair, replacement and upgrades to exterior readerboards and other signage, and development of a digital media network of electronic signage throughout the campus.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	7,724	-	-	-	-	-	-	-	7,724
Property Sales and Interest Earnings	2,385	-	-	-	-	-	-	-	2,385
Real Estate Excise Tax I	539	90	125	-	-	-	-	-	754
Seattle Voter-Approved Levy	606	-	-	-	-	-	-	-	606
Total:	**11,254**	**90**	**125**	**-**	**-**	**-**	**-**	**-**	**11,470**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
1991 Levy Fund (Closed)	606	-	-	-	-	-	-	-	606
2021 LTGO Taxable Bond Fund	7,724	-	-	-	-	-	-	-	7,724
REET I Capital Fund	539	90	125	-	-	-	-	-	754
Seattle Center Capital Reserve	1,900	-	-	-	-	-	-	-	1,900
Unrestricted Cumulative Reserve Fund	485	-	-	-	-	-	-	-	485
Total:	**11,254**	**90**	**125**	**-**	**-**	**-**	**-**	**-**	**11,470**

O&M Impacts: No expected impact on O&M costs.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skatepark Relocation

Project No:	MC-SC-S1901	**BSL Code:**	BC-SC-S03P01
Project Type:	Discrete	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:		**Council District:**	Council District 7
Start/End Date:	2018 - 2020	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$1,201	**Urban Village:**	Uptown

This project provides for the replacement of the former Seattle Center Skatepark at a new location on a closed portion of Broad Street, just east of the main Seattle Center campus. The former skatepark was within the footprint of the Arena construction project. ArenaCo, the developer of the Arena, is contributing to the cost of the skatepark replacement.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	63	-	-	-	-	-	-	-	63
Private Funding/Donations	345	-	-	-	-	-	-	-	345
Real Estate Excise Tax I	802	-	-	-	-	-	-	-	803
Total:	**1,210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,211**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	408	-	-	-	-	-	-	-	408
REET I Capital Fund	802	-	-	-	-	-	-	-	803
Total:	**1,210**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,211**

O&M Impacts: Minor impact to overall campus O&M.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Theatre Improvements and Repairs

Project No:	MC-SC-S9604	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project funds improvements to the various theater spaces and facilities on the Seattle Center campus. Typical improvements may include, but are not limited to, fire safety, mechanical, structural, sound, staging, dressing room, building envelope and lobby improvements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	1,130	-	-	-	-	-	-	-	1,130
Miscellaneous Revenues	-	1	-	-	-	-	-	-	1
Property Sales and Interest Earnings	1,620	-	-	-	-	-	-	-	1,620
Real Estate Excise Tax I	1,062	107	100	100	150	150	150	-	1,819
Seattle Center Fund	1	(1)	-	-	-	-	-	-	-
Total:	**3,813**	**107**	**100**	**100**	**150**	**150**	**150**	**-**	**4,570**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	1,130	-	-	-	-	-	-	-	1,130
REET I Capital Fund	1,062	107	100	100	150	150	150	-	1,819
Seattle Center Fund	1	-	-	-	-	-	-	-	1
Unrestricted Cumulative Reserve Fund	1,620	-	-	-	-	-	-	-	1,620
Total:	**3,813**	**107**	**100**	**100**	**150**	**150**	**150**	**-**	**4,570**

O&M Impacts: No expected impact on O&M costs.

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Utility Infrastructure Restoration and Repairs

Project No:	MC-SC-S0101	**BSL Code:**	BC-SC-S03P01
Project Type:	Ongoing	**BSL Name:**	Building and Campus Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center Campus
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	N/A	**Urban Village:**	Uptown

This ongoing project funds the repair, renovation and upgrade of utility infrastructure at Seattle Center. Utility infrastructure includes chilled water and steam lines, water and sewer lines, electrical equipment, communication lines, fire alarms, access control and other systems. Typical improvements may include, but are not limited to, repair and replacement of underground piping for steam, chilled water and condensate lines; efficiency upgrades to the Center's chilled water loop; HVAC system renovation; replacement of water and fire mains; connectivity improvements; and electrical infrastructure upgrades. Renovation of campus utility infrastructure in 2026-2031 includes campus-wide mechanical and electrical system improvements prioritized in the Facility Condition Assessment, advancing repairs to the Central Utility Plant cooling towers that supply cooling to ten buildings across the campus, and completing ventilation improvements in multiple facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	310	-	-	-	-	-	310
LTGO Bond Proceeds	1,389	-	-	-	-	-	-	-	1,389
Real Estate Excise Tax I	9,163	1,557	1,614	1,571	1,278	1,278	1,278	-	17,739
Total:	**10,552**	**1,557**	**1,924**	**1,571**	**1,278**	**1,278**	**1,278**	**-**	**19,438**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2002 Multipurpose LTGO Bond Fund	1,151	-	-	-	-	-	-	-	1,151
2003 Multipurpose LTGO Bond Fund	238	-	-	-	-	-	-	-	238
General Fund	-	-	310	-	-	-	-	-	310
REET I Capital Fund	9,163	1,557	1,614	1,571	1,278	1,278	1,278	-	17,739
Total:	**10,552**	**1,557**	**1,924**	**1,571**	**1,278**	**1,278**	**1,278**	**-**	**19,438**

O&M Impacts: No expected impact on O&M costs.

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Seattle Public Library

Overview

The Seattle Public Library's facilities include 26 branch libraries and the Central Library, as well as storage and shops space. Library buildings can be divided into five major categories:

1. There are ten buildings designated as historic landmarks, including seven Carnegie-era libraries (built in the early 1900s) and three modern buildings.

2. Eleven branch libraries are either more-recent construction built primarily during in the early 2000s (eight buildings) or non-landmarked buildings developed between the 1950s and the 1970s (three buildings).

3. Five small library branches are essentially storefronts, four of which are part of larger buildings.

4. The Central Library is a 12-story 363,000 square foot building that serves as headquarters and hub of the library system. It houses the bulk of the Library's extensive collection of books and materials (including rare "special collections" in the Level 10 Seattle Room), a 375-seat auditorium, public meeting rooms, a gallery, large public areas for reading and access to 330 public computers, a data center housing system-wide servers, and Library administration.

5. The Maintenance and Operations Center (MOC), which houses the Library's materials distribution system and also serves as the Library's maintenance shop and storage facility.

With passage of the 2019 Library Levy, the Library embarked in 2020 on its current seven-year asset preservation program which includes seismic retrofits at century-old Carnegie-era branches. The 2019 Library Levy builds off capital investments from two prior efforts. The 2012 Library Levy, which concluded at the end of 2019, provided an essential seven-year funding stream to maintain the five new and 22 updated libraries that had been renovated, expanded or replaced during the previous systemwide capital program called "Libraries for All" (LFA). The Library's LFA program, which was completed in 2008, had increased the amount of physical space by 80% to a total of over 600,000 square feet, greatly increasing the demands on the Library's major maintenance program.

The Library Major Maintenance program provides ongoing funding for work that preserves or improves building integrity, efficiency and functionality.

Thematic Priorities

The Library's Capital Improvement Program (CIP) projects generally fall into one or more categories: asset preservation, operational efficiency, environmental stability, public service improvements, and safety and security.

Asset Preservation

The overriding priority of the Library's capital program is to extend the useful life of its buildings. As the Library's buildings have all surpassed the ten-year mark since the conclusion of the final Libraries for All bond projects, the buildings require attention to flooring, casework, finishes and restroom fixtures. Major repairs and replacement to roofs, building envelopes, HVAC and other critical building systems, doors, windows, flooring and casework are also examples of asset preservation items funded through

the Library's CIP budget. The 2019 Levy also included additional funding for Carnegie-era branch seismic retrofits. The 2026 Proposed Budget includes a reduction of $5 million to the Columbia Library project to reflect the work will not be completed in 2026. All seismic retrofit projects were delayed due to the COVID-19 pandemic, and faced elevated construction costs; the Columbia Library retrofit project will be included in the upcoming library levy renewal proposal.

Nearly all of the Library's $1.98 million 2026 Proposed CIP Levy budget can be predominantly classified as asset preservation work. There are also elements of enhanced safety, improved access, energy efficiency and environmental sustainability. The budget includes funding for the seismic retrofit project at the University branch. The balance of non-IT Levy CIP funding will pay for mechanical systems replacement at multiple branches, specifically electrification per Citywide mandate and adding or upgrading heating, ventilation and air-conditioning (HVAC) systems at various branches that do not possess air-conditioning.

The iconic Central Library often requires a significant portion of CIP funds, usually distributed over multi-year projects. Historically, larger, complex and challenging projects have been planned and staged sequentially to minimize the impact on Library services to patrons. While there are no new major projects scheduled at the Central Library in 2026, age-related upgrades to its mechanical systems will need to be pursued during the next few years when funding allows.

While the aforementioned projects are essential for preserving the Library's physical assets, many of them also contribute to the Library system's other essential themes:- operational efficiency, environmental sustainability, and improved service to the public.

Library Operational Efficiency; Environmental Sustainability; Safety and Security of Public/Staff
The Library delivers direct services to Seattle residents, who expect highly functional and welcoming library buildings. Major maintenance work carried out under these priorities supports:

- upgrades to help the Library reduce operating costs while minimizing impact to the public;
- renovations to enhance the environmental sustainability of Library buildings; and
- repairs and improvements that augment the safety of library facilities (immediate safety concerns and building integrity are highest priority).

Public Service Improvements
Public service improvements mostly encompass work that enhances the library patron experience, such as Reimagining Spaces projects that have been completed over the past several years (Rainier Beach, Lake City, Ballard, Beacon Hill, Highpoint, South Park and Northeast). These projects have typically entailed increased meeting room space; better connectivity for devices; lowered shelving and improved layout for enhanced sightlines/security/accessibility; and updated carpet, paint and restrooms. There are no projects solely dedicated to public service improvements scheduled for 2026. However, public service improvements were included in the recently completed Green Lake branch seismic retrofit project and are planned for the University branch seismic retrofit scope. Ultimately, funding determines the extent of public service improvements for seismic retrofit projects.

Project Selection Criteria

In selecting major maintenance work to accomplish in a typical year, the Library evaluates the preservation of building integrity, impact on safety to the public and staff, importance of the work to core library building functions, operational efficiency gains (both economic and environmental), and opportunities to improve or preserve service to the public.

The Library conducts condition assessments and updates information based on inspection by the capital program manager and facilities maintenance staff. The Library obtains professional evaluations of roofs, mechanical, HVAC and lighting systems to flag deficiencies and identify areas where the capital program may be able to reduce operating costs. Library public services managers develop proposals to change the functional use of library space. These proposals are evaluated for feasibility, cost and urgency, and capital program staff works with Library services managers to scope alternatives. Public input also plays a role in project planning. The Library senior management team has ultimate responsibility for authorizing and prioritizing functional building modifications.

Many library facilities are open seven days per week during normal operations, which requires careful planning and staging of projects to keep libraries open as much as possible while capital improvement work is underway. Flexibility is critical to respond to building issues as they emerge.

CIP Highlights

The Library's 2026-2031 Proposed CIP provides a base level of support for asset management during the period when all buildings have surpassed the ten-year mark from their LFA construction or renovation. The 2019 Library Levy provides a total of $6.98 million (including seismic/unreinforced masonry (URM) allocations) in 2026, the final year of the current seven-year levy. The Library will receive $605,000 in base Real Estate Excise Tax (REET) funding, which is budgeted for the University branch seismic project.

Several significant capital projects will be continuing in 2026, including the multi-year, multimillion dollar seismic retrofit at the century-old, Carnegie-era University branch. The University project will continue under construction throughout 2025 and is tentatively planned for completion during the latter half of 2026. The Library (with assistance from the City's Office of Sustainability and Environment (OSE)) was awarded a $1.95 million Washington State Department of Commerce grant to assist in funding the University seismic retrofit, with expanded scope to include air-conditioning, electrification, improved ADA access improvements and a new elevator. The Library also received a $1.27 million congressionally-directed FEMA Hazardous Mitigation grant allocation to partially fund the seismic retrofit work at University.

Additional multi-year endeavors include the largest Library IT Infrastructure project, the Integrated Library System (ILS) Replacement. The ILS manages procurement of collection materials and patron access to the Library's physical and digital collections. The $4 million ILS project began with planning and development in 2023 and will continue through 2026.

Also continuing into 2026 will be multiple mechanical systems replacement projects associated with the $5.25 million from Federal Emergency Management Agency (FEMA) awarded to the Library in June 2024. The grant is partially funding air-conditioning for five non-air-conditioned branches (University,

Columbia, West Seattle, Queen Anne and Fremont). The grant was initially submitted in 2022, with substantial assistance from the City's Office of Emergency Management (OEM). The University allocation is being incorporated into the overall seismic retrofit/electrification budget for that project. Significant construction inflation continued between the time of the application submission and notice of grant award, so the remaining four branches will require supplemental resources to fulfill their funding needs.

The FEMA grant-funded projects align with the City's mandate to move away from dependence on non-renewable energy sources and also to provide resilience hubs for residents—cooling and smoke refuge centers for residents during extreme heat and/or wildfire smoke events. With the help of an engineering consultant, the Library has prioritized branches that will be transitioned from fossil fuels, based on immediate maintenance needs, air-conditioning status, years since last remodel and proximity to other Library locations. Of the highest priority locations, the Library has completed conversion of three branches (Broadview, Capitol Hill and Green Lake) and is tentatively scheduled to finish three more (University, West Seattle and Fremont) by the end of 2026.

CIP Revenue Sources

Historically, REET was the primary source of funding for the Library's CIP, with an additional smaller allocation from the General Fund. In 2012, the Library worked with the Mayor and City Council to develop a Library levy proposal that voters approved in August of that year. One of the core areas the levy funds is major maintenance. Upon passage of the 2012 Library Levy, the City shifted most major maintenance funding from REET/General Fund to the levy, which provided a significant increase in major maintenance funding for major maintenance projects. The 2019 Library Levy continues support to preserve the Library's capital assets, including significant investments in seismic upgrades as well.

Levy funding is insufficient to fully cover costs associated with patron and programmatically-driven renovation projects, significant building infrastructure renovations and adjustments, or replacement of major building systems at the Central Library and larger branches. Since passage of the 2012 Library Levy, REET revenue has continued to provide additional funding for targeted efforts, such as the Library's Reimagining Spaces initiative (which sought to enhance Library physical spaces to better address changing patron and community needs) or large-scale major maintenance requirements not anticipated during the planning of the levy.

REET revenue plays a vital role in supporting projects that are beyond the scope of the Library's levy-funded major maintenance program. For example, while the levy remains the primary funding source for the seismic retrofit projects at Carnegie-era branches, supplemental funding is necessary to pursue building upgrades that would be considerably less expensive if performed concurrent with the seismic work. Contingent upon that supplemental funding, those expanded scopes can include the addition of air-conditioning; accessibility upgrades (such as elevators) to increase access for patrons with mobility challenges; mechanical system modernization and electrification for increased energy efficiency and reduced reliance on fossil fuels; and other interior enhancements. The Library's $605,000 2026 REET allocation will fund seismic retrofit and electrification work at University branch.

The Library has also been active in pursuing external sources of capital funding. As previously mentioned, the Library has been awarded:

- a $5.25 million FEMA grant to fund air-conditioning for five non-air-conditioned branches - University, Columbia, West Seattle, Queen Anne and Fremont;
- a $1.27 million congressionally-directed FEMA Hazardous Mitigation grant allocation to partially fund the seismic retrofit work at University; and
- a $1.95 million Washington State Department of Commerce grant for the University branch seismic retrofit.

Summary of Upcoming Budget Issues/Challenges; Future Projects on the Horizon

Aging Buildings and Infrastructure

Library buildings are among the most intensively-used City facilities in Seattle. Prior to the pandemic, the Central Library hosted over 1.2 million visitors annually, with library branches serving over 3.6 million visitors. The Library's historic landmark buildings have unique features such as brick facades, slate roofs and other details. When undertaking maintenance and repair work, it is essential to use designs and materials consistent with their landmark status – all factors that increase major maintenance costs.

The venerable Central Library has now entered its third decade of service; it poses a different set of challenges. A building of Central's size, complexity and intensity of use requires significant annual maintenance to preserve core functionality and continually improve building efficiency. At least two major areas of concern will require significant funding beyond the annual Levy major maintenance allocation: (1) updating Central's mechanical and HVAC systems to align with current City policy and lessen its carbon footprint, and (2) replacement of Central's unique custom curtain wall, comprised of thousands of diamond-shaped windows. Additionally, Central's spaces may need to be reimagined in the coming years to better serve patrons and the Library's evolving operational and security needs.

The retrofit/upgrade of vertical transportation is another potentially expensive set of projects on the Library's horizon, for both branches with elevators and Central (which has both elevators and escalators). Elevators and escalators have a life cycle and building codes often change to meet new safety measures.

Seismic Preparedness

A 2016 survey conducted by the Seattle Department of Construction and Inspection identified seven URM facilities in the Library's property portfolio requiring seismic retrofit to reduce the risk of injury and loss of life during an earthquake. The survey classified buildings into three categories of vulnerability (critical, high, and medium) with regard to life safety impacts. Three of the seven Library facilities - Green Lake, University and Columbia branches - fell within the high-vulnerability category (with the remainder in the medium-vulnerability category) and the Library Board of Trustees identified those branches as a critical issue to be addressed. The 2019 Library Levy included partial funding for seismic retrofits of those three Carnegie-era branches. As noted earlier, the Columbia retrofit project will be incorporated into the upcoming library levy renewal proposal.

Adjusting to a Changing Climate

The Library is also adapting to a changing climate, often working with OSE to identify potential areas for improved energy efficiency and, per mayoral directive, to lessen the Library's reliance on fossil fuels. Several branches – including most of the landmarked branches, some built a century ago – are not air-conditioned, and rising summer temperatures can lead to closures which impact patrons and Library

operations. The Library continues to explore logistics and funding options to add air conditioning to high-use branches that currently lack air-conditioning, which would increase branch comfort year-round and also allow those branches to serve as cooling centers during extreme heat events. The Library has previously received funding for decarbonization and electrification efforts through the Payroll Expense Tax, and received a 2024 FEMA grant to partially fund air-conditioning for five non-air-conditioned branches.

ADA Improvements - Library

Project No:	MC-PL-B3012	**BSL Code:**	BC-PL-B3000
Project Type:	Ongoing	**BSL Name:**	Capital Improvements
Project Category:	Improved Facility	**Location:**	Various Locations
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project represents ADA improvements for The Seattle Public Library, and includes work on accessible paths and adjustments to casework, restroom fixtures, and railings.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	1,046	9	-	-	-	-	-	-	1,055
Total:	**1,046**	**9**	**-**	**-**	**-**	**-**	**-**	**-**	**1,055**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	1,046	9	-	-	-	-	-	-	1,055
Total:	**1,046**	**9**	**-**	**-**	**-**	**-**	**-**	**-**	**1,055**

O&M Impacts: N/A

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Central Library Infrastructure Improvements

Project No:	MC-PL-B3013	**BSL Code:**	BC-PL-B3000
Project Type:	Ongoing	**BSL Name:**	Capital Improvements
Project Category:	Improved Facility	**Location:**	Central Library 1000 4th Ave
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides for improved infrastructure at the 363,000 square foot Central Library. Central requires substantial infrastructure work to achieve operational efficiency and set the stage for its eventual programmatic re-imagining. Changes to Central also require additional lead time for planning and design, due both to its unique physical configuration/infrastructure and iconic architectural status. Typical improvements may include, but are not limited to, structural and mechanical repairs or improvements, safety and security upgrades, lighting and signage enhancements, and wall and floor surface repairs.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	1,617	-	-	-	-	-	-	-	1,617
Total:	**1,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,617**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	1,617	-	-	-	-	-	-	-	1,617
Total:	**1,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,617**

O&M Impacts: N/A

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IT Infrastructure

Project No:	MC-PL-B3100	**BSL Code:**	BC-PL-B3000
Project Type:	Ongoing	**BSL Name:**	Capital Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Various Locations
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project represents system-wide Information Technology (IT) Infrastructure improvements for The Seattle Public Library, including enterprise equipment upgrades and integrated library system (ILS) replacement.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2019 Library Levy Funding	2,070	5,456	474	-	-	-	-	-	8,000
Total:	**2,070**	**5,456**	**474**	**-**	**-**	**-**	**-**	**-**	**8,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2019 Library Levy Fund	2,070	5,456	474	-	-	-	-	-	8,000
Total:	**2,070**	**5,456**	**474**	**-**	**-**	**-**	**-**	**-**	**8,000**

O&M Impacts: N/A

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Library Major Maintenance

Project No:	MC-PL-B3011	**BSL Code:**	BC-PL-B3000
Project Type:	Ongoing	**BSL Name:**	Capital Improvements
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides for major maintenance to Library facilities, which include the 363,000 square foot Central Library and 26 branch libraries as well as storage/shops facilities. Typical improvements may include, but are not limited to, structural and mechanical repairs or improvements, safety and security upgrades, lighting and signage improvements, wall and floor surface repairs, landscape and exterior hard surface repairs, energy efficiency upgrades and projects that enhance service delivery or facilitate operational cost-savings at our libraries. This project preserves building integrity and improves functionality, and provides responsible management of the Library's building assets to ensure their long-term operational use.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2019 Library Levy Funding	16,976	19,126	1,508	-	-	-	-	-	37,610
Federal Grant Funds	-	6,810	-	-	-	-	-	-	6,810
General Fund	3,289	(1,694)	-	-	-	-	-	-	1,595
Payroll Expense Tax	2,700	60	-	-	-	-	-	-	2,760
Private Funding/Donations	924	(924)	-	-	-	-	-	-	-
Real Estate Excise Tax I	10,837	889	605	785	992	835	900	900	16,744
Seattle Voter-Approved Levy	7,824	66	-	-	-	-	-	-	7,890
Seattle Voter-Approved Levy	13,952	-	-	-	-	-	-	-	13,952
State Grant Funds	1,839	1,950	-	-	-	-	-	-	3,789
Use of Fund Balance	-	1,734	-	-	-	-	-	-	1,734
Total:	**58,342**	**28,016**	**2,113**	**785**	**992**	**835**	**900**	**900**	**92,883**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Library Levy Fund	21,776	66	-	-	-	-	-	-	21,842
2019 Library Levy Fund	16,976	19,160	1,508	-	-	-	-	-	37,644
General Fund	440	-	-	-	-	-	-	-	440
Library Fund	4,688	8,765	-	-	-	-	-	-	13,454
Library Trust & Memorial Fund	924	(924)	-	-	-	-	-	-	-
Payroll Expense Tax	2,700	60	-	-	-	-	-	-	2,760
REET I Capital Fund	10,837	889	605	785	992	835	900	900	16,744
Total:	**58,342**	**28,016**	**2,113**	**785**	**992**	**835**	**900**	**900**	**92,883**

O&M Impacts: N/A

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Major Capital Equipment

Project No:	MC-PL-B3200	**BSL Code:**	BC-PL-B3000
Project Type:	Ongoing	**BSL Name:**	Capital Improvements
Project Category:		**Location:**	Various Locations
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project represents system-wide major depreciable equipment purchases for The Seattle Public Library, such as the Library's Automated Materials Handling System (AMHS).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2019 Library Levy Funding	34	-	-	-	-	-	-	-	34
General Fund	1,430	270	-	-	-	-	-	-	1,700
Seattle Voter-Approved Levy	469	(3)	-	-	-	-	-	-	466
Use of Fund Balance	8	(8)	-	-	-	-	-	-	-
Total:	**1,941**	**259**	**-**	**-**	**-**	**-**	**-**	**-**	**2,200**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2012 Library Levy Fund	469	(3)	-	-	-	-	-	-	466
2019 Library Levy Fund	34	-	-	-	-	-	-	-	34
Library Fund	1,438	262	-	-	-	-	-	-	1,700
Total:	**1,941**	**259**	**-**	**-**	**-**	**-**	**-**	**-**	**2,200**

O&M Impacts: N/A

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Seattle Department of Transportation

Overview

The Seattle Department of Transportation (SDOT) is responsible for building and maintaining a safe, reliable, efficient, and socially equitable transportation network. In addition, SDOT maintains and improves critical transportation infrastructure of regional, statewide, and national significance in cooperation with external partners. Achieving transportation excellence helps support businesses, improves access to services and opportunities, enhances quality of life, and builds a more sustainable community. This is accomplished by:

- Preserving existing transportation infrastructure and using it to its fullest capabilities;
- Moving people and goods efficiently and safely, using technology wherever possible to overcome transportation challenges;
- Making transit, bicycling, and walking convenient and attractive and reducing reliance on the automobile;
- Shaping future transportation improvements that reflect Seattle's role and connections to the region;
- Building community trust through engagement and accountability;
- Working to eliminate racial disparities and advance equity goals;
- Incorporating environmental excellence and climate protection into every decision, project, and program;
- Promoting the livability of our neighborhoods and communities;
- Guiding investments that contribute to the economic vitality of neighborhood businesses and industries in Seattle and the surrounding region; and
- Managing resources wisely with performance measures.

The replacement value of the City’s transportation infrastructure is estimated to be approximately $41 billion. Major system assets include:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 134 bridges;
- 531 stairways;
- 642 retaining walls;
- 2.2 miles of seawalls;
- 1,162 signalized intersections;
- 57.2 miles of multi-purpose trails;
- 2,284 miles of improved sidewalks and median pathways;
- 179 miles of on-street bicycle facilities;
- Over 40,000 street trees;
- 1,454 pay stations;
- 35,969 curb ramps; and
- Around 207,000 signs.

Thematic Priorities

SDOT's vision for Seattle is a thriving, equitable community powered by dependable transportation. To accomplish this, SDOT prioritizes services and capital projects based on the core principles in the Seattle Transportation Plan:



Transportation projects are initiated through numerous methods including planning processes (modal, subarea, neighborhood planning), preservation, operations and safety needs assessment, regulatory requirements, and elected official direction.

Community members have significant input in the development of all SDOT plans through public engagement processes. Seattle's Pedestrian, Bicycle, Transit and Freight Advisory Boards are also consulted regularly to provide input on project/program needs. Since 2016, the Levy to Move Seattle Oversight Committee has reviewed SDOT's program and project priorities and financial plans, and made recommendations to the Department, the Mayor, and City Council on the allocation of resources. Representatives from SDOT regularly meet with the Oversight Committee, to provide updates and solicit input on the allocation of resources. With the passage of the 2024 Transportation Levy, SDOT has organized and convened a new Transportation Levy Oversight Committee. Developed in 2022 with the Transportation Equity Workgroup, the Transportation Equity Framework helps drive decisions and investments as well.

Many factors can affect SDOT's project and funding decisions, including regulatory requirements, state and federal law (such as the Americans with Disabilities Act), and construction seasons. Opportunities to leverage the City's limited funding with grants or coordinating projects with other agencies can also affect SDOT's decisions on project prioritization and schedule.

In every case, SDOT strives to implement the City's policy goals as laid out in Seattle's Comprehensive Plan and individual policy initiatives such as Complete Streets, the Race and Social Justice Initiative, Vison Zero, and the Climate Change Response Framework. The Seattle Transportation Plan, modal plans, subarea plans, and Asset Management Strategy also provide a framework for implementing these goals.

2024 Transportation Levy

Seattle voters approved the eight-year $1.55 billion 2024 Transportation Levy in November 2024. This levy provides funding to maintain and modernize the City's transportation infrastructure by building sidewalks, paving streets, repairing bridges, and improving transit connections. These investments are in support of the goals set forth in the Seattle Transportation Plan, a 20-year vision for the future of our transportation system:

- Prioritize safety for travelers in Seattle, with no serious injury or fatal crashes
- Co-create with community and implement restorative practices to address transportation-related inequities
- Respond to climate change through innovation and a lens of climate justice
- Provide reliable and affordable travel options to transport people and goods
- Reimagine city streets as inviting places to linger and play
- Improve city transportation infrastructure and ready it for the future

The Seattle Department of Transportation (SDOT) is committed to meeting goals outlined to voters in the 2024 Transportation Levy legislation as implemented in the budget. The table below was adopted in the 2024 Transportation Levy legislation:

Levy Program	8-Year Projection
Vision Zero, School and Neighborhood Safety	$161 million
Street Maintenance and Modernization	$403 million
Bridges and Structures	$221 million
Transit Corridors and Connections	$151 million
Pedestrian Safety	$193 million
Signals and Operations	$100 million
Bicycle Safety	$134 million
People Streets and Public Spaces	$67 million
Climate and Resiliency	$69 million
Freight and Goods Movement	$45 million
Good Governance and Equitable Implementation Initiative	$8 million
Total	**$1.55 billion**

Each year, SDOT will provide updates on progress toward levy goals, funded by 2024 Transportation Levy revenue. Voters approved an eight-year period for property tax collection, though property tax collection can extend several more years, and SDOT can only use the funds after they are collected. As a result, levy spending is expected to continue beyond the eight-year collection period, a standard practice.

Providing Core Services

The 2026-2031 Proposed CIP includes resources to continue the delivery of services that keep people and goods moving safely. With the passage of the 2024 Transportation Levy, SDOT is able to advance additional maintenance funding for transportation assets that include more preventative and proactive maintenance.

Key work in the budget includes street paving and resurfacing; building new curb ramps; school safety improvements; implementation of the Seattle Transportation Plan; investments to facilitate freight mobility; traffic cameras and signals; bridge projects such as bridge replacement, maintenance, and seismic retrofitting; and support for the Central Waterfront Program.

Street Paving and Resurfacing: The 2026-2031 Proposed CIP includes $56.1 million in 2026 for the following programs (*note: dollars shown are for 2026 budget and not the entire capital project funding)*:

Paving and Resurfacing	2026
Arterial Asphalt & Concrete Program Phase II	$42,797,851
Non-Arterial Street Resurfacing and Restoration	$1,854,375
Arterial Major Maintenance	$11,430,142
Total	**$56,082,368**

Pedestrian Program Investments: The 2026-2031 Proposed CIP includes five projects that are solely dedicated to advancing pedestrian safety and mobility.

- The Pedestrian Program Crossing Improvements project funds pedestrian crossing improvements, primarily focused on crossings near transit stops and on walking routes to school. The 2026-2031 Proposed CIP includes $4.6 million for this project in 2026.

- The Pedestrian Program New Sidewalks project includes $23.0 million in 2026 to design and construct new sidewalks. The entire project budget is supported by the 2024 Transportation Levy.

- The Pedestrian Program School Safety project includes $5.4 million in 2026 for pedestrian improvements in school zones. These capital improvements may include school zone signing, crosswalk maintenance, curb bulb and curb ramp replacement and maintenance, sidewalk maintenance, and changes to traffic circulation around schools.

- The Pedestrian Program–Stairway Rehabilitation program totals $1.1 million. Stairways provide pedestrian connections to streets throughout Seattle's hilly neighborhoods. The program rebuilds and rehabilitates stairways to the latest standards, adding proper width, step height, grip rail, landings, and other features required by the Americans with Disabilities Act (ADA).

- The SDOT ADA Program includes $13.3 million of local funding to deliver ADA-compliant curb ramps and accessible pedestrian signals. This funding supports the City in meeting the annual ADA curb ramp requirement of 1,250 ramps per year.

The table below shows a summary of the Pedestrian Master Plan investments:

Pedestrian Master Plan Projects	2026
Crossing Improvements	$4,573,321
New Sidewalks	$23,031,560
School Safety	$5,374,421
Stairway Rehabilitation	$1,130,481
ADA Program	$13,260,022
Total	**$47,369,805**

Bicycle Program Investments: The Bicycle Program includes projects specifically focused on advancing recommendations and supporting the goals of safety, connectivity, ridership, equity, and livability.

- The Bike Program Neighborhood Greenways project includes $4.5 million in 2026 for Neighborhood Greenways to create safer, calmer residential streets by making people walking and biking the priority. Neighborhood Greenways can include speed humps, crosswalks, flashing beacons, signs and pavement markings, and speed limit signs.

- The Bike Program Bike Lanes project includes $10.1 million in 2026 to provide dedicated right-of-way separation projects for people riding bikes.

- The Bike Program Urban Trails and Bikeways project includes $1.2 million in 2026 to support spot improvements, bike parking, and programs that promote safety and encourage riding.

Bike Master Plan Projects	2026
Greenways	$4,506,379
Protected Bike Lanes	$10,132,167
Urban Trails and Bikeways	$1,167,971
Total	**$15,806,517**

In addition to the projects solely dedicated to delivering the Pedestrian and Bicycle Programs, there are many SDOT capital projects that indirectly contribute improvements and advance the programs. The table below shows projects that support both the Bike and Pedestrian Programs, including six new projects funded by the 2024 Transportation Levy (*Low Pollution Neighborhoods, 3rd Ave Revitalization, Pedestrian Lighting, People Streets and Public Spaces, People Streets and Wayfinding, Neighborhood Scale Traffic Safety Programs, and Neighborhood-Initiated Safety Partnership Program*). Note that the dollars shown are for the 2026 budget and not the entire capital project funding in each case.

Project ID	Projects that Support the Pedestrian and Bike Improvements	2026
MC-TR-C013	RapidRide Roosevelt	$27,421,961
MC-TR-C025	Sidewalk Safety Repair	$9,066,395
MC-TR-C029	Transit Corridor Improvements	$4,264,741
MC-TR-C044	Burke-Gilman Trail Extension	$18,000,000
MC-TR-C064	Vision Zero	$14,124,322
MC-TR-C101	North of Downtown Mobility Action Plan	$1,025,641
MC-TR-C118	Aurora Avenue North Safety Improvements	$6,871,302
MC-TR-C120	Urban Design Capital Projects	$2,000,000
MC-TR-C125	Safe Streets and Roads for All	$14,045,000
MC-TR-C137	Low Pollution Neighborhoods	$951,051
MC-TR-C145	3rd Ave Revitalization, Long-Term Vision and Coordination	$1,000,000
MC-TR-C146	Pedestrian Lighting	$1,179,759
MC-TR-C147	People Streets and Public Spaces Capital	$4,617,797
MC-TR-C153	Neighborhood Scale Traffic Safety Programs	$742,353
MC-TR-C154	Neighborhood-Initiated Safety Partnership Program	$4,799,496
Total		**$110,109,818**

Transit Projects: The 2026-2031 Proposed CIP contains nine transit projects. Most of the projects are transit-focused multimodal corridor improvements. These corridor improvement projects modernize major streets to include more frequent and reliable buses; and provide updates to improve connectivity and safety for all travelers, whether walking, biking, driving, or taking transit. The TPMC projects include RapidRide J Line (formally known as RapidRide Roosevelt), NE 130th St/NE 125th Corridor Improvements, N 130th St - Bitter Lake to Haller Lake, RapidRide R Line (along Rainier Ave S), Transit Improvements & Access to Light Rail, and Graham Street Station Access & Complete Street.

In addition to the large transit corridor improvement projects, the proposed CIP contains budgets for transit spot improvements throughout Seattle. These spot improvements focus on operational efficiencies (which help reduce travel time and therefore operational costs), safety, and access enhancements (which improve the rider experience while enhancing safe conditions for riders of all abilities). Investments include installing queue jumps, bus-only lanes, in-lane stops/bus bulbs, and bus stop and station access amenities.

Transportation safety is a top priority and is reflected in the safety improvement projects across all modes. A new capital improvement program for Transit Passenger Safety has been created with 2024 Transportation Levy funding. It will invest in strategies that increase transit rider safety and security, including physical improvements.

The table below shows a summary of transit-related investments in 2026 (*note: the dollars shown are for the 2026 budget and not the entire capital project funding*):

Project ID	Transit Projects	2026
MC-TR-C013	RapidRide J Line	$27,421,961
MC-TR-C029	Transit Corridor Improvements	$4,264,741
MC-TR-C108	Seattle Transportation Benefit District - Transit Improvements	$3,288,114
MC-TR-C119	Harrison St Transit Corridor	$9,700,000
MC-TR-C123	NE 130th St/NE 125th Corridor Improvements	$9,015,374
MC-TR-C149	N 130th St - Bitter Lake to Haller Lake	$3,230,000
MC-TR-C150	RapidRide R Line	$1,250,000
MC-TR-C151	Transit Improvements & Access to Light Rail	$3,540,738
MC-TR-C152	Transit Passenger Safety	$1,092,929
MC-TR-C156	Graham Street Station Access & Complete Street	$1,500,000
Total		**$64,303,857**

Freight Projects: The 2026-2031 Proposed CIP includes $2.8 million for the Freight Spot Improvement program. These smaller-scale vital freight spot improvements include pavement repairs in industrial areas, turning radius adjustments, and other sign and operational improvements to facilitate movement of freight throughout the city.

The 2026-2031 Proposed CIP includes four new CIP projects (funded by the 2024 Transportation Levy) including the Freight Program, Heavy Haul Network Program, Leary Way Industrial Zone Safety Improvements, and Port Connection to I-90/I-5.

Project ID	Freight Master Plan Projects	2026
MC-TR-C047	Freight Spot Improvement Program	$2,807,167
MC-TR-C140	Freight Program	$1,148,377
MC-TR-C141	Heavy Haul Network Program	$192,739
MC-TR-C142	Leary Way Industrial Zone Safety Improvements	$250,000
MC-TR-C143	Port Connection to I-90/I-5	$250,000
Total		**$4,648,283**

Bridge & Structures Projects: The City of Seattle owns 132 bridges and maintaining all of them to a level that is defined as a "state of good repair" is a major challenge. The 2024 Transportation Levy emphasizes investments to preserve and strengthen our bridges. New CIPs created with the new levy funding includes: Bridge Structural Repairs – Ballard, Bridge Structural Repairs – Magnolia, Ship Canal Electrical/Mechanical – Ballard, Ship Canal Electrical/Mechanical – Fremont, Ship Canal Electrical/Mechanical – University, 1st Ave S Bridge over Argo Railyard, NE 45th St Viaduct Central Span, W Dravus St Bridge over Railyard, and Structural Preservation. Structural Preservation is making repairs that aim to preserve existing service, core elements of this program are deck overlays, expansion joint replacement, concrete spall and crack repair, steel repairs and potential seismic retrofits on several bridges across the city, such as the Albro Place Bridge, W Galer St Bridge, and S Main St Bridge.

In addition to the new levy funding investments, the 2026-2031 Proposed CIP also includes $0.4 million in 2026 for the Bridge Painting program, which is a critical asset preservation project for the City's 20 structural steel bridges.

Another $4.1 million is appropriated for the Structures Major Maintenance program in 2026. This program provides funding for major maintenance and rehabilitation of the City's bridges and structural assets, including and not limited to: electrical and mechanical upgrades of moveable bridge operating and control systems, repair of cracks and maintenance of concrete and steel structures, and site protection of bridge facilities.

Besides bridges, SDOT also maintains more than 600 retaining walls throughout Seattle. The 2026-2031 Proposed CIP includes $212,000 in funding for small-scale retaining wall repairs throughout the city.

The table on the following page shows a summary of the bridge and structure capital investments, including all funds supporting these projects (*note: the dollars shown are for 2026 estimated costs and not the entire capital project funding*):

Project ID	Bridge & Structures	2026
MC-TR-C006	Bridge Load Rating	$376,998
MC-TR-C007	Bridge Painting Program	$443,593
MC-TR-C032	Retaining Wall Repair and Restoration	$212,000
MC-TR-C035	Hazard Mitigation Program - Areaways	$726,587
MC-TR-C039	Bridge Rehabilitation and Replacement Phase II	$499,374
MC-TR-C112	Structures Major Maintenance	$4,140,284
MC-TR-C129	Bridge Structural Repairs - Ballard	$750,000
MC-TR-C130	Bridge Structural Repairs - Magnolia	$750,000
MC-TR-C132	Ship Canal Electrical/Mechanical - Ballard	$750,000
MC-TR-C161	NE 45th St Viaduct Central Span	$2,190,500
MC-TR-C133	Ship Canal Electrical/Mechanical - Fremont	$750,000
MC-TR-C162	W Dravus St Bridge over Railyard	$3,266,000
MC-TR-C134	Ship Canal Electrical/Mechanical - University	$750,000
MC-TR-C135	Structural Preservation	$12,184,409
MC-TR-C159	1st Ave S Bridge over Argo Railyard	$2,167,500
Total		**$29,957,245**

Seattle Central Waterfront Capital Projects and Sound Transit 3: The SDOT budget includes several major capital projects focused on revitalizing Seattle's downtown waterfront and managed by the Office of the Waterfront, Civic Projects and Sound Transit (OWCPST). The City has partnered with WSDOT to replace the SR-99 Viaduct along the Central Waterfront, which has included capital improvements for *Elliott Bay Seawall Phase I, the Alaskan Way Main Corridor Project,* and the *Overlook Walk and East-West Connections Project.* These elements of the program are moving into a closeout phase in 2026, however future needs remain.

- **Elliott Bay Seawall Phase II**: The 2026-2031 CIP includes funding for the design of the next phase of the Elliott Bay Seawall, which will extend from Virginia Street to Broad Street. This design work will be crucial for securing future funding through grants, partnerships, and other sources.

The Sound Transit 3 Program is now being led by OWCPST and will be ramping up in 2026 following the anticipated permit submittals from Sound Transit for the West Seattle Link Extension and the Ballard Link Extension. The *Sound Transit 3* capital project has proposed expansions of resources for staffing for plan review, design review, and delivery of partner projects in order to help ensure that Sound Transit's program can deliver the best benefits for Seattle residents. Included in the 2026 Proposed Budget is $6.8 million of reserved City funding and $2.1 million of utility-reimbursable funding for future staffing needs. It is anticipated that additional funding from Sound Transit 3 will be identified at a later date.

FIFA World Cup Impacts: Seattle is serving as a host city for six games of the FIFA 2026 World Cup, with an expected influx of more than one million non-Seattle residents for the event and more than five billion expected viewers. SDOT has a key role to play in the execution of a successful event, including working with stadiums and key event spaces to facilitate the safe movement of people and goods through the downtown and to and from events. The proposed 2026 CIP budget includes $1.8 million to

support the right-of-way maintenance work in the downtown area to meet the elevated volume during the event window.

CIP Revenue Sources

In 2026, the SDOT Proposed CIP budget is $345.2 million, funded from the following sources:



Local Revenues

- Levy to Move Seattle (the revenue collection expires at the end of 2024)
- 2024 Transportation Levy
- Gas Tax
- Multimodal funds
- Real Estate Excise Tax
- Commercial Parking Tax
- Vehicle License Fees
- Long-term financing (general obligation bonds)
- Public Works Trust Fund Loans
- Sales Tax
- Street vacation revenues
- School Safety and Pedestrian funds
- Landscape Conservation and Local Infrastructure Program
- Waterfront Local Improvement District assessment tax
- Street Use fees
- Property sale proceeds

External Funding

- Federal and state grants
- Funds from various funding partners, such as Sound Transit, King County Metro, the Port of Seattle and the Washington State Department of Transportation

3rd Ave Revitalization, Long-Term Vision and Coordination

Project No:	MC-TR-C145	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Downtown
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:		**Neighborhood District:**	Downtown
Total Project Cost:		**Urban Village:**	Downtown

This project will invest in Downtown with near-term maintenance and placemaking improvements, construction coordination, and advancement of a longer-term vision for 3rd Ave.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	3,750	1,000	700	700	700	2,700	5,000	14,550
Total:	**-**	**3,750**	**1,000**	**700**	**700**	**700**	**2,700**	**5,000**	**14,550**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	3,750	1,000	700	700	700	2,700	5,000	14,550
Total:	**-**	**3,750**	**1,000**	**700**	**700**	**700**	**2,700**	**5,000**	**14,550**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Bridge Structural Repairs - Ballard

Project No:	MC-TR-C129	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Ballard Bridge - North and South Approach Spans
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 7, Council District 6
Start/End Date:	2025 - 2030	**Neighborhood District:**	Ballard
Total Project Cost:	$15,000	**Urban Village:**	Ballard

This project will make structural repairs on the Ballard Bridge, including potential pedestrian improvements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	500	750	750	2,000	5,000	6,000	-	15,000
Total:	**-**	**500**	**750**	**750**	**2,000**	**5,000**	**6,000**	**-**	**15,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	500	750	750	2,000	5,000	6,000	-	15,000
Total:	**-**	**500**	**750**	**750**	**2,000**	**5,000**	**6,000**	**-**	**15,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Bridge Structural Repairs - Magnolia

Project No:	MC-TR-C130	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Magnolia Bridge - 15th Ave NW to Judkins Park
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 7
Start/End Date:	2025 - 2029	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$16,000	**Urban Village:**	Not in an Urban Village

This project will make structural repairs on the Magnolia Bridge, including potential type/size/location studies for replacement, seismic improvements, and/or improving emergency access to Magnolia.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	500	750	750	5,000	9,000	-	-	16,000
Total:	**-**	**500**	**750**	**750**	**5,000**	**9,000**	**-**	**-**	**16,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	500	750	750	5,000	9,000	-	-	16,000
Total:	**-**	**500**	**750**	**750**	**5,000**	**9,000**	**-**	**-**	**16,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Freight Program

Project No:	MC-TR-C140	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will make transportation improvements that support freight movement including supporting trucks delivering goods and providing services.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	1,219	1,148	1,244	1,256	1,269	1,281	2,500	9,917
Total:	**-**	**1,219**	**1,148**	**1,244**	**1,256**	**1,269**	**1,281**	**2,500**	**9,917**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	1,219	1,148	1,244	1,256	1,269	1,281	2,500	9,917
Total:	**-**	**1,219**	**1,148**	**1,244**	**1,256**	**1,269**	**1,281**	**2,500**	**9,917**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Heavy Haul Network Program

Project No:	MC-TR-C141	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will work in partnership with the Port of Seattle to update the Heavy Haul Network agreement, and identify and pave streets that carry the heaviest truck traffic.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	200	193	1,600	2,000	3,000	1,000	-	7,993
Port of Seattle Funds	-	75	-	-	-	-	-	-	75
Total:	**-**	**275**	**193**	**1,600**	**2,000**	**3,000**	**1,000**	**-**	**8,068**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Fund	-	75	-	-	-	-	-	-	75
Transportation Levy Fund	-	200	193	1,600	2,000	3,000	1,000	-	7,993
Total:	**-**	**275**	**193**	**1,600**	**2,000**	**3,000**	**1,000**	**-**	**8,068**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Leary Way Industrial Zone Safety Improvements

Project No:	MC-TR-C142	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Ballard-Fremont
Current Project Stage:	N/A	**Council District:**	Council District 4, Council District 6
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will implement spot or corridor improvements connecting Maritime, Manufacturing and Logistics (MML) Zones within the Ballard Interbay Northend Manufacturing and Industrial Center (BINMIC) to Interstate 5 and/or State Route 99.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	125	250	625	800	800	800	1,600	5,000
Total:	**-**	**125**	**250**	**625**	**800**	**800**	**800**	**1,600**	**5,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	125	250	625	800	800	800	1,600	5,000
Total:	**-**	**125**	**250**	**625**	**800**	**800**	**800**	**1,600**	**5,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Low Pollution Neighborhoods

Project No:	MC-TR-C137	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will advance low pollution neighborhood projects including developing a toolbox focused at reducing air pollution, especially in areas most impacted by climate change. Tools will include creation of Healthy Streets, improvements to getting around neighborhoods without a vehicle, electrification, low-emissions goods delivery and micro-mobility programs.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	659	951	978	988	998	1,008	2,100	7,682
Total:	**-**	**659**	**951**	**978**	**988**	**998**	**1,008**	**2,100**	**7,682**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	659	951	978	988	998	1,008	2,100	7,682
Total:	**-**	**659**	**951**	**978**	**988**	**998**	**1,008**	**2,100**	**7,682**

O&M Impacts: Operation and Maintenance impacts will be assessed for specific projects as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

N 130th St - Bitter Lake to Haller Lake

Project No:	MC-TR-C149	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	NE 130th Bitter Lake to Haller Lake
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 4
Start/End Date:		**Neighborhood District:**	North
Total Project Cost:		**Urban Village:**	Multiple

This project will repave N 130th St between 1st Ave NW and I-5 with a safety redesign to better connect people to the future 130th Street Link Station. The project could include protected bike lanes, crossing improvements, trees, sidewalk reconstruction, and transit priority.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	200	500	5,000	5,500	-	-	-	11,200
Federal Grant Funds	-	2,730	2,730	-	-	-	-	-	5,460
Total:	**-**	**2,930**	**3,230**	**5,000**	**5,500**	**-**	**-**	**-**	**16,660**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Fund	-	2,730	2,730	-	-	-	-	-	5,460
Transportation Levy Fund	-	200	500	5,000	5,500	-	-	-	11,200
Total:	**-**	**2,930**	**3,230**	**5,000**	**5,500**	**-**	**-**	**-**	**16,660**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood Scale Traffic Safety Programs

Project No:	MC-TR-C153	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will address community priorities for neighborhood scale traffic safety improvements. This could include safety and mobility enhancements like traffic calming, new sidewalks, crossings, and transit access.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	853	742	871	879	888	897	1,750	6,880
Total:	**-**	**853**	**742**	**871**	**879**	**888**	**897**	**1,750**	**6,880**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	853	742	871	879	888	897	1,750	6,880
Total:	**-**	**853**	**742**	**871**	**879**	**888**	**897**	**1,750**	**6,880**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood-Initiated Safety Partnership Program

Project No:	MC-TR-C154	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will construct neighborhood-initiated and co-created projects, focusing on community priorities across all districts with an emphasis on equity . This could include safety and mobility enhancements like new sidewalks, crossings and transit access, all developed through engagement with communities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	4,776	4,799	4,872	4,921	4,970	5,020	10,116	39,475
Total:	**-**	**4,776**	**4,799**	**4,872**	**4,921**	**4,970**	**5,020**	**10,116**	**39,475**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	4,776	4,799	4,872	4,921	4,970	5,020	10,116	39,475
Total:	**-**	**4,776**	**4,799**	**4,872**	**4,921**	**4,970**	**5,020**	**10,116**	**39,475**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pedestrian Lighting

Project No:	MC-TR-C146	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will support the installation of pedestrian lighting leading to transit stops, including through partnership with other projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	768	1,180	1,192	1,203	1,216	1,228	2,814	9,600
Total:	**-**	**768**	**1,180**	**1,192**	**1,203**	**1,216**	**1,228**	**2,814**	**9,600**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	768	1,180	1,192	1,203	1,216	1,228	2,814	9,600
Total:	**-**	**768**	**1,180**	**1,192**	**1,203**	**1,216**	**1,228**	**2,814**	**9,600**

O&M Impacts: Operation and Maintenance impacts will be assessed for specific projects as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

People Streets and Public Spaces Capital

Project No:	MC-TR-C147	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will design, implement and co-create People Street Projects to activate business districts and community spaces, with a focus on high equity priority areas. Improvements could include redesigned streets, seating, wayfinding, lighting, and activation.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,844	4,618	4,664	4,711	4,758	4,805	10,873	37,272
Total:	**-**	**2,844**	**4,618**	**4,664**	**4,711**	**4,758**	**4,805**	**10,873**	**37,272**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	2,844	4,618	4,664	4,711	4,758	4,805	10,873	37,272
Total:	**-**	**2,844**	**4,618**	**4,664**	**4,711**	**4,758**	**4,805**	**10,873**	**37,272**

O&M Impacts: Operation and Maintenance impacts will be assessed for specific projects as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

People Streets and Wayfinding Maintenance

Project No:	MC-TR-C148	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project will provide maintenance for existing activation projects and the citywide wayfinding system.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	-	-	-	-	-	-	-	-
Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	-	-	-	-	-	-	-	-
Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Port Connection to I-90/I-5

Project No:	MC-TR-C143	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Downtown - Harbor Island
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will implement spot or corridor improvements connecting Port of Seattle facilities through SODO to Interstate 90 and/or Interstate 5.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	125	250	625	800	800	800	1,600	5,000
Total:	**-**	**125**	**250**	**625**	**800**	**800**	**800**	**1,600**	**5,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	125	250	625	800	800	800	1,600	5,000
Total:	**-**	**125**	**250**	**625**	**800**	**800**	**800**	**1,600**	**5,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

RapidRide R Line

Project No:	MC-TR-C150	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	
Start/End Date:		**Neighborhood District:**	
Total Project Cost:		**Urban Village:**	

This project will support and enhance King County Metro's RapidRide R Line project, including projects and programs that support connections in and around Rainier Valley, mitigation and engagement.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	500	1,250	1,250	8,000	9,000	-	-	20,000
King County Funds	-	1,000	-	-	-	-	-	-	1,000
Total:	**-**	**1,500**	**1,250**	**1,250**	**8,000**	**9,000**	**-**	**-**	**21,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Fund	-	1,000	-	-	-	-	-	-	1,000
Transportation Levy Fund	-	500	1,250	1,250	8,000	9,000	-	-	20,000
Total:	**-**	**1,500**	**1,250**	**1,250**	**8,000**	**9,000**	**-**	**-**	**21,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Ship Canal Electrical/Mechanical - Fremont

Project No:	MC-TR-C133	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Fremont Bridge - Bascule Segment
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 7, Council District 4
Start/End Date:	2025 - 2030	**Neighborhood District:**	Northwest
Total Project Cost:	$12,500	**Urban Village:**	Fremont

This project will upgrade electrical and mechanical systems on the Fremont Bridge.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	850	750	-	-	-	-	-	1,600
Total:	**-**	**850**	**750**	**-**	**-**	**-**	**-**	**-**	**1,600**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	850	750	-	-	-	-	-	1,600
Total:	**-**	**850**	**750**	**-**	**-**	**-**	**-**	**-**	**1,600**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Ship Canal Electrical/Mechanical - University

Project No:	MC-TR-C134	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	University Bridge - Bascule Segment
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 4, Council District 3
Start/End Date:	2025 - 2029	**Neighborhood District:**	Northeast
Total Project Cost:	$12,500	**Urban Village:**	University District

This project will upgrade electrical and mechanical systems on the University Bridge.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	850	750	3,500	5,500	1,900	-	-	12,500
Total:	**-**	**850**	**750**	**3,500**	**5,500**	**1,900**	**-**	**-**	**12,500**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	850	750	3,500	5,500	1,900	-	-	12,500
Total:	**-**	**850**	**750**	**3,500**	**5,500**	**1,900**	**-**	**-**	**12,500**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Structural Preservation

Project No:	MC-TR-C135	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will implement preventative maintenance for the City's bridges, making timely preservation-focused treatments and repairs.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	12,102	12,184	12,346	12,469	12,594	12,720	37,644	112,059
Total:	**-**	**12,102**	**12,184**	**12,346**	**12,469**	**12,594**	**12,720**	**37,644**	**112,059**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	12,102	12,184	12,346	12,469	12,594	12,720	37,644	112,059
Total:	**-**	**12,102**	**12,184**	**12,346**	**12,469**	**12,594**	**12,720**	**37,644**	**112,059**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transit Improvements & Access to Light Rail

Project No:	MC-TR-C151	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will make transit improvements on streets with high-ridership bus routes with a focus in equity priority areas, build access projects to Link light rail stations, advance key connections to future Link light rail stations in coordination with partner agencies, and make access improvements to ST3 light rail stations and future Sound Transit system expansion.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,287	3,541	6,140	7,817	7,896	7,974	4,122	39,777
Total:	**-**	**2,287**	**3,541**	**6,140**	**7,817**	**7,896**	**7,974**	**4,122**	**39,777**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	2,287	3,541	6,140	7,817	7,896	7,974	4,122	39,777
Total:	**-**	**2,287**	**3,541**	**6,140**	**7,817**	**7,896**	**7,974**	**4,122**	**39,777**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transit Passenger Safety

Project No:	MC-TR-C152	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:		**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will invest in strategies that increase transit rider safety and security , including physical improvements and transit and public safety personnel services in coordination with King County Metro, Sound Transit, and/or other transit agencies.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	82	1,093	1,104	1,115	1,126	1,137	2,343	8,000
Total:	**-**	**82**	**1,093**	**1,104**	**1,115**	**1,126**	**1,137**	**2,343**	**8,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	82	1,093	1,104	1,115	1,126	1,137	2,343	8,000
Total:	**-**	**82**	**1,093**	**1,104**	**1,115**	**1,126**	**1,137**	**2,343**	**8,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

1st Ave S Bridge over Argo Railyard

Project No:	MC-TR-C159	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	1st Ave S Bridge over Argo Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 1
Start/End Date:	2025 - 2027	**Neighborhood District:**	Southwest
Total Project Cost:	$3,500	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the 1st Ave S Bridge over Argo Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	315	2,168	1,018	-	-	-	-	3,500
Total:	**-**	**315**	**2,168**	**1,018**	**-**	**-**	**-**	**-**	**3,500**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	315	2,168	1,018	-	-	-	-	3,500
Total:	**-**	**315**	**2,168**	**1,018**	**-**	**-**	**-**	**-**	**3,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

23rd Avenue Corridor Improvements

Project No:	MC-TR-C037	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	23rd AVE S/E John ST/Rainier AVE S
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 3
Start/End Date:	2013 - 2024	**Neighborhood District:**	Central
Total Project Cost:	$61,097	**Urban Village:**	23rd & Union-Jackson

This multi-phase project will reconstruct sidewalks, enhance the pedestrian environment, reconstruct pavement, upgrade signalized intersections, upgrade controller cabinets to meet transit signal priority (TSP) needs, and accommodate Intelligent Transportation Systems (ITS) upgrades. Activities include the following: install ITS to provide travel time information; install fiber communication as needed along the corridor to relay information back to the Traffic Management Center; and install poles for support of future trolley wires in two gap segments of the trolley network. The project will also include design and construction of a 3-lane cross section (with 4 lanes at isolated intersections) between John Street and Rainier Ave South, as well as a greenway facility on a parallel street to facilitate north-south bicycle travel. Additionally, the project will construct new traffic signals, parking modifications, new curb ramps, traffic calming, speed reduction, pedestrian safety, and transit stop improvements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,063	3	-	-	-	-	-	-	3,065
Commercial Parking Tax	115	16	-	-	-	-	-	-	131
Federal Grant Funds	4,990	-	-	-	-	-	-	-	4,990
King County Funds	2,500	-	-	-	-	-	-	-	2,500
LTGO Bond Proceeds	14,544	-	-	-	-	-	-	-	14,544
Private Funding/Donations	5	-	-	-	-	-	-	-	5
Real Estate Excise Tax II	4,964	-	-	-	-	-	-	-	4,964
State Grant Funds	10,813	197	-	-	-	-	-	-	11,010
Transportation Funding Package - Lid Lift	11,730	-	-	-	-	-	-	-	11,730
Transportation Move Seattle Levy - Lid Lift	7,780	8	-	-	-	-	-	-	7,788
Use of Fund Balance	(13)	13	-	-	-	-	-	-	-
Vehicle License Fees $60 & 0.1% Sales Tax	587	10	-	-	-	-	-	-	598
Water Rates	10	-	-	-	-	-	-	-	10
Total:	**61,089**	**247**	**-**	**-**	**-**	**-**	**-**	**-**	**61,336**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2011 Multipurpose LTGO Bond Fund	5,622	-	-	-	-	-	-	-	5,622
2016 Multipurpose LTGO Bond Fund	7,945	-	-	-	-	-	-	-	7,945
2017 Multipurpose LTGO Bond Fund	977	-	-	-	-	-	-	-	977
Bridging The Gap Levy Fund	11,730	-	-	-	-	-	-	-	11,730
Move Seattle Levy Fund	7,570	8	-	-	-	-	-	-	7,579
REET II Capital Fund	4,964	-	-	-	-	-	-	-	4,964
Transportation Benefit District Fund	587	10	-	-	-	-	-	-	598
Transportation Fund	21,693	228	-	-	-	-	-	-	21,921
Total:	**61,089**	**247**	**-**	**-**	**-**	**-**	**-**	**-**	**61,336**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

35th Avenue SW Paving

Project No:	MC-TR-C099	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	35th Ave. SW from SW Morgan St to SW Roxbury
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 1
Start/End Date:		**Neighborhood District:**	Delridge
Total Project Cost:	$35,000	**Urban Village:**	West Seattle Junction

This project will resurface and reconstruct 35th Ave. SW from SW Morgan St. to SW Roxbury St.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by bringing assets to a new or like new condition.

3rd Avenue Corridor Improvements

Project No:	MC-TR-C034	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	3rd AVE
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This project makes multimodal improvements for the Third Avenue transit corridor in downtown Seattle, specifically focused on bus stop, streetscape, and transit streetpriority improvements, e.g. installation of Third Avenue and Denny Way transit only signal, on Third Avenue between S. Jackson Street and Denny Way.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	147	62	-	-	-	-	-	-	209
Commercial Parking Tax	2,187	93	-	-	-	-	-	-	2,280
Developer Mitigation	(75)	153	-	-	-	-	-	-	78
Drainage and Wastewater Rates	69	(69)	-	-	-	-	-	-	-
Federal Grant Funds	6,323	3,052	-	-	-	-	-	-	9,376
King County Funds	1,890	1,602	-	-	-	-	-	-	3,492
Landscape Conservation & Local Infrastructure Program	864	4,836	-	-	-	-	-	-	5,701
Private Funding/Donations	1	-	-	-	-	-	-	-	1
Real Estate Excise Tax I	12	-	-	-	-	-	-	-	12
Real Estate Excise Tax II	708	-	-	-	-	-	-	-	708
Sound Transit Funds	292	(292)	-	-	-	-	-	-	-
State Grant Funds	204	-	-	-	-	-	-	-	204
Transportation Funding Package - Lid Lift	622	-	-	-	-	-	-	-	622
Transportation Move Seattle Levy - Lid Lift	(24)	-	-	-	-	-	-	-	(24)
Water Rates	21	(21)	-	-	-	-	-	-	-
Total:	**13,242**	**9,417**	**-**	**-**	**-**	**-**	**-**	**-**	**22,658**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	622	-	-	-	-	-	-	-	622
REET II Capital Fund	708	-	-	-	-	-	-	-	708
Transportation Fund	11,912	9,417	-	-	-	-	-	-	21,328
Total:	**13,242**	**9,417**	**-**	**-**	**-**	**-**	**-**	**-**	**22,658**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

4th Ave S Bridge over Argo Railyard

Project No:	MC-TR-C160	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	4th Ave S Bridge over Argo Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 1
Start/End Date:	2025 - 2025	**Neighborhood District:**	Southwest
Total Project Cost:	$1,500	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the 4th Ave S Bridge over Argo Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,500	-	-	-	-	-	-	1,500
Total:	**-**	**1,500**	**-**	**-**	**-**	**-**	**-**	**-**	**1,500**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	1,500	-	-	-	-	-	-	1,500
Total:	**-**	**1,500**	**-**	**-**	**-**	**-**	**-**	**-**	**1,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Accela Permitting System

Project No:	MC-TR-C001	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project will migrate SDOT permitting operations from the Hansen 7 system to the new Citywide Accela permitting platform. The vision for Accela is to create a fully integrated permitting system that provides an online, all in one place experience for Seattle customers and staff. Once the initial migration is complete, this project will provide ongoing funding for routine system improvements as well as periodic major upgrades needed to stay current with changing technology.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Interdepartmental Transfer	199	81	-	-	-	-	-	-	280
Street Use Fees	2,157	4,236	-	-	1,000	-	-	-	7,393
Street Vacations - SVF	399	-	-	-	-	-	-	-	399
User Fees	18,085	-	-	-	-	-	-	-	18,085
Total:	**20,840**	**4,317**	**-**	**-**	**1,000**	**-**	**-**	**-**	**26,157**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	20,840	4,317	-	-	1,000	-	-	-	26,157
Total:	**20,840**	**4,317**	**-**	**-**	**1,000**	**-**	**-**	**-**	**26,157**

O&M Impacts: Maintenance for the permitting system is paid for via a central cost allocation from Seattle IT and then recovered against SDOT projects through overhead allocations.

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Accessible Mt. Baker Implementation

Project No:	MC-TR-C002	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 3
Start/End Date:	2017 - 2033	**Neighborhood District:**	East District
Total Project Cost:	$6,999	**Urban Village:**	Madison-Miller

The project will transform the Mt. Baker station area into a safer and comfortable place for people to walk, bike, and make transit connections; and for the Mt. Baker Town Center to take root and flourish. In addition to prioritizing walking and biking, the project will maintain transit and freight reliability and create more predictable conditions for people driving.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	2,990	1	-	-	-	-	-	-	2,991
State Grant Funds	519	-	-	-	-	-	-	-	519
Transportation Move Seattle Levy - Lid Lift	2,000	-	-	-	-	-	-	-	2,000
Transportation Sales Tax	53	947	-	-	-	-	-	-	1,000
Total:	**5,562**	**948**	**-**	**-**	**-**	**-**	**-**	**-**	**6,510**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	2,000	-	-	-	-	-	-	-	2,000
Transportation Benefit District Fund	53	947	-	-	-	-	-	-	1,000
Transportation Fund	3,509	1	-	-	-	-	-	-	3,510
Total:	**5,562**	**948**	**-**	**-**	**-**	**-**	**-**	**-**	**6,510**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

ADA Program

Project No:	MC-TR-C057	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program is responsible for prioritizing and constructing curb ramps and accessible pedestrian signals (APS) and improving access to city facilities for those living with disabilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,541	1,571	3,651	3,687	3,724	3,761	7,983	25,919
Commercial Parking Tax	73	-	-	-	-	-	-	-	73
CRS Misc Revenues	-	-	1,341	-	-	-	-	-	1,341
Drainage and Wastewater Rates	144	-	-	-	-	-	-	-	144
Multimodal Funds	352	(2)	-	-	-	-	-	-	350
Partnership Funds	(6)	6	-	-	-	-	-	-	-
Real Estate Excise Tax I	459	1,059	-	-	-	-	-	-	1,518
Real Estate Excise Tax II	11,606	2,880	308	363	1,653	1,711	1,770	1,823	22,114
School Camera Ticket Revenues	8,663	8,211	6,909	7,174	7,425	7,685	7,954	8,193	62,213
State Gas Taxes - City Street Fund	1,078	277	286	297	308	318	329	339	3,232
Street Use Fees	232	(1)	-	-	-	-	-	-	231
Street Vacations - SVF	-	-	-	-	-	-	-	-	-
Traffic Enforcement Camera Revenue	-	2,038	2,031	-	-	-	-	-	4,070
Transportation Move Seattle Levy - Lid Lift	48,436	218	-	-	-	-	-	-	48,654
User Fees	269	-	-	-	-	-	-	-	269
Vehicle License Fees (2021)	488	414	-	-	-	-	-	-	902
Vehicle Licensing Fees	2,881	1,746	813	844	874	904	936	964	9,963
Water Rates	54	20	-	-	-	-	-	-	74
Total:	**74,729**	**18,408**	**13,260**	**12,328**	**13,947**	**14,342**	**14,750**	**19,302**	**181,067**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Automated Traffic Safety Camera Fund	8,663	8,211	6,909	7,174	7,425	7,685	7,954	8,193	62,213
Move Seattle Levy Fund	48,436	218	-	-	-	-	-	-	48,654
REET I Capital Fund	459	1,059	-	-	-	-	-	-	1,518
REET II Capital Fund	11,606	2,880	308	363	1,653	1,711	1,770	1,823	22,114
Transportation Benefit District Fund	3,370	2,160	813	844	874	904	936	964	10,865
Transportation Fund	2,195	2,339	2,318	297	308	318	329	339	8,443
Transportation Levy Fund	-	1,541	1,571	3,651	3,687	3,724	3,761	7,983	25,919
Unrestricted Cumulative Reserve Fund	-	-	1,341	-	-	-	-	-	1,341
Total:	**74,729**	**18,408**	**13,260**	**12,328**	**13,947**	**14,342**	**14,750**	**19,302**	**181,067**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Alaskan Way Main Corridor

Project No:	MC-TR-C072	**BSL Code:**	BC-TR-16000
Project Type:	Discrete	**BSL Name:**	Central Waterfront
Project Category:	New Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2013 - 2027	**Neighborhood District:**	Downtown
Total Project Cost:	$399,625	**Urban Village:**	Multiple

This project designs and constructs the rebuilt Alaskan Way/Elliott Way surface streets and the adjoining pedestrian promenade along the Seattle waterfront following the demolition of the Alaskan Way Viaduct. The State of Washington has built a deep bore tunnel to replace the Alaskan Way Viaduct and has relocated State Route 99 into the tunnel. The City of Seattle is responsible for the Alaskan Way/Elliott Way surface street and the promenade. The project also includes replacement of and improvements to four key connections impacted by the Viaduct removal: Seneca Street, Columbia Street, and the Marion Street and Lenora Street pedestrian bridges. This project is part of the larger waterfront improvement program. Construction of these improvements began in 2019.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	16	-	-	-	-	-	-	-	16
Commercial Parking Tax	6,118	-	-	-	-	-	-	-	6,118
Drainage and Wastewater Rates	263	-	-	-	-	-	-	-	263
Interfund Loan - Waterfront LID Fund	591	-	-	-	-	-	-	-	591
Local Improvement District Funding	26,105	2,495	-	-	-	-	-	-	28,600
LTGO Bond Proceeds	87,401	23,764	-	-	-	-	-	-	111,165
Miscellaneous Revenues	-	459	-	-	-	-	-	-	459
Partnership - WSDOT	210,054	3,412	-	-	-	-	-	-	213,467
Port of Seattle Funds	34	236	-	-	-	-	-	-	270
Private Funding - Utilities	1,111	-	-	-	-	-	-	-	1,111
Private Funding/Donations	4,705	9,437	-	-	-	-	-	-	14,142
Real Estate Excise Tax II	2,347	5,826	-	-	-	-	-	-	8,173
Seawall Levy	6,302	-	-	-	-	-	-	-	6,302
State Grant Funds	1,951	202	-	-	-	-	-	-	2,153
Street Use Fees	3,604	-	-	-	-	-	-	-	3,604
Street Vacations - CRSU	1,300	-	-	-	-	-	-	-	1,300
Street Vacations - SVF	1,478	37	-	-	-	-	-	-	1,515
Transportation Move Seattle Levy - Lid Lift	400	-	-	-	-	-	-	-	400
Total:	**353,779**	**45,868**	**-**	**-**	**-**	**-**	**-**	**-**	**399,647**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2015 Multipurpose LTGO Bond Fund	7,395	-	-	-	-	-	-	-	7,395
2016 Multipurpose LTGO Bond Fund	13,893	-	-	-	-	-	-	-	13,893
2017 Multipurpose LTGO Bond Fund	6,425	-	-	-	-	-	-	-	6,425
2018 LTGO Taxable Bond Fund	509	-	-	-	-	-	-	-	509
2018 Multipurpose LTGO Bond Fund	6,117	-	-	-	-	-	-	-	6,117
2019 Multipurpose LTGO Bond Fund	11,213	-	-	-	-	-	-	-	11,213
2020 Multipurpose LTGO Bond Fund	14,756	-	-	-	-	-	-	-	14,756
2021 Multipurpose LTGO Bond Fund	10,000	-	-	-	-	-	-	-	10,000
2021 West Seattle Bridge Repair LTGO Bond Fund	1,730	-	-	-	-	-	-	-	1,730
2022 Multipurpose LTGO Bond Fund	11,224	16,051	-	-	-	-	-	-	27,275
2025 Multipurpose LTGO Bond Fund	-	7,713	-	-	-	-	-	-	7,713
Alaskan Way Seawall	80	-	-	-	-	-	-	-	80
Alaskan Way Seawall	279	-	-	-	-	-	-	-	279
Alaskan Way Seawall	646	-	-	-	-	-	-	-	646
Alaskan Way Seawall Const Fund	5,297	-	-	-	-	-	-	-	5,297
Central Waterfront Improvement Fund	15,501	10,473	-	-	-	-	-	-	25,974
Move Seattle Levy Fund	400	-	-	-	-	-	-	-	400
REET II Capital Fund	2,057	5,826	-	-	-	-	-	-	7,883
Transportation Fund	223,110	3,776	-	-	-	-	-	-	226,886
Unrestricted Cumulative Reserve Fund	1,300	-	-	-	-	-	-	-	1,300
Waterfront LID #6751	21,848	2,029	-	-	-	-	-	-	23,877
Total:	**353,779**	**45,868**	**-**	**-**	**-**	**-**	**-**	**-**	**399,647**

O&M Impacts: This project replaces aging infrastructure along the Central Waterfront providing an O&M benefit. It also builds new infrastructure for several City departments. The maintenance of the new public open space and pedestrian promenade will be funded primarily with Metropolitan Park District funds set-aside for this purpose. Transportation infrastructure capital elements are planned to be maintained through the Waterfront Transportation Infrastructure Maintenance project, MC-TR-C109.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Alaskan Way Viaduct Replacement

Project No:	MC-TR-C066	**BSL Code:**	BC-TR-19002
Project Type:	Discrete	**BSL Name:**	Major Projects
Project Category:	New Facility	**Location:**	Alaskan Way
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2001 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$99,099	**Urban Village:**	Multiple

This project funds the City's involvement in the replacement of the Alaskan Way Viaduct with the bored tunnel hybrid alternative and is partnership with the Washington Department of Transportation. Replacement of this structure enhances overall safety, as this structure is seismically vulnerable. In prior years, this project included design of the Central Seawall and Waterfront Improvements. For transparency purposes, the Seawall and Waterfront work was moved into three independent capital projects: Elliott Bay Seawall (MC-TR-C014), Alaskan Way Main Corridor (MC-TR-C066), and Overlook Walk and East-West Connections (MC-TR-C073).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Commercial Parking Tax	8,827	7	-	-	-	-	-	-	8,834
Federal Grant Funds	2,861	-	-	-	-	-	-	-	2,861
General Fund	2,951	-	-	-	-	-	-	-	2,951
Interagency Commission on Outdoor Recreation Grants	239	-	-	-	-	-	-	-	239
Internal Service Fees and Allocations, Outside Funding Partners	1	-	-	-	-	-	-	-	1
King County Funds	3,136	-	-	-	-	-	-	-	3,136
LTGO Bond Proceeds	43,314	178	-	-	-	-	-	-	43,492
Partnership - WSDOT	35,185	1,321	-	-	-	-	-	-	36,506
Seawall Levy	328	-	-	-	-	-	-	-	328
Sound Transit Funds	(450)	-	-	-	-	-	-	-	(450)
State Gas Taxes - City Street Fund	1,070	11	-	-	-	-	-	-	1,081
User Fees	11	-	-	-	-	-	-	-	11
Waterway Use Fee	108	-	-	-	-	-	-	-	108
Total:	**97,581**	**1,518**	**-**	**-**	**-**	**-**	**-**	**-**	**99,099**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2006 Multipurpose LTGO Bond Fund	5,220	-	-	-	-	-	-	-	5,220
2007 Multipurpose LTGO Bond Fund	2,920	-	-	-	-	-	-	-	2,920
2008 Multipurpose LTGO Bond Fund	481	-	-	-	-	-	-	-	481
2009 Multipurpose LTGO Bond Fund	1,770	-	-	-	-	-	-	-	1,770
2010 Multipurpose LTGO Bond Fund	10,440	-	-	-	-	-	-	-	10,440
2011 Multipurpose LTGO Bond Fund	14,903	-	-	-	-	-	-	-	14,903
2012 Multipurpose LTGO Bond Fund	3,000	-	-	-	-	-	-	-	3,000
2016 Multipurpose LTGO Bond Fund	3,500	-	-	-	-	-	-	-	3,500
2017 Multipurpose LTGO Bond Fund	700	-	-	-	-	-	-	-	700
2018 Multipurpose LTGO Bond Fund	37	-	-	-	-	-	-	-	37
2019 Multipurpose LTGO Bond Fund	305	-	-	-	-	-	-	-	305
2021 West Seattle Bridge Repair LTGO Bond Fund	38	178	-	-	-	-	-	-	217
Alaskan Way Seawall Const Fund	328	-	-	-	-	-	-	-	328
General Fund	2,951	-	-	-	-	-	-	-	2,951
Transportation Fund	50,987	1,340	-	-	-	-	-	-	52,327
Total:	**97,581**	**1,518**	**-**	**-**	**-**	**-**	**-**	**-**	**99,099**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Arterial Asphalt & Concrete Program Phase II

Project No:	MC-TR-C033	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

The Arterial Asphalt and Concrete Program maintains Seattle's arterial streets through resurfacing and reconstruction projects. The Department uses a pavement management system to track the condition of arterial street pavement, to develop maintenance needs and establish priorities, and to select the streets to be rehabilitated each year. This project improves the quality and condition of the City's arterials.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	34,414	27,998	23,274	33,762	34,011	45,396	104,507	303,362
City Light Fund Revenues	32	183	-	-	-	-	-	-	215
Commercial Parking Tax	187	1	-	-	-	-	-	-	189
Drainage and Wastewater Rates	1,373	218	-	-	-	-	-	-	1,591
Federal Grant Funds	13,890	11,657	14,800	-	-	-	-	-	40,348
King County Funds	8	-	-	-	-	-	-	-	8
LTGO Bond Proceeds	122	-	-	-	-	-	-	-	122
Partnership Funds	(271)	271	-	-	-	-	-	-	-
Private Funding - Utilities	993	-	-	-	-	-	-	-	993
Real Estate Excise Tax I	3,864	56	-	-	-	-	-	-	3,920
Real Estate Excise Tax II	573	-	-	-	-	3,024	17,000	16,744	37,340
State Grant Funds	1,636	-	-	-	-	-	-	-	1,636
Transportation Funding Package - Lid Lift	12	-	-	-	-	-	-	-	12
Transportation Move Seattle Levy - Lid Lift	151,408	8,109	-	-	-	-	-	-	159,517
Vehicle Licensing Fees	-	1,506	-	54	1,670	1,728	1,789	1,843	8,590
Water Rates	744	64	-	-	-	-	-	-	809
Total:	**174,571**	**56,481**	**42,798**	**23,328**	**35,432**	**38,763**	**64,185**	**123,094**	**558,652**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2015 Multipurpose LTGO Bond Fund	122	-	-	-	-	-	-	-	122
Bridging The Gap Levy Fund	12	-	-	-	-	-	-	-	12
Move Seattle Levy Fund	151,103	8,109	-	-	-	-	-	-	159,213
REET I Capital Fund	3,864	56	-	-	-	-	-	-	3,920
REET II Capital Fund	573	-	-	-	-	3,024	17,000	16,744	37,340
Transportation Benefit District Fund	-	1,506	-	54	1,670	1,728	1,789	1,843	8,590
Transportation Fund	18,897	12,395	14,800	-	-	-	-	-	46,092
Transportation Levy Fund	-	34,414	27,998	23,274	33,762	34,011	45,396	104,507	303,362
Total:	**174,571**	**56,481**	**42,798**	**23,328**	**35,432**	**38,763**	**64,185**	**123,094**	**558,652**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Arterial Major Maintenance

Project No:	MC-TR-C071	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project repairs and/or replaces deteriorated pavement on arterial streets. Arterial Major Maintenance paving work typically spans one to three city blocks. It allows the City to respond quickly and cost effectively to pavement issues that are too large to be addressed with a pothole repair but too small to be efficiently contracted. Project prioritization is based on pavement condition; cost; transit, bicycle, pedestrian and freight use; traffic volume; coordination opportunities; complaints and claims; and geographic balance across the city. The work extends the service life of existing pavement structures.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	7,141	6,941	7,285	7,358	7,431	7,506	17,066	60,728
Commercial Parking Tax	3,438	2,946	583	3,257	6,164	6,381	6,604	6,802	36,175
CRS Misc Revenues	-	-	459	-	-	-	-	-	459
Interdepartmental Transfer	-	3	-	-	-	-	-	-	3
King County Funds	40	-	-	-	-	-	-	-	40
Parking Garage Disposition Proceeds	1,560	-	-	-	-	-	-	-	1,560
Private Funding - Utilities	-	-	-	-	-	-	-	-	-
Real Estate Excise Tax I	5,191	376	-	-	-	-	-	-	5,567
Real Estate Excise Tax II	7,583	500	2,736	2,768	513	513	513	528	15,654
State Gas Taxes - City Street Fund	1	-	-	-	-	-	-	-	1
Street Vacations - SVF	952	1	-	-	-	-	-	-	953
Transportation Funding Package - Lid Lift	2,288	-	-	-	-	-	-	-	2,288
Transportation Move Seattle Levy - Lid Lift	33,818	419	-	-	-	-	-	-	34,237
Vehicle Licensing Fees	4,005	714	711	765	792	819	848	873	9,527
Total:	**58,875**	**12,101**	**11,430**	**14,075**	**14,827**	**15,144**	**15,471**	**25,269**	**167,192**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Bridging The Gap Levy Fund	2,288	-	-	-	-	-	-	-	2,288
Garage Disposition Proceeds	1,560	-	-	-	-	-	-	-	1,560
Move Seattle Levy Fund	33,817	420	-	-	-	-	-	-	34,237
REET I Capital Fund	5,191	376	-	-	-	-	-	-	5,567
REET II Capital Fund	7,583	500	2,736	2,768	513	513	513	528	15,654
Transportation Benefit District Fund	4,005	714	711	765	792	819	848	873	9,527
Transportation Fund	4,431	2,950	583	3,257	6,164	6,381	6,604	6,802	37,172
Transportation Levy Fund	-	7,141	6,941	7,285	7,358	7,431	7,506	17,066	60,728
Unrestricted Cumulative Reserve Fund	-	-	459	-	-	-	-	-	459
Total:	**58,875**	**12,101**	**11,430**	**14,075**	**14,827**	**15,144**	**15,471**	**25,269**	**167,192**

Unsecured Funding Strategy: This program is evaluated annually for continuation of REET funding, based on fund availability. Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Aurora Avenue North Safety Improvements

Project No:	MC-TR-C118	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Aurora Avenue North
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Multiple
Start/End Date:	2022 - 2037	**Neighborhood District:**	Multiple
Total Project Cost:	$70,098	**Urban Village:**	Multiple

This project will design and construct improvements along the Aurora Avenue North corridor. This project seeks to improve safety, mobility, and accessibility for all travelers. Improvements may include new sidewalks, transit improvements, medians/access management, lighting, signalized crossings, and potential roadway channelization changes.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	250	500	2,250	2,250	2,250	7,650	14,850	30,000
Federal Grant Funds	-	1,477	871	-	-	-	-	-	2,348
King County Funds	447	153	-	-	-	-	-	-	600
Real Estate Excise Tax II	-	-	-	-	924	6,576	-	-	7,500
State Grant Funds	1,499	9,886	5,500	-	-	-	34,300	-	51,186
Transportation Move Seattle Levy - Lid Lift	653	(3)	-	-	-	-	-	-	650
Transportation Sales Tax	147	733	-	-	-	-	-	-	880
Total:	**2,746**	**12,497**	**6,871**	**2,250**	**3,174**	**8,826**	**41,950**	**14,850**	**93,164**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	653	(3)	-	-	-	-	-	-	650
REET II Capital Fund	-	-	-	-	924	6,576	-	-	7,500
Transportation Benefit District Fund	147	733	-	-	-	-	-	-	880
Transportation Fund	1,946	11,517	6,371	-	-	-	34,300	-	54,134
Transportation Levy Fund	-	250	500	2,250	2,250	2,250	7,650	14,850	30,000
Total:	**2,746**	**12,497**	**6,871**	**2,250**	**3,174**	**8,826**	**41,950**	**14,850**	**93,164**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Better Bike Barriers

Project No:	MC-TR-C127	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will amend existing bike lanes with stronger safety treatments such as hardened barriers or buffer areas.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	987	997	1,077	1,017	1,028	1,038	-	6,145
Total:	**-**	**987**	**997**	**1,077**	**1,017**	**1,028**	**1,038**	**-**	**6,145**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	987	997	1,077	1,017	1,028	1,038	-	6,145
Total:	**-**	**987**	**997**	**1,077**	**1,017**	**1,028**	**1,038**	**-**	**6,145**

O&M Impacts: Operation and Maintenance impacts will be assessed for specific projects as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Bridge Load Rating

Project No:	MC-TR-C006	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program rates bridges for safe load-carry capacity as part of a federally mandated program. The work associated with this program is performed by both City staff and consultants and ensures public safety.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	300	-	-	-	-	-	-	-	300
General Fund	302	-	-	-	-	-	-	-	302
Real Estate Excise Tax I	660	-	-	-	-	-	-	-	660
Real Estate Excise Tax II	1,997	194	377	386	395	395	395	407	4,546
State Gas Taxes - City Street Fund	5,322	273	-	-	-	-	-	-	5,596
Street Vacations - SVF	1,694	-	-	-	-	-	-	-	1,694
Vehicle Licensing Fees	200	-	-	-	-	-	-	-	200
Total:	**10,476**	**467**	**377**	**386**	**395**	**395**	**395**	**407**	**13,298**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	302	-	-	-	-	-	-	-	302
REET I Capital Fund	660	-	-	-	-	-	-	-	660
REET II Capital Fund	1,997	194	377	386	395	395	395	407	4,546
Transportation Benefit District Fund	200	-	-	-	-	-	-	-	200
Transportation Fund	7,317	273	-	-	-	-	-	-	7,590
Total:	**10,476**	**467**	**377**	**386**	**395**	**395**	**395**	**407**	**13,298**

O&M Impacts: Not applicable - does not create new assets. Results of Bridge Load Rating studies may inform the need for future O&M.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Bridge Painting Program

Project No:	MC-TR-C007	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide, Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing asset preservation program provides for the periodic painting of the City's steel structures that are maintained by the Roadway Structures Division. The painting cycle is initially determined by applying Federal Highway Administration standards for coating life and is supplemented by annual physical inspections to assess the rate of deterioration.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	25	-	-	-	-	-	-	-	25
Federal Grant Funds	180	8,150	-	-	-	-	-	-	8,330
General Fund	1,189	-	-	-	-	-	-	-	1,189
King County Funds	10	-	-	-	-	-	-	-	10
Real Estate Excise Tax I	141	-	-	-	-	-	-	-	141
Real Estate Excise Tax II	29,155	8,079	444	3,088	1,720	-	-	-	42,486
Rubble Yard Proceeds	300	-	-	-	-	-	-	-	300
South Lake Union Property Sale Proceeds	91	-	-	-	-	-	-	-	91
State Gas Taxes - City Street Fund	599	-	-	-	-	-	-	-	599
Use of Fund Balance	(5)	-	-	-	-	-	-	-	(5)
Total:	**31,685**	**16,230**	**444**	**3,088**	**1,720**	**-**	**-**	**-**	**53,166**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	1,189	-	-	-	-	-	-	-	1,189
REET I Capital Fund	141	-	-	-	-	-	-	-	141
REET II Capital Fund	29,155	8,079	444	3,088	1,720	-	-	-	42,486
Transportation Fund	1,200	8,150	-	-	-	-	-	-	9,350
Total:	**31,685**	**16,230**	**444**	**3,088**	**1,720**	**-**	**-**	**-**	**53,166**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Bridge Rehabilitation and Replacement Phase II

Project No:	MC-TR-C039	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This asset preservation program funds major bridge rehabilitation or bridge replacement. The current program, funded by the Levy to Move Seattle, is focused on planning studies. The objective of these bridge planning studies is to identify if bridges should be rehabilitated or replaced, providing planning-level cost estimates to allow for the City to develop a funding plan for the future rehabilitation or replacement of these bridges.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	161	91	-	-	-	-	-	-	252
Federal Grant Funds	1,574	2,385	-	-	-	-	-	-	3,959
LTGO Bond Proceeds	2,272	-	-	-	-	-	-	-	2,272
Real Estate Excise Tax I	122	4,000	-	-	-	-	-	-	4,122
Real Estate Excise Tax II	1,357	6,476	499	-	-	-	-	-	8,333
State Gas Taxes - City Street Fund	-	11	-	-	-	-	-	-	11
Street Vacations - SVF	1	176	-	-	-	-	-	-	176
Transportation Move Seattle Levy - Lid Lift	7,853	575	-	-	-	-	-	-	8,428
Total:	**13,340**	**13,713**	**499**	**-**	**-**	**-**	**-**	**-**	**27,553**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2011 Multipurpose LTGO Bond Fund	324	-	-	-	-	-	-	-	324
2015 Multipurpose LTGO Bond Fund	609	-	-	-	-	-	-	-	609
2021 West Seattle Bridge Repair LTGO Bond Fund	1,339	-	-	-	-	-	-	-	1,339
Move Seattle Levy Fund	7,853	575	-	-	-	-	-	-	8,428
REET I Capital Fund	122	4,000	-	-	-	-	-	-	4,122
REET II Capital Fund	1,357	6,476	499	-	-	-	-	-	8,333
Transportation Fund	1,735	2,662	-	-	-	-	-	-	4,398
Total:	**13,340**	**13,713**	**499**	**-**	**-**	**-**	**-**	**-**	**27,553**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Bridge Seismic - Phase III

Project No:	MC-TR-C008	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

The program prioritizes and implements seismic retrofits to bridges based on seismic vulnerability. Concept level analysis and evaluation is performed to develop a retrofit strategy and cost estimate. As funding allows, retrofit design and construction phases are implemented. If full funding is not available, seismic retrofits are scaled to the appropriate funding level that would still provide improvements in the bridge structure's seismic resiliency. As part of the evaluation process a cost-benefit assessment is made to determine if replacing the structure is a more appropriate course of action than retrofitting the structure. 16 bridges, 11 which are fully funded through construction and 5 to a concept design level, are part of the current phase of the program which is funded by the Levy to Move Seattle.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	426	-	-	-	-	-	-	426
Commercial Parking Tax	(35)	35	-	-	-	-	-	-	-
Federal Grant Funds	8,405	6,026	-	-	-	-	-	-	14,431
General Fund	-	-	-	-	-	-	-	-	-
LTGO Bond Proceeds	525	-	-	-	-	-	-	-	525
State Grant Funds	239	97	-	-	-	-	-	-	336
Street Vacations - SVF	803	499	-	-	-	-	-	-	1,302
Transportation Funding Package - Lid Lift	97	-	-	-	-	-	-	-	97
Transportation Move Seattle Levy - Lid Lift	50,591	20,600	-	-	-	-	-	-	71,191
Water Rates	72	1,241	-	-	-	-	-	-	1,312
Total:	**60,697**	**28,924**	**-**	**-**	**-**	**-**	**-**	**-**	**89,621**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2011 Multipurpose LTGO Bond Fund	525	-	-	-	-	-	-	-	525
Bridging The Gap Levy Fund	97	-	-	-	-	-	-	-	97
General Fund	-	-	-	-	-	-	-	-	-
Move Seattle Levy Fund	50,600	20,600	-	-	-	-	-	-	71,200
Transportation Fund	9,475	8,324	-	-	-	-	-	-	17,799
Total:	**60,697**	**28,924**	**-**	**-**	**-**	**-**	**-**	**-**	**89,621**

Unsecured Funding Strategy: The program prioritizes and implements seismic retrofits to bridges based on seismic vulnerability. Conceptual analysis and evaluation is performed to develop a retrofit strategy and cost estimate. As funding allows, retrofit design and construction phases are implemented. If full funding is not available, seismic retrofits are scaled to the appropriate funding level that still provide improvements in the bridge structure's seismic resiliency. As part of the evaluation process, a cost-benefit assessment is made to determine if replacing the structure is a more appropriate course of action than retrofitting the structure. 16 bridges, of which 11 are fully funded through construction and 5 to a concept design level, are part of the current phase of the program which is funded by the Levy to Move Seattle.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset resilience to seismic events.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

BRT Concepts Design

Project No:	MC-TR-C010	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2016 - 2025	**Neighborhood District:**	Multiple
Total Project Cost:	$2,441	**Urban Village:**	Multiple

This project will advance the program planning and concept designs for Seattle's RapidRide and Transit-Plus Multimodal Corridor Expansion program. In order to deliver the corridor improvements, this work includes assessment and development of corridor design, detailed line and network ridership forecasting, capital cost estimates, traffic and environmental analysis, modal integration, and funding plans.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Move Seattle Levy - Lid Lift	2,034	7	-	-	-	-	-	-	2,041
Vehicle License Fees $60 & 0.1% Sales Tax	84	316	-	-	-	-	-	-	400
Total:	**2,118**	**323**	**-**	**-**	**-**	**-**	**-**	**-**	**2,441**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	2,034	7	-	-	-	-	-	-	2,041
Transportation Benefit District Fund	84	316	-	-	-	-	-	-	400
Total:	**2,118**	**323**	**-**	**-**	**-**	**-**	**-**	**-**	**2,441**

O&M Impacts: Not applicable - does not create new assets.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Burke-Gilman Trail Extension

Project No:	MC-TR-C044	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Various
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 6
Start/End Date:	1995 - 2025	**Neighborhood District:**	Ballard
Total Project Cost:	$70,262	**Urban Village:**	Ballard

This project extends the Burke-Gilman Trail from its current terminus at Eighth Avenue NW to Golden Gardens Park. The segment from Eighth Avenue NW to 11th Avenue NW was constructed in 2001. The Ballard Locks to NW 60th Street segment was constructed in 2005. The NW 60th Street to Golden Gardens segment was constructed in 2008. Construction of the "Missing Link" segment from 11th Avenue NW to the Ballard Locks, also know as the Shilshole Route, has been delayed due to ongoing litigation. An alternate route for connecting the Burke-Gilman Missing Link with an all ages and abilities bicycle facility through Ballard along NW Market St, Leary Ave NW, and 17th Ave NW is in design.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	2,000	18,000	-	-	-	-	-	20,000
City Light Fund Revenues	1,694	256	-	-	-	-	-	-	1,950
Commercial Parking Tax	701	-	-	-	-	-	-	-	701
Drainage and Wastewater Rates	422	-	-	-	-	-	-	-	422
Federal Grant Funds	4,938	-	-	-	-	-	-	-	4,938
General Fund	672	-	-	-	-	-	-	-	672
King County Funds	2,517	159	-	-	-	-	-	-	2,676
King County Voter-Approved Levy	635	-	-	-	-	-	-	-	635
LTGO Bond Proceeds	1,118	-	-	-	-	-	-	-	1,118
Private Funding - Utilities	-	-	-	-	-	-	-	-	-
Private Funding/Donations	1,079	-	-	-	-	-	-	-	1,079
Property Sales and Interest Earnings	24	-	-	-	-	-	-	-	24
Real Estate Excise Tax II	3,264	1,331	-	-	-	-	-	-	4,595
State Gas Taxes - City Street Fund	918	-	-	-	-	-	-	-	918
Street Vacations - SVF	1,258	92	-	-	-	-	-	-	1,350
Surplus Property Sales	1,376	(1)	-	-	-	-	-	-	1,375
Trail and Open Space Levy	4,270	-	-	-	-	-	-	-	4,270
Transportation Funding Package - Business Transportation Tax	458	-	-	-	-	-	-	-	458
Transportation Funding Package - Lid Lift	2,548	-	-	-	-	-	-	-	2,548
Transportation Move Seattle Levy - Lid Lift	6,384	1,813	-	-	-	-	-	-	8,197
Vehicle Licensing Fees	1,643	-	-	-	-	-	-	-	1,643
Water Rates	241	-	-	-	-	-	-	-	241
Total:	**36,159**	**5,651**	**18,000**	**-**	**-**	**-**	**-**	**-**	**59,810**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2000 Parks Levy Fund	673	-	-	-	-	-	-	-	673
2008 Parks Levy Fund	3,597	-	-	-	-	-	-	-	3,597
2009 Multipurpose LTGO Bond Fund	734	-	-	-	-	-	-	-	734
Bridging The Gap Levy Fund	2,548	-	-	-	-	-	-	-	2,548
General Fund	672	-	-	-	-	-	-	-	672
Move Seattle Levy Fund	6,384	1,813	-	-	-	-	-	-	8,197
REET II Capital Fund	3,264	1,331	-	-	-	-	-	-	4,595
Transportation Benefit District Fund	1,643	-	-	-	-	-	-	-	1,643
Transportation Bond Fund	384	-	-	-	-	-	-	-	384
Transportation Fund	15,625	507	-	-	-	-	-	-	16,132
Transportation Levy Fund	-	2,000	18,000	-	-	-	-	-	20,000
Unrestricted Cumulative Reserve Fund	635	-	-	-	-	-	-	-	635
Total:	**36,159**	**5,651**	**18,000**	**-**	**-**	**-**	**-**	**-**	**59,810**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Center City Gateway and South Michigan Street Intelligent Transportation Systems (ITS)

Project No:	MC-TR-C012	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	S Spokane ST/Western Ave/E Marginal Way/Stewart
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2015 - 2024	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$16,647	**Urban Village:**	Not in an Urban Village

The project will install traffic cameras, upgraded signals, vehicle detection devices and fiber communication in the Center City Gateway ITS and South Michigan Street ITS projects. The project will also construct an ITS corridor along Denny Way between Western Ave and Stewart including traffic signal modifications and closed-circuit television cameras, a dynamic message sign and ADA compliant ramps. A robust and reliable Intelligent Transportation System ensures that all modes of transportation can move through the City in a safe and sustainable manner.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	1,001	-	-	-	-	-	-	1,001
Developer Mitigation	2,060	-	-	-	-	-	-	-	2,060
Federal Grant Funds	8,076	686	-	-	-	-	-	-	8,762
Interdepartmental Transfer	239	146	-	-	-	-	-	-	385
Partnership Funds	55	-	-	-	-	-	-	-	55
Port of Seattle Funds	2,176	468	-	-	-	-	-	-	2,643
Street Vacations - SVF	1,207	93	-	-	-	-	-	-	1,300
Transportation Move Seattle Levy - Lid Lift	2,357	(643)	-	-	-	-	-	-	1,713
Total:	**16,169**	**1,750**	**-**	**-**	**-**	**-**	**-**	**-**	**17,919**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Move Seattle Levy Fund	2,243	(643)	-	-	-	-	-	-	1,600
Transportation Fund	13,926	2,394	-	-	-	-	-	-	16,319
Total:	**16,169**	**1,750**	**-**	**-**	**-**	**-**	**-**	**-**	**17,919**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Council District Fund

Project No:	MC-TR-C155	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program implements neighborhood-scale traffic safety improvements and other district priorities at the direction of the City Council.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,038	2,038	-	-	-	-	-	4,076
Street Use Fees	-	4,941	4,970	-	-	-	-	-	9,911
Total:	**-**	**6,979**	**7,008**	**-**	**-**	**-**	**-**	**-**	**13,988**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	-	4,941	4,970	-	-	-	-	-	9,911
Transportation Levy Fund	-	2,038	2,038	-	-	-	-	-	4,076
Total:	**-**	**6,979**	**7,008**	**-**	**-**	**-**	**-**	**-**	**13,988**

Unsecured Funding:	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
To Be Determined	-	-	-	7,000	7,000	7,000	7,000	-	28,000
Total:	**-**	**-**	**-**	**7,000**	**7,000**	**7,000**	**7,000**	**-**	**28,000**

Unsecured Funding Strategy: To be determined.

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Crossing Improvements

Project No:	MC-TR-C061	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program implements pedestrian elements of the Seattle Transportation Plan. Typical improvements may include the installation of new marked crosswalks, curb bulbs, pedestrian signals, curb ramps, and pedestrian lighting. The goals of the program are to reduce the number and severity of crashes involving pedestrians; make Seattle a more walkable city for all through equity in public engagement, service delivery, accessibility, and capital investments; develop a pedestrian environment that sustains healthy communities and supports a vibrant economy; and raise awareness of the important role of walking in promoting health and preventing disease.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	2,035	1,636	1,668	1,685	1,702	1,719	3,940	14,384
Commercial Parking Tax	3,931	2,866	2,938	3,069	3,177	3,288	3,403	3,505	26,177
Developer Mitigation	101	-	-	-	-	-	-	-	101
Federal Grant Funds	74	-	-	-	-	-	-	-	74
General Fund	57	1	-	-	-	-	-	-	58
Interdepartmental Transfer	-	(34)	-	-	-	-	-	-	(34)
Miscellaneous Grants or Donations	(24)	24	-	-	-	-	-	-	-
Partnership - WSDOT	392	-	-	-	-	-	-	-	392
Public Works Trust Fund Proceeds	(17)	17	-	-	-	-	-	-	-
Real Estate Excise Tax I	2,674	991	-	-	-	-	-	-	3,665
Real Estate Excise Tax II	1,527	2,151	-	27	832	861	891	918	7,207
Rubble Yard Proceeds	528	-	-	-	-	-	-	-	528
School Camera Ticket Revenues	-	250	-	-	-	-	-	-	250
State Gas Taxes - City Street Fund	1,817	84	-	-	-	-	-	-	1,902
State Grant Funds	7	2,549	-	-	-	-	-	-	2,556
Street Vacations - CRSU	6	(6)	-	-	-	-	-	-	-
Street Vacations - SVF	1,677	-	-	-	-	-	-	-	1,677
Transportation Funding Package - Lid Lift	4,638	-	-	-	-	-	-	-	4,638
Transportation Move Seattle Levy - Lid Lift	14,743	626	-	-	-	-	-	-	15,368
Vehicle Licensing Fees	240	-	-	-	-	-	-	-	240
Total:	**32,372**	**11,554**	**4,573**	**4,764**	**5,694**	**5,851**	**6,013**	**8,363**	**79,183**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Automated Traffic Safety Camera Fund	-	250	-	-	-	-	-	-	250
Bridging The Gap Levy Fund	4,638	-	-	-	-	-	-	-	4,638
General Fund	57	1	-	-	-	-	-	-	58
Move Seattle Levy Fund	14,707	626	-	-	-	-	-	-	15,333
REET I Capital Fund	2,674	991	-	-	-	-	-	-	3,665
REET II Capital Fund	1,527	2,151	-	27	832	861	891	918	7,207
Transportation Benefit District Fund	240	-	-	-	-	-	-	-	240
Transportation Fund	8,529	5,500	2,938	3,069	3,177	3,288	3,403	3,505	33,409
Transportation Levy Fund	-	2,035	1,636	1,668	1,685	1,702	1,719	3,940	14,384
Total:	**32,372**	**11,554**	**4,573**	**4,764**	**5,694**	**5,851**	**6,013**	**8,363**	**79,183**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Debt Service - REET II

Project No:	MO-TR-D006	**BSL Code:**	BO-TR-18002
Project Type:	Debt Service	**BSL Name:**	General Expense
Project Category:	Rehabilitation or Restoration	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:		**Urban Village:**	Not in an Urban Village

The project funds REET debt service for portions of the following projects: Alaskan Way Viaduct/Seawall (MC-TR-C006), Alaskan Way Main Corridor (MC-TR-C072), West Seattle Bridge Immediate Response (MC-TR-C110), and Fremont Bridge Approaches (TC365790, no new Project ID because project completed prior to 2018).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax II	35,759	-	-	-	-	-	-	-	35,759
Total:	**35,759**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**35,759**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	35,759	-	-	-	-	-	-	-	35,759
Total:	**35,759**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**35,759**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Debt Service CRS-REET

Project No:	MC-TR-C126	**BSL Code:**	BC-TR-19004
Project Type:	Debt Service	**BSL Name:**	Capital General Expense
Project Category:		**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:		**Urban Village:**	

The purpose is to meet debt service obligations on REET funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax II	-	6,986	6,548	6,179	6,187	6,187	6,177	5,476	43,740
Total:	**-**	**6,986**	**6,548**	**6,179**	**6,187**	**6,187**	**6,177**	**5,476**	**43,740**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET II Capital Fund	-	6,986	6,548	6,179	6,187	6,187	6,177	5,476	43,740
Total:	**-**	**6,986**	**6,548**	**6,179**	**6,187**	**6,187**	**6,177**	**5,476**	**43,740**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fauntleroy Way SW Boulevard

Project No:	MC-TR-C046	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Fauntleroy WAY SW/35th AVE SW/SW Alaska ST
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 1
Start/End Date:		**Neighborhood District:**	Southwest
Total Project Cost:	$2,927	**Urban Village:**	West Seattle Junction

This project transforms Fauntleroy Way SW into a boulevard. The project elements include: a planted median, signature lighting fixtures, a protected bicycle facility, a pedestrian zone with sidewalks and planting areas including street trees, pedestrian lighting, potential stormwater infrastructure and art, as well as safety improvements for crossing movements for all modes. These safety improvements include bicycle and pedestrian crossings, signals, reconfigured intersections and bulbs, and pavement improvements. This project is on-hold pending Sound Transit decision on the West Seattle Extension alignment and does not have an expected Completion Date as a result.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	192	-	-	-	-	-	-	-	192
Real Estate Excise Tax I	71	-	-	-	-	-	-	-	71
Real Estate Excise Tax II	1,433	-	-	-	-	-	-	-	1,433
Rubble Yard Proceeds	250	-	-	-	-	-	-	-	250
Transportation Move Seattle Levy - Lid Lift	981	-	-	-	-	-	-	-	981
Total:	**2,927**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,927**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	981	-	-	-	-	-	-	-	981
REET I Capital Fund	71	-	-	-	-	-	-	-	71
REET II Capital Fund	1,433	-	-	-	-	-	-	-	1,433
Transportation Fund	442	-	-	-	-	-	-	-	442
Total:	**2,927**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,927**

O&M Impacts: Not applicable - project is on hold.

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First Hill Streetcar Replacement and Repair

Project No:	MC-TR-C117	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program funds ongoing major maintenance, repairs, preservation, and technological upgrades for the First Hill Streetcar infrastructure, including vehicle, rail, and platform improvements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Sound Transit Funds	140	810	-	-	-	-	-	-	950
Total:	**140**	**810**	**-**	**-**	**-**	**-**	**-**	**-**	**950**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Seattle Streetcar Operations	140	810	-	-	-	-	-	-	950
Total:	**140**	**810**	**-**	**-**	**-**	**-**	**-**	**-**	**950**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fortson Square Redesign Implementation

Project No:	MC-TR-C104	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Yesler Way and 2nd Ave Ext S
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2020 - 2025	**Neighborhood District:**	Downtown
Total Project Cost:	$1,693	**Urban Village:**	Downtown

This project reconstructs Fortson Square to promote more public use of the right-of-way at this public plaza. The project would be coordinated with the adjoining Chief Seattle Club renovation.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,950	-	-	-	-	-	-	1,950
General Fund	4	-	-	-	-	-	-	-	4
Internal Service Fees and Allocations, Outside Funding Partners	(4)	-	-	-	-	-	-	-	(4)
Real Estate Excise Tax I	155	95	-	-	-	-	-	-	250
Real Estate Excise Tax II	746	54	-	-	-	-	-	-	800
Total:	**902**	**2,098**	**-**	**-**	**-**	**-**	**-**	**-**	**3,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	4	-	-	-	-	-	-	-	4
REET I Capital Fund	155	95	-	-	-	-	-	-	250
REET II Capital Fund	742	54	-	-	-	-	-	-	796
Transportation Levy Fund	-	1,950	-	-	-	-	-	-	1,950
Total:	**902**	**2,098**	**-**	**-**	**-**	**-**	**-**	**-**	**3,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Freight Spot Improvement Program

Project No:	MC-TR-C047	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project includes small scale mobility improvements to the City's street system to improve connections between port facilities, railroad intermodal yards, industrial businesses, the regional highway system, and the first and last miles in the supply chain. Project types include turning radius adjustments, channelization changes, left-turn improvements, and signage to direct freight to destinations and alert drivers to steep grades or sharp turns.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,048	2,025	2,089	2,110	2,131	2,153	4,400	16,956
Commercial Parking Tax	-	800	782	829	887	918	950	979	6,145
Federal Grant Funds	87	1,913	-	-	-	-	-	-	2,000
Interdepartmental Transfer	-	(1)	-	-	-	-	-	-	(1)
Partnership Funds	38	-	-	-	-	-	-	-	38
Port of Seattle Funds	9,999	519	-	-	-	-	-	-	10,518
Real Estate Excise Tax II	127	-	-	-	-	-	-	-	127
Rubble Yard Proceeds	892	-	-	-	-	-	-	-	892
Seattle Voter-Approved Levy	514	-	-	-	-	-	-	-	514
State Gas Taxes - City Street Fund	1,476	26	-	-	-	-	-	-	1,502
State Grant Funds	19	392	-	-	-	-	-	-	411
Street Vacations - SVF	235	21	-	-	-	-	-	-	256
Transportation Move Seattle Levy - Lid Lift	10,015	1,278	-	-	-	-	-	-	11,293
Transportation Network Company Revenue	122	-	-	-	-	-	-	-	122
Total:	**23,524**	**6,996**	**2,807**	**2,918**	**2,997**	**3,049**	**3,103**	**5,379**	**50,774**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	122	-	-	-	-	-	-	-	122
Move Seattle Levy Fund	10,529	1,278	-	-	-	-	-	-	11,807
REET II Capital Fund	127	-	-	-	-	-	-	-	127
Transportation Fund	12,747	3,670	782	829	887	918	950	979	21,762
Transportation Levy Fund	-	2,048	2,025	2,089	2,110	2,131	2,153	4,400	16,956
Total:	**23,524**	**6,996**	**2,807**	**2,918**	**2,997**	**3,049**	**3,103**	**5,379**	**50,774**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Georgetown to South Park Trail

Project No:	MC-TR-C096	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Various
Current Project Stage:	Stage 4 - Procurement/Bid	**Council District:**	Multiple
Start/End Date:	2018 - 2025	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$16,685	**Urban Village:**	South Park

This project will create a walkable, bikeable path uniting the Georgetown and South Park neighborhoods enhancing walkability between Georgetown and South Park's historic Main Streets. Additionally a new off-leash area and surface water bioswale will be constructed on the Flume site in coordination with Seattle City Light and Seattle Parks and Recreation.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	41	1,482	-	-	-	-	-	-	1,523
Commercial Parking Tax	600	-	-	-	-	-	-	-	600
Federal Grant Funds	361	1,139	-	-	-	-	-	-	1,500
Real Estate Excise Tax I	1,756	444	-	-	-	-	-	-	2,200
Real Estate Excise Tax II	568	2,432	-	-	-	-	-	-	3,000
Street Vacations - CRSU	-	704	-	-	-	-	-	-	704
Transportation Move Seattle Levy - Lid Lift	-	3,296	-	-	-	-	-	-	3,296
Total:	**3,326**	**9,497**	**-**	**-**	**-**	**-**	**-**	**-**	**12,823**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Move Seattle Levy Fund	-	3,296	-	-	-	-	-	-	3,296
REET I Capital Fund	1,756	444	-	-	-	-	-	-	2,200
REET II Capital Fund	568	2,432	-	-	-	-	-	-	3,000
Transportation Fund	1,001	3,325	-	-	-	-	-	-	4,327
Total:	**3,326**	**9,497**	**-**	**-**	**-**	**-**	**-**	**-**	**12,823**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Graham Street Station Access & Complete Street

Project No:	MC-TR-C156	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Graham Street, from Rainier Ave S to Beacon Ave S
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 2
Start/End Date:	2025 - 2033	**Neighborhood District:**	Southeast
Total Project Cost:	$3,753	**Urban Village:**	Othello

Construct new bus stops and bus stop amenities, which may include upgraded sidewalks, protected bike lanes, new and upgraded pedestrian crossings, pavement restoration, signal improvements, updated channelization and lane marking, storm water drainage improvements, pedestrian lighting, street trees, and landscaping.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	-	753	1,500	1,500	-	-	-	-	3,753
Total:	**-**	**753**	**1,500**	**1,500**	**-**	**-**	**-**	**-**	**3,753**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	-	753	1,500	1,500	-	-	-	-	3,753
Total:	**-**	**753**	**1,500**	**1,500**	**-**	**-**	**-**	**-**	**3,753**

O&M Impacts: Operation and Maintenance impacts will be assessed for specific components as needed in the budget year required.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Harrison St Transit Corridor

Project No:	MC-TR-C119	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Harrison St between Fairview Ave and 5th Ave
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 7
Start/End Date:	2023 - 2028	**Neighborhood District:**	Lake Union
Total Project Cost Range:	- - -	**Urban Village:**	South Lake Union

Rebuild Harrison St and improve connecting transit corridors to serve high-frequency bus routes and significantly increased pedestrian activity. Primary project elements include roadway upgrades such as repaving and rechannelization, traffic signal upgrades and transit signal priority, transit stops, real-time information signage for transit, trolleywire infrastructure, and enhanced pedestrian realm improvements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	2,500	2,500	-	-	-	-	-	5,000
City Arena Transportation Funds	552	748	-	-	-	-	-	-	1,300
Federal Grant Funds	205	4,995	7,200	-	-	-	-	-	12,400
King County Funds	167	333	-	-	-	-	-	-	500
Landscape Conservation & Local Infrastructure Program	200	-	-	-	-	-	-	-	200
State Grant Funds	-	7,100	-	1,100	-	-	-	-	8,200
Vehicle License Fees $60 & 0.1% Sales Tax	500	-	-	-	-	-	-	-	500
Vehicle Licensing Fees	-	-	-	-	-	-	-	-	-
Total:	**1,624**	**15,676**	**9,700**	**1,100**	**-**	**-**	**-**	**-**	**28,100**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Benefit District Fund	500	-	-	-	-	-	-	-	500
Transportation Fund	1,125	13,175	7,200	1,100	-	-	-	-	22,600
Transportation Levy Fund	-	2,500	2,500	-	-	-	-	-	5,000
Total:	**1,624**	**15,676**	**9,700**	**1,100**	**-**	**-**	**-**	**-**	**28,100**

Financial Planning Strategy: A combination of LCLIP, STM, and NODO local funding ($3M) combined with $4.2M of FHWA funding has been identified for the Design funding.

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Hazard Mitigation Program - Areaways

Project No:	MC-TR-C035	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Pioneer Square

This ongoing asset preservation program funds ongoing inspection and repair/reconstruction of areaways to reduce risks to City facilities and the general public. Areaways are usable space, generally in the street right-of-way, constructed under sidewalks between the building foundation and street wall. Typical improvements include, but are not limited to, repairs to an existing areaway or filling an areaway in order to eliminate the asset. Current work focuses on safety improvements of historic areaways in Pioneer Square.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	327	330	334	337	340	344	788	2,800
City Light Fund Revenues	19	-	-	-	-	-	-	-	19
Federal Grant Funds	876	336	-	-	-	-	-	-	1,212
General Fund	240	-	-	-	-	-	-	-	240
Private Funding/Donations	10	-	-	-	-	-	-	-	10
Real Estate Excise Tax II	6,362	2,485	397	411	426	440	456	470	11,447
State Gas Taxes - City Street Fund	310	22	-	-	-	-	-	-	332
State Grant Funds	144	-	-	-	-	-	-	-	144
Street Vacations - SVF	56	-	-	-	-	-	-	-	56
Total:	**8,017**	**3,170**	**727**	**745**	**763**	**780**	**800**	**1,258**	**16,259**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	240	-	-	-	-	-	-	-	240
REET II Capital Fund	6,362	2,485	397	411	426	440	456	470	11,447
Transportation Fund	1,415	358	-	-	-	-	-	-	1,773
Transportation Levy Fund	-	327	330	334	337	340	344	788	2,800
Total:	**8,017**	**3,170**	**727**	**745**	**763**	**780**	**800**	**1,258**	**16,259**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Hazard Mitigation Program - Landslide Mitigation Projects

Project No:	MC-TR-C015	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The Landslide Mitigation Program provides SDOT with staff and resources to identify and prioritize landslide concerns, to undertake reconnaissance engineering and geotechnical studies of problem areas, and to make repairs at the highest priority locations, usually where landslide concerns have caused the right-of-way to be partially or completely closed.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	-	-	592	170	-	-	-	-	762
Drainage and Wastewater Rates	49	-	-	-	-	-	-	-	49
Emergency Subfund Revenues	395	-	-	-	-	-	-	-	395
Federal Grant Funds	1,301	-	-	-	-	-	-	-	1,301
General Fund	1	-	-	-	-	-	-	-	1
Internal Service Fees and Allocations, Outside Funding Partners	326	-	-	-	-	-	-	-	326
Private Funding/Donations	22	-	-	-	-	-	-	-	22
Real Estate Excise Tax I	-	-	188	188	-	-	-	-	376
Real Estate Excise Tax II	10,464	210	1,103	1,003	200	200	200	206	13,585
State Gas Taxes - City Street Fund	2,087	285	318	326	330	330	330	340	4,345
Street Use Fees	8	-	-	-	-	-	-	-	8
Street Vacations - SVF	178	104	-	-	-	-	-	-	282
User Fees	1,190	-	-	-	-	-	-	-	1,190
Water Rates	309	63	-	-	-	-	-	-	372
Total:	**16,330**	**661**	**2,200**	**1,686**	**530**	**530**	**530**	**546**	**23,014**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Emergency Fund	395	-	-	-	-	-	-	-	395
General Fund	1	-	-	-	-	-	-	-	1
REET I Capital Fund	-	-	188	188	-	-	-	-	376
REET II Capital Fund	10,464	210	1,103	1,003	200	200	200	206	13,585
Transportation Fund	5,470	452	910	495	330	330	330	340	8,657
Total:	**16,330**	**661**	**2,200**	**1,686**	**530**	**530**	**530**	**546**	**23,014**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Heavy Haul Network Program - East Marginal Way

Project No:	MC-TR-C090	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	E Marginal WAY
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2016 - 2027	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$100,045	**Urban Village:**	Not in an Urban Village

This program supports freight mobility by funding roadway improvements on the Heavy Haul Network (Ordinance 124890) to meet the needs of freight transported on our streets between Port facilities, rail yards, and industrial businesses. The initial project under this Program is the E Marginal Way Corridor Improvement project, which will be a multi-phase project. Phase I constructs a separated bicycle/pedestrian facility between S Atlantic St and Spokane St. Phase II includes roadway reconstruction, signal and ITS enhancements and safety measures to reduce conflicts between freight and non-motorized users. The Port of Seattle, through Memorandum of Understanding, provides partnership funding.
Note: The project title changed from "Heavy Haul Network Program" to "Heavy Haul Network Program - East Marginal Way"

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	783	617	-	-	-	-	-	-	1,401
Drainage and Wastewater Rates	1,749	1,924	-	-	-	-	-	-	3,673
Federal Grant Funds	15,062	11,838	-	-	-	-	-	-	26,900
Interdepartmental Transfer	-	16	-	-	-	-	-	-	16
Partnership Funds	(141)	141	-	-	-	-	-	-	-
Port of Seattle Funds	572	5,113	-	-	-	-	-	-	5,684
Real Estate Excise Tax II	252	2,334	-	-	-	-	-	-	2,586
State Grant Funds	6,462	2,638	-	-	-	-	-	-	9,100
Transportation Move Seattle Levy - Lid Lift	6,282	5,791	-	-	-	-	-	-	12,074
Water Rates	8,715	3,280	-	-	-	-	-	-	11,995
Total:	**39,736**	**33,692**	**-**	**-**	**-**	**-**	**-**	**-**	**73,428**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Move Seattle Levy Fund	6,297	5,791	-	-	-	-	-	-	12,089
REET II Capital Fund	252	2,334	-	-	-	-	-	-	2,586
Transportation Fund	33,187	25,566	-	-	-	-	-	-	58,753
Total:	**39,736**	**33,692**	**-**	**-**	**-**	**-**	**-**	**-**	**73,428**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition. Since it also builds new assets, SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Highland Park Intersection Improvements

Project No:	MC-TR-C100	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Highland Park Way SW and SW Holden ST
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 1
Start/End Date:	2019 - 2025	**Neighborhood District:**	Southwest
Total Project Cost:	$4,014	**Urban Village:**	Not in an Urban Village

This project will build a permanent traffic signal at Highland Park Way SW and SW Holden St as well as new curbs and ramps at the four corners of the intersection.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	1,500	-	-	-	-	-	-	-	1,500
Multimodal Funds	958	(4)	-	-	-	-	-	-	954
Real Estate Excise Tax II	-	-	-	-	-	-	-	-	-
State Gas Taxes - City Street Fund	500	-	-	-	-	-	-	-	500
Transportation Move Seattle Levy - Lid Lift	992	78	-	-	-	-	-	-	1,070
Total:	**3,950**	**74**	**-**	**-**	**-**	**-**	**-**	**-**	**4,024**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2021 West Seattle Bridge Repair LTGO Bond Fund	1,500	-	-	-	-	-	-	-	1,500
Move Seattle Levy Fund	992	78	-	-	-	-	-	-	1,070
REET II Capital Fund	-	-	-	-	-	-	-	-	-
Transportation Fund	1,458	(4)	-	-	-	-	-	-	1,454
Total:	**3,950**	**74**	**-**	**-**	**-**	**-**	**-**	**-**	**4,024**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Lynnwood Link Extension

Project No:	MC-TR-C089	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Northgate
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 5
Start/End Date:	2017 - 2027	**Neighborhood District:**	Northeast
Total Project Cost:		**Urban Village:**	Northgate

This project provides design review, permitting, and construction support services for the Sound Transit Lynnwood Link Extension project. It builds four new light rail stations and will extend the connection from Northgate to Lynnwood.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Sound Transit Funds	381	253	-	-	-	-	-	-	634
Total:	**381**	**253**	**-**	**-**	**-**	**-**	**-**	**-**	**634**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	381	253	-	-	-	-	-	-	634
Total:	**381**	**253**	**-**	**-**	**-**	**-**	**-**	**-**	**634**

O&M Impacts: This project provides SDOT support to Sound Transit, who will own the light rail asset. SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Madison BRT - RapidRide G Line

Project No:	MC-TR-C051	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Madison ST/Alaskan Way/Martin Luther King Junior W
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 3
Start/End Date:	2013 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$191,474	**Urban Village:**	Multiple

This project will include concept design and environmental review of high-capacity transit and multimodal improvements in the Madison corridor between Alaskan Way and Martin Luther King Jr. Way, connecting the Central Area with the First Hill, Downtown, and Waterfront neighborhoods. The project is identified as a priority in the Transit Master Plan. The purpose is to improve transit capacity, travel time, reliability, connectivity, comfort, visibility, and legibility in the Madison corridor. The project title was previously "Madison Street Bus Rapid Transit".

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	11,293	(700)	-	-	-	-	-	-	10,593
Developer Mitigation	250	-	-	-	-	-	-	-	250
Drainage and Wastewater Rates	1,943	-	-	-	-	-	-	-	1,943
Federal Grant Funds	73,835	6,950	-	-	-	-	-	-	80,785
Interdepartmental Transfer	9	-	-	-	-	-	-	-	9
King County Funds	202	3,410	-	-	-	-	-	-	3,613
Miscellaneous Revenues	-	100	-	-	-	-	-	-	100
Partnership Funds	(39)	39	-	-	-	-	-	-	-
Port of Seattle Funds	466	-	-	-	-	-	-	-	466
Private Funding - Utilities	-	27	-	-	-	-	-	-	27
Real Estate Excise Tax II	150	-	-	-	-	-	-	-	150
Sound Transit Funds	35,334	(18)	-	-	-	-	-	-	35,315
State Grant Funds	2,545	-	-	-	-	-	-	-	2,545
Transportation Funding Package - Lid Lift	1,710	-	-	-	-	-	-	-	1,710
Transportation Move Seattle Levy - Lid Lift	25,823	11,274	-	-	-	-	-	-	37,096
Transportation Sales Tax	2,004	-	-	-	-	-	-	-	2,004
Vehicle License Fees $60 & 0.1% Sales Tax	792	-	-	-	-	-	-	-	792
Vehicle Licensing Fees	1,450	723	-	-	-	-	-	-	2,173
Water Rates	10,600	-	-	-	-	-	-	-	10,600
Total:	**168,366**	**21,805**	**-**	**-**	**-**	**-**	**-**	**-**	**190,171**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Bridging The Gap Levy Fund	1,710	-	-	-	-	-	-	-	1,710
Move Seattle Levy Fund	25,417	11,274	-	-	-	-	-	-	36,690
REET II Capital Fund	150	-	-	-	-	-	-	-	150
Transportation Benefit District Fund	4,246	723	-	-	-	-	-	-	4,969
Transportation Fund	136,844	9,808	-	-	-	-	-	-	146,651
Total:	**168,366**	**21,805**	**-**	**-**	**-**	**-**	**-**	**-**	**190,171**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Magnolia Bridge Replacement Project

Project No:	MC-TR-C083	**BSL Code:**	BC-TR-19002
Project Type:	Discrete	**BSL Name:**	Major Projects
Project Category:	New Facility	**Location:**	15th Ave NW and Magnolia Way W.
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:		**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$10,530	**Urban Village:**	Ballard-Interbay Northend

The environmental analysis for replacing this bridge evaluated several possible alternatives including rehabilitation of the existing structure. In 2007, an environmental assessment was published and described the preferred alternative, a new bridge south of and adjacent to the existing bridge. The Type, Size, and Location (TS&L) Report was completed in 2007, selecting a concrete box girder supported on flared columns as the appropriate structure type for this new bridge. The Levy to Move Seattle provided limited funds to conduct a plan study that would evaluate a more cost effective alternative than a "1-to-1" replacement. Even with the reduced cost for pursuing an alternative option than a full replacement, total project cost and a funding strategy to move the project forward is unclear. The project is currently on hold.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	76	424	-	-	-	-	-	500
Commercial Parking Tax	211	-	-	-	-	-	-	-	211
Federal Grant Funds	8,950	-	-	-	-	-	-	-	8,950
General Fund	53	-	-	-	-	-	-	-	53
Real Estate Excise Tax II	348	-	-	-	-	-	-	-	348
State Gas Taxes - City Street Fund	113	-	-	-	-	-	-	-	113
Street Vacations - SVF	40	-	-	-	-	-	-	-	40
Transportation Funding Package - Business Transportation Tax	84	-	-	-	-	-	-	-	84
Transportation Funding Package - Lid Lift	131	-	-	-	-	-	-	-	131
Vehicle Licensing Fees	100	-	-	-	-	-	-	-	100
Total:	**10,030**	**76**	**424**	**-**	**-**	**-**	**-**	**-**	**10,530**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Bridging The Gap Levy Fund	131	-	-	-	-	-	-	-	131
General Fund	53	-	-	-	-	-	-	-	53
REET II Capital Fund	348	-	-	-	-	-	-	-	348
Transportation Benefit District Fund	100	-	-	-	-	-	-	-	100
Transportation Fund	9,398	-	-	-	-	-	-	-	9,398
Transportation Levy Fund	-	76	424	-	-	-	-	-	500
Total:	**10,030**	**76**	**424**	**-**	**-**	**-**	**-**	**-**	**10,530**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by bringing assets to a new or like new condition.

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Market to MOHAI

Project No:	MC-TR-C095	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Western Ave
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2018 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$1,255	**Urban Village:**	Downtown

The Market to MOHAI project will include pedestrian improvements on Western Ave, Bell Street, and Westlake Ave N. These improvements could include street lighting, sidewalk paving markers, wayfinding markers, and other improvements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	-	-	-	-	-	-
Real Estate Excise Tax II	622	637	-	-	-	-	-	-	1,259
Total:	**622**	**637**	**-**	**-**	**-**	**-**	**-**	**-**	**1,259**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	-	-	-	-	-	-
REET II Capital Fund	622	637	-	-	-	-	-	-	1,259
Total:	**622**	**637**	**-**	**-**	**-**	**-**	**-**	**-**	**1,259**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Miscellaneous, Unforeseen, and Emergencies

Project No:	MC-TR-C077	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program provides a financial reserve for work that cannot be anticipated during the annual CIP planning process. The reserve is used on a project-specific basis when emergencies are identified.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	18	-	-	-	-	-	-	-	18
Federal Grant Funds	73	-	-	-	-	-	-	-	73
General Fund	305	-	-	-	-	-	-	-	305
Private Funding/Donations	224	-	-	-	-	-	-	-	224
Real Estate Excise Tax II	388	-	-	-	-	-	-	-	388
State Gas Taxes - City Street Fund	339	-	-	-	-	-	-	-	339
Street Vacations - SVF	1,128	-	-	-	-	-	-	-	1,128
Transportation Funding Package - Lid Lift	33	-	-	-	-	-	-	-	33
Total:	**2,508**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,508**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	33	-	-	-	-	-	-	-	33
General Fund	305	-	-	-	-	-	-	-	305
REET II Capital Fund	388	-	-	-	-	-	-	-	388
Transportation Fund	1,782	-	-	-	-	-	-	-	1,782
Total:	**2,508**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,508**

O&M Impacts: Responses to emergencies and unforeseen projects diverts resources from regular, day-to-day O&M operations.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

NE 130th St/NE 125th Corridor Improvements

Project No:	MC-TR-C123	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 5
Start/End Date:	2023 - 2026	**Neighborhood District:**	Northeast
Total Project Cost:	$19,780	**Urban Village:**	

This project will establish an east-west multimodal corridor to connect people to the future NE 130th St light rail station by implementing transit reliability, safety, access, bus stop amenities, and pedestrian and bicycle improvements. The project area includes NE 130th St from approximately 1st Ave NE to 5th Ave NE including the NE 130th St I-5 overpass, Roosevelt Way NE from 130th St to 10th Ave NE, and NE 125th St from 10th Ave NE to Lake City Way NE.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	-	5,480	-	-	-	-	-	-	5,480
King County Funds	500	-	-	-	-	-	-	-	500
Sound Transit Funds	1,471	1,014	1,515	-	-	-	-	-	4,000
State Grant Funds	218	2,082	7,500	-	-	-	-	-	9,800
Transportation Sales Tax	-	3,907	-	-	-	-	-	-	3,907
Total:	**2,189**	**12,483**	**9,015**	**-**	**-**	**-**	**-**	**-**	**23,687**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Benefit District Fund	-	3,907	-	-	-	-	-	-	3,907
Transportation Fund	2,189	8,576	9,015	-	-	-	-	-	19,780
Total:	**2,189**	**12,483**	**9,015**	**-**	**-**	**-**	**-**	**-**	**23,687**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

NE 43rd Street Improvements

Project No:	MC-TR-C074	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	NE 43rd ST
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 4
Start/End Date:	2017 - 2020	**Neighborhood District:**	Northeast
Total Project Cost:	$5,057	**Urban Village:**	University District

This project will implement streetscape and pedestrian improvements on NE 43rd Street between Brooklyn Ave NE and 15th Ave NE to improve access to the Link Light Rail station, which is scheduled to open in 2021. The project will transform the operation of NE 43rd St between Brooklyn Ave NE and University Way NE to one-way westbound transit-only travel and between University Way NE and 15th Ave NE to one-way westbound, all vehicle travel. The roadway will be optimized for pedestrians with a curb-less roadway section, widened sidewalks, pedestrian illumination, bio retention, and rain gardens. A protected bike lane will be provided for eastbound bike traffic and westbound bicycle traffic will share the travel lane with westbound traffic.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	2,094	-	-	-	-	-	-	-	2,094
King County Funds	1,123	-	-	-	-	-	-	-	1,123
Real Estate Excise Tax II	1,532	-	-	-	-	-	-	-	1,532
Street Vacations - SVF	307	-	-	-	-	-	-	-	307
Total:	**5,057**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,057**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	1,532	-	-	-	-	-	-	-	1,532
Transportation Fund	3,525	-	-	-	-	-	-	-	3,525
Total:	**5,057**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,057**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

NE 45th St Bridge I-5 Crossing Improvements

Project No:	MC-TR-C122	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 4
Start/End Date:	2023 - 2026	**Neighborhood District:**	
Total Project Cost:	$65	**Urban Village:**	University District

This project would make pedestrian and bicycle safety improvements on the NE 45th St structure crossing Interstate 5, including, but not limited to, interior and external fencing of pedestrian/bicycle crossing space and lighting improvements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	37	63	-	-	-	-	-	-	100
Transportation Move Seattle Levy - Lid Lift	22	-	-	-	-	-	-	-	22
Vehicle License Fees (2023)	-	-	-	-	-	-	-	-	-
Total:	**59**	**63**	**-**	**-**	**-**	**-**	**-**	**-**	**122**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	37	63	-	-	-	-	-	-	100
Move Seattle Levy Fund	22	-	-	-	-	-	-	-	22
Transportation Benefit District Fund	-	-	-	-	-	-	-	-	-
Total:	**59**	**63**	**-**	**-**	**-**	**-**	**-**	**-**	**122**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

NE 45th St Viaduct Central Span

Project No:	MC-TR-C161	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	NE 45th St Viaduct
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 4
Start/End Date:	2025 - 2027	**Neighborhood District:**	Northeast
Total Project Cost:	$3,500	**Urban Village:**	University District

The current project scope is focused on developing a planning study report for the NE 45th St Viaduct Central Span to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	325	2,191	985	-	-	-	-	3,500
Total:	**-**	**325**	**2,191**	**985**	**-**	**-**	**-**	**-**	**3,500**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	325	2,191	985	-	-	-	-	3,500
Total:	**-**	**325**	**2,191**	**985**	**-**	**-**	**-**	**-**	**3,500**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood Greenways

Project No:	MC-TR-C063	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program creates routes on residential streets that are optimized for safer and more comfortable walking and biking for people of all ages and abilities. Typical improvements include curb ramps, speed humps, crosswalks, median islands, shared lane markings, stop signs, traffic signals, pavement and sidewalk repair, and wayfinding signs. The goals of the program are to design streets with lower vehicle speeds and volumes; to increase the number of people walking and biking on residential streets; and to improve walking and biking access to schools, trails, parks, transit and neighborhood businesses.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,430	2,356	2,479	2,504	2,529	2,554	5,855	20,707
City Light Fund Revenues	83	110	-	-	-	-	-	-	193
Commercial Parking Tax	-	2,800	-	-	-	-	-	-	2,800
Developer Mitigation	800	87	-	-	-	-	-	-	887
Drainage and Wastewater Rates	27	50	-	-	-	-	-	-	78
Federal Grant Funds	1,873	-	-	-	-	-	-	-	1,873
General Fund	130	134	-	-	-	-	-	-	265
Interdepartmental Transfer	-	(6)	-	-	-	-	-	-	(6)
Landscape Conservation & Local Infrastructure Program	166	108	-	-	-	-	-	-	274
Park and Recreation Fund	50	-	-	-	-	-	-	-	50
Real Estate Excise Tax II	3,584	(34)	-	-	-	-	-	-	3,550
School Camera Ticket Revenues	3,915	785	-	-	-	-	-	-	4,700
State Grant Funds	488	3,000	2,150	-	-	-	-	-	5,638
Transportation Move Seattle Levy - Lid Lift	22,221	319	-	-	-	-	-	-	22,540
Vehicle Licensing Fees	1,812	(47)	-	-	-	-	-	-	1,765
Water Rates	136	(129)	-	-	-	-	-	-	7
Total:	**35,286**	**9,608**	**4,506**	**2,479**	**2,504**	**2,529**	**2,554**	**5,855**	**65,322**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Automated Traffic Safety Camera Fund	3,915	785	-	-	-	-	-	-	4,700
Coronavirus Local Fiscal Recovery Fund	1,873	-	-	-	-	-	-	-	1,873
General Fund	130	134	-	-	-	-	-	-	265
Move Seattle Levy Fund	22,281	319	-	-	-	-	-	-	22,600
REET II Capital Fund	3,584	(34)	-	-	-	-	-	-	3,550
Transportation Benefit District Fund	1,747	(47)	-	-	-	-	-	-	1,700
Transportation Fund	1,756	6,020	2,150	-	-	-	-	-	9,927
Transportation Levy Fund	-	2,430	2,356	2,479	2,504	2,529	2,554	5,855	20,707
Total:	**35,286**	**9,608**	**4,506**	**2,479**	**2,504**	**2,529**	**2,554**	**5,855**	**65,322**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Neighborhood Large Projects

Project No:	MC-TR-C018	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program enhances the safety, quality and condition of the pedestrian and neighborhood environments. Typical improvements may include, but are not limited to, sidewalk construction, repairs and replacement, installation of curb bulbs or other traffic calming devices, and improvements to crosswalks. The projects are funded by the Move Seattle transportation levy and it is a triennial program. The projects funded are identified by the community and the Move Seattle Oversight Committee.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	39	15	-	-	-	-	-	-	54
Drainage and Wastewater Rates	63	137	-	-	-	-	-	-	200
Federal Grant Funds	308	-	-	-	-	-	-	-	308
King County Funds	670	-	-	-	-	-	-	-	670
Partnership Funds	(31)	31	-	-	-	-	-	-	-
Private Funding/Donations	60	-	-	-	-	-	-	-	60
Real Estate Excise Tax II	530	-	-	-	-	-	-	-	530
Sound Transit Funds	110	-	-	-	-	-	-	-	110
Transportation Funding Package - Lid Lift	5,836	-	-	-	-	-	-	-	5,836
Transportation Move Seattle Levy - Lid Lift	21,016	2,544	-	-	-	-	-	-	23,560
Water Rates	-	109	-	-	-	-	-	-	109
Total:	**28,600**	**2,836**	**-**	**-**	**-**	**-**	**-**	**-**	**31,436**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	5,836	-	-	-	-	-	-	-	5,836
Move Seattle Levy Fund	21,016	2,544	-	-	-	-	-	-	23,560
REET II Capital Fund	530	-	-	-	-	-	-	-	530
Transportation Fund	1,218	292	-	-	-	-	-	-	1,510
Total:	**28,600**	**2,836**	**-**	**-**	**-**	**-**	**-**	**-**	**31,436**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Neighborhood Parks Street Fund - Your Voice, Your Choice

Project No:	MC-TR-C022	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program identifies projects estimated less than $100,000 that are prioritized through participatory budgeting in each of the 7 council districts. Typical improvements may include, but are not limited to, sidewalk construction, repairs and replacement, installation of curb bulbs or other traffic calming devices, and improvements to crosswalks. The program enhances the safety, quality, and condition of the pedestrian and neighborhood environments. This project was formerly known as "NPSF Neighborhood Parks Street Fund" and "NSF/CRS Neighborhood Program."

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Commercial Parking Tax	1,531	(12)	-	-	-	-	-	-	1,519
Federal Grant Funds	687	-	-	-	-	-	-	-	687
General Fund	2,288	-	-	-	-	-	-	-	2,288
Interdepartmental Transfer	50	-	-	-	-	-	-	-	50
Partnership Funds	6	-	-	-	-	-	-	-	6
Real Estate Excise Tax I	1,806	1	-	-	-	-	-	-	1,807
Real Estate Excise Tax II	23,464	-	-	-	-	-	-	-	23,464
State Gas Taxes - City Street Fund	3,659	2	-	-	-	-	-	-	3,661
State Grant Funds	176	-	-	-	-	-	-	-	176
Street Vacations - SVF	382	155	-	-	-	-	-	-	537
Transportation Funding Package - Lid Lift	10,479	-	-	-	-	-	-	-	10,479
Vehicle Licensing Fees	100	-	-	-	-	-	-	-	100
Total:	**44,628**	**146**	**-**	**-**	**-**	**-**	**-**	**-**	**44,775**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Bridging The Gap Levy Fund	10,479	-	-	-	-	-	-	-	10,479
General Fund	2,288	-	-	-	-	-	-	-	2,288
REET I Capital Fund	1,806	1	-	-	-	-	-	-	1,807
REET II Capital Fund	23,411	-	-	-	-	-	-	-	23,411
Transportation Benefit District Fund	100	-	-	-	-	-	-	-	100
Transportation Fund	6,545	145	-	-	-	-	-	-	6,689
Total:	**44,628**	**146**	**-**	**-**	**-**	**-**	**-**	**-**	**44,775**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Neighborhood Traffic Control Program

Project No:	MC-TR-C019	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program installs traffic calming devices on non-arterials citywide, including traffic circles, speed humps, and street narrowing. This program also supports the Home Zones program, which creates neighborhood-wide traffic calming plans.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Commercial Parking Tax	224	5	-	-	-	-	-	-	229
General Fund	384	-	-	-	-	-	-	-	384
Interdepartmental Transfer	-	18	-	-	-	-	-	-	18
Partnership Funds	(1)	1	-	-	-	-	-	-	-
Private Funding/Donations	46	-	-	-	-	-	-	-	46
Property Sales and Interest Earnings	253	-	-	-	-	-	-	-	253
Real Estate Excise Tax I	240	109	-	-	-	-	-	-	349
Real Estate Excise Tax II	2,227	152	-	-	-	-	-	-	2,379
Rubble Yard Proceeds	579	-	-	-	-	-	-	-	579
State Gas Taxes - City Street Fund	4,392	-	-	-	-	-	-	-	4,392
Transportation Move Seattle Levy - Lid Lift	1	(1)	-	-	-	-	-	-	-
Transportation Network Company Revenue	106	-	-	-	-	-	-	-	107
Vehicle Licensing Fees	3,158	175	149	158	164	169	175	180	4,328
Total:	**11,608**	**459**	**149**	**158**	**164**	**169**	**175**	**180**	**13,063**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	490	-	-	-	-	-	-	-	491
Move Seattle Levy Fund	1	(1)	-	-	-	-	-	-	-
REET I Capital Fund	240	109	-	-	-	-	-	-	349
REET II Capital Fund	2,227	152	-	-	-	-	-	-	2,379
Transportation Benefit District Fund	3,158	175	149	158	164	169	175	180	4,328
Transportation Fund	5,492	24	-	-	-	-	-	-	5,516
Total:	**11,608**	**459**	**149**	**158**	**164**	**169**	**175**	**180**	**13,063**

O&M Impacts: Not applicable - does not create new assets.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

New Sidewalks

Project No:	MC-TR-C058	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project enhances the pedestrian environment in Seattle's neighborhoods by dedicating funding to construct new sidewalks and walkways.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	21,047	21,032	21,470	21,685	14,000	5,000	6,541	110,774
City Light Fund Revenues	213	(72)	-	-	-	-	-	-	141
Commercial Parking Tax	1,741	(267)	-	-	-	-	-	-	1,474
Developer Mitigation	776	-	-	-	-	-	-	-	776
Drainage and Wastewater Rates	1,278	1,417	-	-	-	-	-	-	2,695
Federal Grant Funds	2,559	3,863	2,000	-	-	-	-	-	8,422
General Fund	775	-	-	-	-	-	-	-	775
Interdepartmental Transfer	23	37	-	-	-	-	-	-	60
Miscellaneous Grants or Donations	1,290	-	-	-	-	-	-	-	1,290
Miscellaneous Revenues	7	(7)	-	-	-	-	-	-	-
Park and Recreation Fund	146	53	-	-	-	-	-	-	199
Partnership Funds	(131)	131	-	-	-	-	-	-	-
Real Estate Excise Tax I	1,937	588	-	-	-	-	-	-	2,525
Real Estate Excise Tax II	6,656	186	-	-	-	-	-	-	6,843
School Camera Ticket Revenues	22,929	1,420	-	-	-	-	-	-	24,349
Solid Waste Rates	1,133	182	-	-	-	-	-	-	1,315
State Gas Taxes - City Street Fund	73	-	-	-	-	-	-	-	73
State Grant Funds	3,409	612	-	-	-	-	-	-	4,021
Traffic Enforcement Camera Revenue	5,329	-	-	-	-	-	-	-	5,329
Transportation Funding Package - Parking Tax	-	-	-	-	-	-	-	-	-
Transportation Move Seattle Levy - Lid Lift	40,564	54	-	-	-	-	-	-	40,618
Vehicle Licensing Fees	1,255	(32)	-	-	-	-	-	-	1,223
Water Rates	197	(197)	-	-	-	-	-	-	-
Total:	**92,160**	**29,016**	**23,032**	**21,470**	**21,685**	**14,000**	**5,000**	**6,541**	**212,904**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Automated Traffic Safety Camera Fund	28,177	1,501	-	-	-	-	-	-	29,678
General Fund	775	-	-	-	-	-	-	-	775
Move Seattle Levy Fund	40,564	54	-	-	-	-	-	-	40,618
REET I Capital Fund	1,937	588	-	-	-	-	-	-	2,525
REET II Capital Fund	6,656	186	-	-	-	-	-	-	6,843
Transportation Benefit District Fund	1,224	(1)	-	-	-	-	-	-	1,223
Transportation Fund	12,827	5,640	2,000	-	-	-	-	-	20,468
Transportation Levy Fund	-	21,047	21,032	21,470	21,685	14,000	5,000	6,541	110,774
Total:	**92,160**	**29,016**	**23,032**	**21,470**	**21,685**	**14,000**	**5,000**	**6,541**	**212,904**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

New Traffic Signals

Project No:	MC-TR-C020	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project installs new traffic signals or significant capital improvements to existing signals to improve traffic flow, reduce the frequency and severity of traffic collisions, and support pedestrian, bicycle or transit activity. Location choices are based upon pedestrian, bicycle, and vehicle volumes; school, senior citizen, and handicapped accessible crossing requirements; transit speed and reliability; and collisions frequency criteria.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	2,364	2,332	2,412	2,436	2,460	2,485	5,695	20,184
City Light Fund Revenues	-	103	-	-	-	-	-	-	103
Commercial Parking Tax	801	1,141	404	428	450	450	450	464	4,589
Developer Mitigation	1,436	(492)	-	-	-	-	-	-	945
Traffic Enforcement Camera Revenue	1,494	-	-	-	-	-	-	-	1,494
Transportation Funding Package - Lid Lift	117	-	-	-	-	-	-	-	117
Transportation Move Seattle Levy - Lid Lift	3,542	228	-	-	-	-	-	-	3,770
Total:	**7,391**	**3,344**	**2,736**	**2,840**	**2,886**	**2,910**	**2,935**	**6,159**	**31,202**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	117	-	-	-	-	-	-	-	117
Move Seattle Levy Fund	3,486	228	-	-	-	-	-	-	3,715
Transportation Fund	3,788	752	404	428	450	450	450	464	7,186
Transportation Levy Fund	-	2,364	2,332	2,412	2,436	2,460	2,485	5,695	20,184
Total:	**7,391**	**3,344**	**2,736**	**2,840**	**2,886**	**2,910**	**2,935**	**6,159**	**31,202**

Unsecured Funding Strategy: SDOT will evaluate deliverables, prioritize and scale projects to the extent feasible, and continue to pursue grant and partnership opportunities to resolve potential funding deficits. Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Next Generation Intelligent Transportation Systems (ITS)

Project No:	MC-TR-C021	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	New Investment	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will design and implement upgrades to the Traffic Management Center (TMC); implement expansion of real-time information such as traffic cameras, sensors, and travel time to support major construction projects; deploy Dynamic Messaging Signs (DMS) at key decision points to provide real-time information such as incidents, travel times, bridge opening notices, and planned construction and event information; and install dynamic signal timing (self-adjusting traffic signal timing based on traffic volume on key corridors around the major construction projects).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,986	1,976	2,026	2,046	2,066	2,087	4,784	16,970
Commercial Parking Tax	1,580	463	472	496	513	531	550	567	5,172
CRS Misc Revenues	9	9	-	-	-	-	-	-	18
Developer Mitigation	565	343	-	-	-	-	-	-	909
Federal Grant Funds	3,867	5,305	-	-	-	-	-	-	9,172
Interdepartmental Transfer	-	(225)	-	-	-	-	-	-	(225)
Landscape Conservation & Local Infrastructure Program	-	-	-	-	-	-	-	-	-
Multimodal Funds	400	-	-	-	-	-	-	-	400
Partnership Funds	-	607	-	-	-	-	-	-	607
Real Estate Excise Tax II	4,445	-	-	-	-	-	-	-	4,445
State Gas Taxes - City Street Fund	247	53	-	-	-	-	-	-	299
State Grant Funds	388	-	-	-	-	-	-	-	388
Street Vacations - CRSU	528	3	-	-	-	-	-	-	531
Transportation Funding Package - Lid Lift	2,979	-	-	-	-	-	-	-	2,979
Transportation Funding Package - Parking Tax	-	-	-	-	-	-	-	-	-
Transportation Move Seattle Levy - Lid Lift	13,200	4,665	-	-	-	-	-	-	17,865
User Fees	1,500	-	-	-	-	-	-	-	1,500
UW Funds	-	125	-	-	-	-	-	-	125
Total:	**29,707**	**13,334**	**2,447**	**2,522**	**2,559**	**2,597**	**2,637**	**5,351**	**61,154**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	2,979	-	-	-	-	-	-	-	2,979
Move Seattle Levy Fund	12,975	4,665	-	-	-	-	-	-	17,640
REET II Capital Fund	4,445	-	-	-	-	-	-	-	4,445
Transportation Fund	8,771	6,672	472	496	513	531	550	567	18,571
Transportation Levy Fund	-	1,986	1,976	2,026	2,046	2,066	2,087	4,784	16,970
Unrestricted Cumulative Reserve Fund	537	12	-	-	-	-	-	-	549
Total:	**29,707**	**13,334**	**2,447**	**2,522**	**2,559**	**2,597**	**2,637**	**5,351**	**61,154**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

Non-Arterial Street Resurfacing and Restoration

Project No:	MC-TR-C041	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project repairs and/or replaces deteriorated asphalt pavement and/or concrete panels on non-arterial streets. Project locations are chosen annually based upon the degree of deterioration as confirmed by Department staff field observations, citizen service requests, claims, and potential City liability. High priority is given to non-arterial streets used by transit, in areas with heavy pedestrian and bicycle traffic, and which serve business and industry.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	837	-	-	-	-	-	-	-	838
Drainage and Wastewater Rates	60	-	-	-	-	-	-	-	60
Real Estate Excise Tax I	764	-	-	-	-	-	-	-	764
Real Estate Excise Tax II	10,281	1,144	1,088	1,132	1,275	1,833	1,366	1,407	19,526
State Gas Taxes - City Street Fund	2,810	628	573	594	615	637	659	679	7,195
Street Vacations - CRSU	500	-	-	-	-	-	-	-	500
Street Vacations - SVF	621	474	-	-	-	-	-	-	1,095
Transportation Move Seattle Levy - Lid Lift	-	-	-	-	-	-	-	-	-
Vehicle Licensing Fees	1,229	194	194	201	208	215	223	230	2,694
Total:	**17,103**	**2,440**	**1,854**	**1,927**	**2,098**	**2,685**	**2,248**	**2,316**	**32,671**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	-	-	-	-	-	-	-	-	-
REET I Capital Fund	764	-	-	-	-	-	-	-	764
REET II Capital Fund	10,281	1,144	1,088	1,132	1,275	1,833	1,366	1,407	19,526
Transportation Benefit District Fund	1,229	194	194	201	208	215	223	230	2,694
Transportation Fund	4,328	1,102	573	594	615	637	659	679	9,187
Unrestricted Cumulative Reserve Fund	500	-	-	-	-	-	-	-	500
Total:	**17,103**	**2,440**	**1,854**	**1,927**	**2,098**	**2,685**	**2,248**	**2,316**	**32,671**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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North of Downtown Mobility Action Plan

Project No:	MC-TR-C101	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Seattle Center
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Lake Union
Total Project Cost:	N/A	**Urban Village:**	Uptown

In support of the redevelopment of the Seattle Center Arena, this project supports access to, livability, and mobility through North Downtown (NODO), which includes the uptown, Belltown and South Lake Union neighborhoods. Project can include, protected bike lanes, signal improvements, sidewalk improvements, transit access, and wayfinding. The program continues to update, assess and implement the goals of the North Downtown Mobility Action Plan.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Arena Transportation Funds	3,843	739	1,026	1,026	1,026	1,026	1,026	1,056	10,766
Developer Mitigation	-	2,286	-	-	-	-	-	-	2,286
Port of Seattle Funds	1,668	792	-	-	-	-	-	-	2,460
Street Vacations - SVF	1,997	(25)	-	-	-	-	-	-	1,972
Total:	**7,507**	**3,792**	**1,026**	**1,026**	**1,026**	**1,026**	**1,026**	**1,056**	**17,484**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	7,507	3,792	1,026	1,026	1,026	1,026	1,026	1,056	17,484
Total:	**7,507**	**3,792**	**1,026**	**1,026**	**1,026**	**1,026**	**1,026**	**1,056**	**17,484**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Northgate Bridge and Cycle Track

Project No:	MC-TR-C030	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 4
Start/End Date:	2013 - 2025	**Neighborhood District:**	North
Total Project Cost:	$56,154	**Urban Village:**	Northgate

This project constructed pedestrian and bicycle improvements to enhance access to the planned Sound Transit Light Rail station at Northgate. The improvements include a pedestrian and bike bridge over I-5 and a multi-use path along 1st Avenue NE; which was complete in 2021. Additionally stream mitigation work was completed in 2025 to restore natural habitats and eliminate barriers to fish migration by redirecting Willow Creek away from a culvert. This project will remain active as environmental and landscape monitoring and mitigation is required for a period of 10-years following project completion.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	429	-	-	-	-	-	-	-	429
Federal Grant Funds	1,313	-	-	-	-	-	-	-	1,313
LTGO Bond Proceeds	2,580	-	-	-	-	-	-	-	2,580
Port of Seattle Funds	2,907	-	-	-	-	-	-	-	2,907
Real Estate Excise Tax I	3,001	(1)	-	-	-	-	-	-	3,000
Sound Transit Funds	4,393	-	-	-	-	-	-	-	4,393
State Grant Funds	10,000	-	-	-	-	-	-	-	10,000
Street Use Fees	27	(1)	-	-	-	-	-	-	26
Street Vacations - SVF	954	-	-	-	-	-	-	-	954
Transportation Funding Package - Lid Lift	200	-	-	-	-	-	-	-	200
Transportation Move Seattle Levy - Lid Lift	25,934	787	-	-	-	-	-	-	26,721
Use of Fund Balance	(37)	-	-	-	-	-	-	-	(37)
User Fees	3,870	-	-	-	-	-	-	-	3,870
Total:	**55,571**	**785**	**-**	**-**	**-**	**-**	**-**	**-**	**56,356**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2017 Multipurpose LTGO Bond Fund	2,580	-	-	-	-	-	-	-	2,580
Bridging The Gap Levy Fund	200	-	-	-	-	-	-	-	200
Move Seattle Levy Fund	25,906	787	-	-	-	-	-	-	26,693
REET I Capital Fund	3,001	(1)	-	-	-	-	-	-	3,000
Transportation Fund	23,884	(1)	-	-	-	-	-	-	23,884
Total:	**55,571**	**785**	**-**	**-**	**-**	**-**	**-**	**-**	**56,356**

O&M Impacts: This new asset will require additional O&M support.

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Northlake Retaining Wall

Project No:	MC-TR-C102	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Northlake Way @ Stone Way
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 4
Start/End Date:	2019 - 2033	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost Range:	41,130 - 50,270	**Urban Village:**	Fremont

This project will replace the Northlake Retaining Wall, which is a 452-foot-long lakefront timber structure that was constructed in 1951 and is located at the north end of Lake Union adjacent to North Northlake Avenue. The wall currently shows signs of advanced deterioration, overstress, and some sections of structural failure. This presents a significant risk to public safety given the right-of-way supported by the wall, the private structures directly outshore and adjacent to the wall, and the close proximity of overhead power lines and subsurface utility infrastructure.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	2,730	1,172	-	-	-	-	-	-	3,903
Total:	**2,730**	**1,172**	**-**	**-**	**-**	**-**	**-**	**-**	**3,903**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2018 Multipurpose LTGO Bond Fund	2,000	-	-	-	-	-	-	-	2,000
2021 West Seattle Bridge Repair LTGO Bond Fund	730	1,172	-	-	-	-	-	-	1,903
Total:	**2,730**	**1,172**	**-**	**-**	**-**	**-**	**-**	**-**	**3,903**

Financial Planning Strategy: The estimated cost to reach the 100% design level is $4,000,000, $2,000,000 of which will be funded by LTGO bonds. The remaining $2,000,000 needed to reach 100% of design will be funded with Street Vacations proceeds.

At 30% design, SDOT will reevaluate the total project cost and the financial planning strategy for the remaining costs of the project, which will include local funding, debt financing, and grant funding.

O&M Impacts: There will be ongoing operations and maintenance (O&M) costs for SDOT to maintain the retaining wall after full replacement. The estimate is $50,000/year over the 75-year design life of the structure which includes labor (maintenance, engineering, and inspection) and non-labor (materials).

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overlook Walk and East-West Connections Project

Project No:	MC-TR-C073	**BSL Code:**	BC-TR-16000
Project Type:	Discrete	**BSL Name:**	Central Waterfront
Project Category:	New Investment	**Location:**	Multiple
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2013 - 2027	**Neighborhood District:**	Downtown
Total Project Cost:	$199,339	**Urban Village:**	Downtown

Removing the Alaskan Way Viaduct provides the opportunity for the City to improve key connections between the downtown core and the waterfront. The specific east/west streets targeted for improving connections include: Bell Street, King Street, Main Street, Pike Street, Pine Street, Railroad Way, Union Street, Washington Street, and Yesler Way. In addition to these east/west street connections, the waterfront improvement program also includes Overlook Walk, which will provide a pedestrian-oriented connection between the waterfront, the Aquarium and Pike Place Market with ADA access, views, and public open spaces. This project is part of the overall waterfront improvement program. This project includes funding from the Waterfront Local Improvement District.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Interfund Loan - Waterfront LID Fund	4,053	-	-	-	-	-	-	-	4,053
Local Improvement District Funding	77,528	13,373	-	-	-	-	-	-	90,901
LTGO Bond Proceeds	22,793	3,000	-	-	-	-	-	-	25,793
Partnership Funds	187	40	-	-	-	-	-	-	227
Private Funding/Donations	39,314	20,491	-	-	-	-	-	-	59,805
Real Estate Excise Tax II	2,426	2,587	-	-	-	-	-	-	5,013
Street Use Fees	(1,636)	1,796	-	-	-	-	-	-	160
Street Vacations - SVF	8,344	1,656	-	-	-	-	-	-	10,000
User Fees	3,693	102	-	-	-	-	-	-	3,795
Total:	**156,701**	**43,045**	**-**	**-**	**-**	**-**	**-**	**-**	**199,746**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2015 Multipurpose LTGO Bond Fund	1,379	-	-	-	-	-	-	-	1,379
2017 LTGO Taxable Bond Fund	3,281	-	-	-	-	-	-	-	3,281
2018 LTGO Taxable Bond Fund	3,280	-	-	-	-	-	-	-	3,280
2019 LTGO Taxable Bond Fund	1,000	-	-	-	-	-	-	-	1,000
2020 Multipurpose LTGO Bond Fund	1,725	-	-	-	-	-	-	-	1,725
2021 LTGO Taxable Bond Fund	4,260	-	-	-	-	-	-	-	4,260
2022 Multipurpose LTGO Bond Fund	4,630	-	-	-	-	-	-	-	4,630
2023 Multipurpose LTGO Bond Fund	3,237	-	-	-	-	-	-	-	3,237
2025 Multipurpose LTGO Bond Fund	-	3,000	-	-	-	-	-	-	3,000
Central Waterfront Improvement Fund	54,363	22,146	-	-	-	-	-	-	76,508
REET II Capital Fund	2,426	2,587	-	-	-	-	-	-	5,013
Transportation Fund	2,244	1,937	-	-	-	-	-	-	4,181
Waterfront LID #6751	74,876	13,375	-	-	-	-	-	-	88,251
Total:	**156,701**	**43,045**	**-**	**-**	**-**	**-**	**-**	**-**	**199,746**

O&M Impacts: This project includes a mix of upgrading existing streets and building new infrastructure. O&M for new public open spaces, such as the Overlook Walk will be funded by the Metropolitan Park District. Transportation infrastructure capital elements are planned to be maintained through the proposed Waterfront Transportation Infrastructure Maintenance project, MC-TR-C109.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Partnership with WSDOT on Regional Projects

Project No:	MC-TR-C158	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	Stage 3 - Design	**Council District:**	
Start/End Date:	2023 - 2029	**Neighborhood District:**	Northeast
Total Project Cost:	$799	**Urban Village:**	

This project supports and coordinates the City's efforts for the Fauntleroy Ferry Terminal improvements and fish passage improvements for SR-522.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Partnership - WSDOT	-	799	-	-	-	-	-	-	799
Total:	**-**	**799**	**-**	**-**	**-**	**-**	**-**	**-**	**799**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Fund	-	799	-	-	-	-	-	-	799
Total:	**-**	**799**	**-**	**-**	**-**	**-**	**-**	**-**	**799**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Protected Bike Lanes

Project No:	MC-TR-C062	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program implements bike elements of the Seattle Transportation Plan. Typical improvements may include installing protected bike lanes, bike lanes and sharrows, bicycle route signing, completing key links in the urban trails network, adding bicycle/pedestrian signals to complete the network, and reconstructing key sections of the trails. The goals of the program are to increase bicycle safety and access while reducing bicycle crashes. This program includes funding for street improvement and trail construction. Life-to-date actuals may include the BMP spot improvements, Urban Trails, and Neighborhood Greenways, which prior to 2018 were combined with this project's budget.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	9,757	9,723	9,954	10,053	6,054	14,355	7,750	67,646
City Light Fund Revenues	322	377	-	-	-	-	-	-	700
Commercial Parking Tax	1,517	(355)	-	-	-	-	-	-	1,162
Developer Mitigation	6	(6)	-	-	-	-	-	-	-
Drainage and Wastewater Rates	384	254	-	-	-	-	-	-	638
Federal Grant Funds	15,289	16,607	409	-	-	-	-	-	32,305
General Fund	1,890	50	-	-	-	-	-	-	1,940
Interdepartmental Transfer	-	185	-	-	-	-	-	-	185
King County Funds	20	80	-	-	-	-	-	-	100
Private Funding/Donations	10	-	-	-	-	-	-	-	10
Public Benefit Payment	12,017	3,983	-	-	-	-	-	-	16,000
Real Estate Excise Tax I	400	-	-	-	-	-	-	-	400
Real Estate Excise Tax II	444	-	-	-	-	-	-	-	444
Rubble Yard Proceeds	346	-	-	-	-	-	-	-	346
School Camera Ticket Revenues	(3)	-	-	-	-	-	-	-	(3)
State Gas Taxes - City Street Fund	5,816	(438)	-	-	-	-	-	-	5,378
State Grant Funds	582	496	-	-	-	-	-	-	1,079
Street Use Fees	-	(9)	-	-	-	-	-	-	(9)
Street Vacations - SVF	2,914	1,221	-	-	-	-	-	-	4,136
Transportation Funding Package - Lid Lift	23,944	-	-	-	-	-	-	-	23,944
Transportation Move Seattle Levy - Lid Lift	46,560	6,738	-	-	-	-	-	-	53,298
User Fees	1,640	(135)	-	-	-	-	-	-	1,505
Vehicle Licensing Fees	9,290	896	-	-	-	-	-	-	10,186
Water Rates	32	(8)	-	-	-	-	-	-	25
Total:	**123,422**	**39,696**	**10,132**	**9,954**	**10,053**	**6,054**	**14,355**	**7,750**	**221,415**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Automated Traffic Safety Camera Fund	-	-	-	-	-	-	-	-	-
Bridging The Gap Levy Fund	23,944	-	-	-	-	-	-	-	23,944
General Fund	1,890	50	-	-	-	-	-	-	1,940
Move Seattle Levy Fund	46,745	6,738	-	-	-	-	-	-	53,483
REET I Capital Fund	400	-	-	-	-	-	-	-	400
REET II Capital Fund	444	-	-	-	-	-	-	-	444
Transportation Benefit District Fund	9,291	895	-	-	-	-	-	-	10,186
Transportation Fund	40,707	22,255	409	-	-	-	-	-	63,371
Transportation Levy Fund	-	9,757	9,723	9,954	10,053	6,054	14,355	7,750	67,646
Total:	**123,422**	**39,696**	**10,132**	**9,954**	**10,053**	**6,054**	**14,355**	**7,750**	**221,415**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

RapidRide C & D Line Improvements

Project No:	MC-TR-C106	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Investment	**Location:**	Various
Current Project Stage:	Stage 3 - Design	**Council District:**	Multiple
Start/End Date:	2021 - 2025	**Neighborhood District:**	Multiple
Total Project Cost:	$2,300	**Urban Village:**	Multiple

This project will deliver additional transit spot improvements aimed at improving travel time and reliability along RapidRide C&D lines, in preparation for Light Rail extensions into the West Seattle and Ballard neighborhoods. These projects make changes to SDOT-owned infrastructure, including streets and signals, and will result in adjustments to signal and street operations. Due to Sound Transit Board realignment decisions in August 2021, SDOT no longer anticipates $12M investment in RapidRide C&D Lines in 2021 and 2022. The CIP Budget was revised in 2022 to reflect the new project schedule.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Sound Transit Funds	441	1,859	-	-	-	-	-	-	2,300
Total:	**441**	**1,859**	**-**	**-**	**-**	**-**	**-**	**-**	**2,300**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	441	1,859	-	-	-	-	-	-	2,300
Total:	**441**	**1,859**	**-**	**-**	**-**	**-**	**-**	**-**	**2,300**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

RapidRide J Line

Project No:	MC-TR-C013	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2013 - 2027	**Neighborhood District:**	Multiple
Total Project Cost:	$169,159	**Urban Village:**	Multiple

This project will provide a high-quality transit service connecting Downtown Seattle with the neighborhoods of Belltown, South Lake Union, Eastlake, and University District. This project also includes protected bike lane, streetscape, intersection and traffic signal improvements and improving accessibility including ADA-compliant curb ramps. This project was formerly titled RapidRide Roosevelt.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	8	-	-	-	-	-	-	8
City Light Fund Revenues	1,065	3,988	-	-	-	-	-	-	5,054
Commercial Parking Tax	700	-	-	-	-	-	-	-	700
Drainage and Wastewater Rates	86	357	-	-	-	-	-	-	444
Federal Grant Funds	13,150	33,930	18,201	8,472	-	-	-	-	73,754
Partnership Funds	2,105	811	-	-	-	-	-	-	2,916
Real Estate Excise Tax II	350	-	-	-	-	-	-	-	350
State Grant Funds	4,796	1,204	-	-	-	-	-	-	6,000
Street Vacations - CRSU	650	-	-	-	-	-	-	-	650
Transportation Move Seattle Levy - Lid Lift	10,929	17,011	5,590	3,834	-	-	-	-	37,364
Transportation Sales Tax	3,500	1,943	-	-	-	-	-	-	5,443
UW Funds	53	-	3,292	-	3,650	-	-	-	6,995
Water Rates	2,266	18,768	339	-	-	-	-	-	21,373
Total:	**39,652**	**78,020**	**27,422**	**12,306**	**3,650**	**-**	**-**	**-**	**161,049**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	10,940	17,011	5,590	3,834	-	-	-	-	37,375
REET II Capital Fund	350	-	-	-	-	-	-	-	350
Transportation Benefit District Fund	3,500	1,943	-	-	-	-	-	-	5,443
Transportation Fund	24,211	59,059	21,832	8,472	3,650	-	-	-	117,224
Transportation Levy Fund	-	8	-	-	-	-	-	-	8
Unrestricted Cumulative Reserve Fund	650	-	-	-	-	-	-	-	650
Total:	**39,652**	**78,020**	**27,422**	**12,306**	**3,650**	**-**	**-**	**-**	**161,049**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Retaining Wall Repair and Restoration

Project No:	MC-TR-C032	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing asset preservation program provides funding for City crews to repair or reconstruct retaining walls owned by SDOT. This work is crucial to preserving the adjoining sidewalks and roadways within the public right-of-way.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	789	-	-	-	-	-	-	-	789
General Fund	779	-	-	-	-	-	-	-	779
LTGO Bond Proceeds	130	-	-	-	-	-	-	-	130
Parking Garage Disposition Proceeds	1,500	-	-	-	-	-	-	-	1,500
Real Estate Excise Tax I	286	-	-	-	-	-	-	-	286
Real Estate Excise Tax II	4,898	223	212	217	223	223	223	229	6,447
State Gas Taxes - City Street Fund	481	-	-	-	-	-	-	-	481
Transportation Move Seattle Levy - Lid Lift	-	-	-	-	-	-	-	-	-
Total:	**8,862**	**223**	**212**	**217**	**223**	**223**	**223**	**229**	**10,411**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Garage Disposition Proceeds	1,500	-	-	-	-	-	-	-	1,500
General Fund	779	-	-	-	-	-	-	-	779
Move Seattle Levy Fund	-	-	-	-	-	-	-	-	-
REET I Capital Fund	286	-	-	-	-	-	-	-	286
REET II Capital Fund	4,898	223	212	217	223	223	223	229	6,447
Transportation Bond Fund	130	-	-	-	-	-	-	-	130
Transportation Fund	1,269	-	-	-	-	-	-	-	1,269
Total:	**8,862**	**223**	**212**	**217**	**223**	**223**	**223**	**229**	**10,411**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Revive I-5 Project Support

Project No:	MC-TR-C124	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	Stage 5 - Construction	**Council District:**	Citywide
Start/End Date:	2023 - 2032	**Neighborhood District:**	Multiple
Total Project Cost:	$5,500	**Urban Village:**	Multiple

"Revive I-5: Preserving a Vital Freeway" is a State of Washington project with dozens of preservation projects planned to revive Interstate 5 in King and Snohomish counties. The State's Revive I-5 projects will include pavement repair and full replacement, expansion joints, and seismic work to strengthen bridges against earthquakes. The City of Seattle will support the State's efforts by installing transit priority measures and other operational improvements on City streets, that may include dedicated bus priority lanes, new signal improvements and communication systems. The City will also support this effort with commute trip reduction programs, real-time support for signal timing changes, transportation operations monitoring, and communication of real-time traffic conditions and incident response.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	584	1,066	-	-	-	-	-	-	1,650
King County Funds	-	2,135	-	-	-	-	-	-	2,135
Partnership - WSDOT	8	291	-	-	-	-	-	-	300
Total:	**592**	**3,492**	**-**	**-**	**-**	**-**	**-**	**-**	**4,085**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	592	3,492	-	-	-	-	-	-	4,085
Total:	**592**	**3,492**	**-**	**-**	**-**	**-**	**-**	**-**	**4,085**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges. This project will install some new transportation assets under SDOT's jurisdiction, but the majority of the State's project will focus on the rehabilitation of the interstate structure itself, which is a State asset.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Route 40 Transit-Plus Multimodal Corridor

Project No:	MC-TR-C079	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2016 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$26,408	**Urban Village:**	Multiple

This project will design and construct transit speed and reliability improvements and upgraded bus stop passenger facilities. Improvements to the route, which connects Downtown, South Lake Union, Fremont, Ballard, and Northgate, will support conversion to RapidRide service by partner agency King County Metro.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	-	1,306	-	-	-	-	-	-	1,306
Federal Grant Funds	4,154	746	-	-	-	-	-	-	4,900
Interdepartmental Transfer	-	(17)	-	-	-	-	-	-	(17)
King County Funds	942	2,458	-	-	-	-	-	-	3,400
Partnership Funds	(423)	423	-	-	-	-	-	-	-
State Grant Funds	3,665	5,769	-	-	-	-	-	-	9,434
Transportation Move Seattle Levy - Lid Lift	4,846	2,903	-	-	-	-	-	-	7,748
Vehicle License Fees $60 & 0.1% Sales Tax	500	-	-	-	-	-	-	-	500
Water Rates	155	385	-	-	-	-	-	-	541
Total:	**13,840**	**13,973**	**-**	**-**	**-**	**-**	**-**	**-**	**27,813**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	4,829	2,903	-	-	-	-	-	-	7,732
Transportation Benefit District Fund	500	-	-	-	-	-	-	-	500
Transportation Fund	8,511	11,070	-	-	-	-	-	-	19,581
Total:	**13,840**	**13,973**	**-**	**-**	**-**	**-**	**-**	**-**	**27,813**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Route 44 Transit-Plus Multimodal Corridor

Project No:	MC-TR-C078	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2019 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$19,368	**Urban Village:**	Multiple

This project will implement speed and reliability improvements along the Route 44 corridor. This project seeks to improve and make reliable the connection between the University of Washington, Wallingford, and Ballard. The project may add bus lanes, pedestrian improvements, channelization changes, signal modifications, transit signal priority, and new adaptive signals.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,159	38	-	-	-	-	-	-	1,196
Commercial Parking Tax	50	-	-	-	-	-	-	-	50
Drainage and Wastewater Rates	39	-	-	-	-	-	-	-	39
King County Funds	3,570	338	-	-	-	-	-	-	3,908
Real Estate Excise Tax I	13	88	-	-	-	-	-	-	101
Real Estate Excise Tax II	(4)	4	-	-	-	-	-	-	-
State Grant Funds	6,000	-	-	-	-	-	-	-	6,000
Transportation Move Seattle Levy - Lid Lift	7,874	829	-	-	-	-	-	-	8,704
Water Rates	512	(10)	-	-	-	-	-	-	501
Total:	**19,213**	**1,287**	**-**	**-**	**-**	**-**	**-**	**-**	**20,499**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Move Seattle Levy Fund	7,874	829	-	-	-	-	-	-	8,704
REET I Capital Fund	13	88	-	-	-	-	-	-	101
REET II Capital Fund	(4)	4	-	-	-	-	-	-	-
Transportation Fund	11,329	365	-	-	-	-	-	-	11,695
Total:	**19,213**	**1,287**	**-**	**-**	**-**	**-**	**-**	**-**	**20,499**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Route 48 Transit-Plus Multimodal Corridor

Project No:	MC-TR-C107	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2021 - 2026	**Neighborhood District:**	Central
Total Project Cost:	$2,138	**Urban Village:**	Multiple

This project will make transit speed and reliability and access improvements along the Rt 48 corridor. This is the 7th of seven transit corridor projects included in the Levy to Move Seattle's Transit-Plus Multimodal Corridor Program.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	1,456	197	-	-	-	-	-	-	1,653
Transportation Move Seattle Levy - Lid Lift	985	-	-	-	-	-	-	-	985
Total:	**2,441**	**197**	**-**	**-**	**-**	**-**	**-**	**-**	**2,638**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	985	-	-	-	-	-	-	-	985
Transportation Fund	1,456	197	-	-	-	-	-	-	1,653
Total:	**2,441**	**197**	**-**	**-**	**-**	**-**	**-**	**-**	**2,638**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Route 7 Transit-Plus Multimodal Corridor Project

Project No:	MC-TR-C053	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Rainier AVE
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 3
Start/End Date:	2016 - 2024	**Neighborhood District:**	Multiple
Total Project Cost:	$8,560	**Urban Village:**	Multiple

This project, in partnership with King County Metro, will make street improvement on Rainier Ave which could include key features: dedicated bus lanes and queue jumps; and improvements to crossings and transit connections to help people access transit safely.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	92	(5)	-	-	-	-	-	-	88
Commercial Parking Tax	9	-	-	-	-	-	-	-	9
Drainage and Wastewater Rates	11	1	-	-	-	-	-	-	12
Real Estate Excise Tax I	943	-	-	-	-	-	-	-	943
Real Estate Excise Tax II	11	-	-	-	-	-	-	-	11
Transportation Move Seattle Levy - Lid Lift	6,857	5	-	-	-	-	-	-	6,862
Total:	**7,923**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**7,923**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Move Seattle Levy Fund	6,857	5	-	-	-	-	-	-	6,862
REET I Capital Fund	943	-	-	-	-	-	-	-	943
REET II Capital Fund	11	-	-	-	-	-	-	-	11
Transportation Fund	112	(4)	-	-	-	-	-	-	108
Total:	**7,923**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**7,923**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Safe Streets and Roads for All

Project No:	MC-TR-C125	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	Stage 3 - Design	**Council District:**	Citywide, Multiple
Start/End Date:	2023 - 2027	**Neighborhood District:**	Multiple
Total Project Cost:	$32,147	**Urban Village:**	Multiple

This project will design and construct a variety of proven countermeasures that are heavily concentrated in our most disadvantaged and disinvested communities. The project focuses on high-impact safety improvements such as an upgraded bicycle facility, sidewalks, leading pedestrian intervals, upgraded ADA ramps, accessible pedestrian push button signals, marked crosswalks, and traffic calming tools like speed cushions.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	10	10,444	12,000	3,200	-	-	-	-	25,654
Real Estate Excise Tax II	-	11	-	-	-	-	-	-	11
Vehicle License Fees (2023)	41	3,965	2,045	431	-	-	-	-	6,482
Total:	**51**	**14,420**	**14,045**	**3,631**	**-**	**-**	**-**	**-**	**32,147**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	-	11	-	-	-	-	-	-	11
Transportation Benefit District Fund	41	3,965	2,045	431	-	-	-	-	6,482
Transportation Fund	10	10,444	12,000	3,200	-	-	-	-	25,654
Total:	**51**	**14,420**	**14,045**	**3,631**	**-**	**-**	**-**	**-**	**32,147**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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School Safety

Project No:	MC-TR-C059	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project improves pedestrian and bicycle safety around schools. The work typically includes school zone signing and 20mph flashing beacons, new crosswalks, curb bulbs, crossing beacons and pedestrian signals, new sidewalks and maintenance, traffic calming, changes to traffic circulation around schools, installation of school zone cameras, and school walking route maps. The project also funds safe biking and walking education and traffic safety outreach campaigns. Operation of school zone cameras is directly funded from the Seattle Police Department budget.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
20% Red Light Camera Revenue	-	8	-	-	-	-	-	-	8
2024 Transportation Levy	-	1,635	1,638	1,668	1,685	1,702	1,719	3,940	13,986
Drainage and Wastewater Rates	25	35	-	-	-	-	-	-	59
Federal Grant Funds	2,918	-	-	-	-	-	-	-	2,918
General Fund	1,272	678	-	-	-	1,398	1,545	1,591	6,484
Interdepartmental Transfer	47	10	-	-	-	-	-	-	57
King County Funds	56	-	-	-	-	-	-	-	56
Partnership Funds	8	10	-	-	-	-	-	-	18
Real Estate Excise Tax I	-	-	1,267	(188)	-	-	-	-	1,079
Real Estate Excise Tax II	5,075	15	-	-	-	-	-	-	5,090
School Camera Ticket Revenues	27,403	7,008	2,469	5,298	5,147	2,992	2,998	3,089	56,405
State Gas Taxes - Arterial City Street Fund	-	1,042	-	-	-	-	-	-	1,042
State Grant Funds	281	-	-	-	-	-	-	-	281
Transportation Funding Package - Lid Lift	3,690	-	-	-	-	-	-	-	3,690
Transportation Move Seattle Levy - Lid Lift	4,935	-	-	-	-	-	-	-	4,935
User Fees	1,909	-	-	-	-	-	-	-	1,909
Total:	**47,619**	**10,442**	**5,374**	**6,778**	**6,832**	**6,092**	**6,262**	**8,619**	**98,020**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Automated Traffic Safety Camera Fund	27,417	7,002	2,469	5,298	5,147	2,992	2,998	3,089	56,413
Bridging The Gap Levy Fund	3,690	-	-	-	-	-	-	-	3,690
General Fund	1,272	678	-	-	-	1,398	1,545	1,591	6,484
Move Seattle Levy Fund	4,935	-	-	-	-	-	-	-	4,935
REET I Capital Fund	-	1,042	1,267	(188)	-	-	-	-	2,122
REET II Capital Fund	5,075	15	-	-	-	-	-	-	5,090
Transportation Fund	5,230	69	-	-	-	-	-	-	5,299
Transportation Levy Fund	-	1,635	1,638	1,668	1,685	1,702	1,719	3,940	13,986
Total:	**47,619**	**10,442**	**5,374**	**6,778**	**6,832**	**6,092**	**6,262**	**8,619**	**98,020**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Seattle Transportation Benefit District - Capital Improvements

Project No:	MC-TR-C097	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program funds projects improving transit reliability, safety, and passenger amenities which occur along transit routes or at stops that serve the Urban Centers and Villages across the Seattle. The program will provide transit reliability improvements allowing the people of Seattle to more quickly, effectively and safely travel via transit to, through, and between Urban Centers and Villages.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
	(67)	-	-	-	-	-	-	-	(67)
Vehicle License Fees $60 & 0.1% Sales Tax	5,510	649	-	-	-	-	-	-	6,159
Vehicle Licensing Fees	2	-	-	-	-	-	-	-	2
Total:	**5,445**	**649**	**-**	**-**	**-**	**-**	**-**	**-**	**6,094**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Benefit District Fund	5,445	649	-	-	-	-	-	-	6,094
Total:	**5,445**	**649**	**-**	**-**	**-**	**-**	**-**	**-**	**6,094**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Seattle Transportation Benefit District - Transit Improvements

Project No:	MC-TR-C108	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program funds infrastructure maintenance and capital improvements to maximize the efficiency of transit operations, including enhancements to transit reliability, passenger amenities, transit street pavement maintenance, and reliability of transit service operated by King County Metro within the City of Seattle.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	196	439	-	-	-	-	-	-	635
Drainage and Wastewater Rates	9	4	-	-	-	-	-	-	13
Interdepartmental Transfer	-	-	-	-	-	-	-	-	-
King County Funds	-	1,000	-	-	-	-	-	-	1,000
Partnership Funds	-	-	-	-	-	-	-	-	-
Transportation Sales Tax	21,138	14,654	3,288	11,000	-	-	-	-	50,080
Vehicle Licensing Fees	(5)	5	-	-	-	-	-	-	-
Total:	**21,338**	**16,103**	**3,288**	**11,000**	**-**	**-**	**-**	**-**	**51,728**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Benefit District Fund	21,132	14,659	3,288	11,000	-	-	-	-	50,080
Transportation Fund	205	1,443	-	-	-	-	-	-	1,649
Total:	**21,338**	**16,103**	**3,288**	**11,000**	**-**	**-**	**-**	**-**	**51,728**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, bridges and roadway structures, urban forestry, sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Seawall Maintenance

Project No:	MC-TR-C098	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Alaskan Way
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will provide critical ongoing structural maintenance of the Elliott Bay Seawall. The Seawall project has new features to maintain and the City, as part of its permit obligations, has committed to monitoring the performance of the habitat features over the next ten years and taking adaptive measures if performance goals are not met.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	1,147	218	306	314	407	407	407	419	3,625
Real Estate Excise Tax II	1,114	-	-	-	-	-	-	-	1,114
Street Vacations - SVF	36	-	-	-	-	-	-	-	36
Total:	**2,297**	**219**	**306**	**314**	**407**	**407**	**407**	**419**	**4,776**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	1,114	-	-	-	-	-	-	-	1,114
Transportation Fund	1,183	218	306	314	407	407	407	419	3,662
Total:	**2,297**	**219**	**306**	**314**	**407**	**407**	**407**	**419**	**4,776**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Seawall Phase II

Project No:	MC-TR-C131	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Waterfront - Pier 62 to Olympic Sculpture Park
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 7
Start/End Date:	2025 - 2028	**Neighborhood District:**	Downtown
Total Project Cost:	$5,000	**Urban Village:**	Downtown

This project will advance planning and design in preparation to seek funding partnerships for future replacement of the Elliot Bay Seawall, Phase II.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	500	2,500	2,000	-	-	-	-	5,000
Total:	**-**	**500**	**2,500**	**2,000**	**-**	**-**	**-**	**-**	**5,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	500	2,500	2,000	-	-	-	-	5,000
Total:	**-**	**500**	**2,500**	**2,000**	**-**	**-**	**-**	**-**	**5,000**

O&M Impacts:

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Ship Canal Electrical/Mechanical - Ballard

Project No:	MC-TR-C132	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:		**Location:**	Ballard Bridge - Bascule Segment
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 7, Council District 6
Start/End Date:	2025 - 2030	**Neighborhood District:**	Ballard
Total Project Cost:	$15,000	**Urban Village:**	Ballard

This project will upgrade electrical and mechanical systems on the Ballard Bridge.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	850	750	750	750	3,500	5,500	2,900	15,000
Total:	**-**	**850**	**750**	**750**	**750**	**3,500**	**5,500**	**2,900**	**15,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	850	750	750	750	3,500	5,500	2,900	15,000
Total:	**-**	**850**	**750**	**750**	**750**	**3,500**	**5,500**	**2,900**	**15,000**

O&M Impacts:

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Shoreline 145th Improvements

Project No:	MC-TR-C157	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	145th Street
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	
Start/End Date:	2024 - 2034	**Neighborhood District:**	North
Total Project Cost:	$5,150	**Urban Village:**	

This project supports the City of Shoreline's improvements to NE 145th Street (State Route 523), including the Interstate 5 interchange.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,800	1,600	1,600	-	-	-	-	5,000
Total:	**-**	**1,800**	**1,600**	**1,600**	**-**	**-**	**-**	**-**	**5,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Levy Fund	-	1,800	1,600	1,600	-	-	-	-	5,000
Total:	**-**	**1,800**	**1,600**	**1,600**	**-**	**-**	**-**	**-**	**5,000**

O&M Impacts:

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Shoreline Street End Program

Project No:	MC-TR-C011	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project will maintain and improve Seattle's designated shoreline street ends. Shoreline street ends are community assets, which provide the opportunity for residents and visitors to experience and enjoy Seattle's shorelines. This project improves public access, protects unique views, and enhances habitat to create long-lasting assets.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Shoreline Street End Fees	4,711	2,450	790	804	989	989	989	1,019	12,742
Total:	**4,711**	**2,450**	**790**	**804**	**989**	**989**	**989**	**1,019**	**12,742**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Fund	4,711	2,450	790	804	989	989	989	1,019	12,742
Total:	**4,711**	**2,450**	**790**	**804**	**989**	**989**	**989**	**1,019**	**12,742**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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Sidewalk Safety Repair

Project No:	MC-TR-C025	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project rehabilitates sidewalks damaged by street trees or where there are serious safety concerns as evidenced by claims, service requests, and potential City liability. The project includes opportunities for public/private partnerships with citizens, property owners, and businesses. Asset management principles are used to guide repair needs and establish priorities for maintaining the sidewalk (or walkway), curbs, curb ramps, and in some cases, a filler strip between the sidewalk and curb.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	4,186	4,224	4,270	4,312	4,356	4,399	8,250	33,997
Commercial Parking Tax	-	1,751	950	1,014	1,942	2,010	2,080	2,142	11,890
Partnership Funds	16	(16)	-	-	-	-	-	-	-
Private Funding/Donations	8	(4)	-	-	-	-	-	-	4
Real Estate Excise Tax I	151	49	-	-	-	-	-	-	200
Real Estate Excise Tax II	9,312	1,384	1,910	1,912	2,100	2,100	2,100	2,163	22,981
School Camera Ticket Revenues	1,999	1	-	-	-	-	-	-	2,000
State Gas Taxes - City Street Fund	41	27	-	-	-	-	-	-	68
Transportation Funding Package - Lid Lift	990	-	-	-	-	-	-	-	990
Transportation Move Seattle Levy - Lid Lift	23,022	95	-	-	-	-	-	-	23,117
Vehicle License Fees (2021)	2,576	1,020	1,182	1,225	1,268	1,312	1,358	1,399	11,340
Vehicle Licensing Fees	1,517	-	800	800	-	-	-	-	3,117
Total:	**39,632**	**8,493**	**9,066**	**9,221**	**9,622**	**9,778**	**9,937**	**13,954**	**109,703**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Automated Traffic Safety Camera Fund	1,999	1	-	-	-	-	-	-	2,000
Bridging The Gap Levy Fund	990	-	-	-	-	-	-	-	990
Move Seattle Levy Fund	23,022	95	-	-	-	-	-	-	23,117
REET I Capital Fund	151	49	-	-	-	-	-	-	200
REET II Capital Fund	9,312	1,384	1,910	1,912	2,100	2,100	2,100	2,163	22,981
Transportation Benefit District Fund	4,093	1,020	1,982	2,025	1,268	1,312	1,358	1,399	14,457
Transportation Fund	65	1,758	950	1,014	1,942	2,010	2,080	2,142	11,961
Transportation Levy Fund	-	4,186	4,224	4,270	4,312	4,356	4,399	8,250	33,997
Total:	**39,632**	**8,493**	**9,066**	**9,221**	**9,622**	**9,778**	**9,937**	**13,954**	**109,703**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Signal Major Maintenance

Project No:	MC-TR-C026	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project addresses major work related to the basic infrastructure at traffic signals such as poles, span wires, mast arms, wiring, equipment interconnectivity, video equipment and cabinets to improve and upgrade the traffic signal system. The project also is used for replacement of signal cabinets. The expected life of a signal is 30 years; currently there are more than 1,100 signals within the City.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	1,753	1,710	1,788	1,806	1,824	1,842	4,222	14,944
Commercial Parking Tax	2,892	1,443	808	1,833	2,598	3,388	4,207	4,333	21,502
Developer Mitigation	608	104	-	-	-	-	-	-	712
General Fund	(2)	2	-	-	-	-	-	-	-
Real Estate Excise Tax II	1,013	-	-	-	-	-	-	-	1,013
Transportation Move Seattle Levy - Lid Lift	10,504	600	-	-	-	-	-	-	11,105
Vehicle License Fees $60 & 0.1% Sales Tax	380	270	-	-	-	-	-	-	650
Total:	**15,395**	**4,172**	**2,517**	**3,621**	**4,404**	**5,212**	**6,049**	**8,555**	**49,925**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	(2)	2	-	-	-	-	-	-	-
Move Seattle Levy Fund	10,504	600	-	-	-	-	-	-	11,105
REET II Capital Fund	1,013	-	-	-	-	-	-	-	1,013
Transportation Benefit District Fund	380	270	-	-	-	-	-	-	650
Transportation Fund	3,500	1,547	808	1,833	2,598	3,388	4,207	4,333	22,213
Transportation Levy Fund	-	1,753	1,710	1,788	1,806	1,824	1,842	4,222	14,944
Total:	**15,395**	**4,172**	**2,517**	**3,621**	**4,404**	**5,212**	**6,049**	**8,555**	**49,925**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit - East Link

Project No:	MC-TR-C004	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2011 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$993	**Urban Village:**	Multiple

This project provides design review, permitting, and construction support services for the Sound Transit East Link Extension project. It will provide a connection from the Eastside to downtown Seattle, Sea-Tac Airport and the University of Washington. Ten stations will serve Seattle, Mercer Island, Bellevue, Bel-Red and Overlake in Redmond.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Port of Seattle Funds	49	-	-	-	-	-	-	-	49
Sound Transit Funds	652	292	-	-	-	-	-	-	944
Total:	**701**	**292**	**-**	**-**	**-**	**-**	**-**	**-**	**993**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	701	292	-	-	-	-	-	-	993
Total:	**701**	**292**	**-**	**-**	**-**	**-**	**-**	**-**	**993**

O&M Impacts: This project provides SDOT support to Sound Transit, who will own the light rail asset. SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit 3

Project No:	MC-TR-C088	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Various
Current Project Stage:	Stage 3 - Design	**Council District:**	Multiple
Start/End Date:	2016 - 2039	**Neighborhood District:**	Multiple
Total Project Cost:		**Urban Village:**	Multiple

This program funds the City of Seattle's support for and coordination with Sound Transit on the West Seattle and Ballard Link Extensions. Work includes review of planning, environmental, and design materials, as well as permit review for the projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	1,000	300	2,500	5,000	9,000	5,000	11,200	34,000
Commercial Parking Tax	652	48	-	-	-	-	-	-	699
Federal Grant Funds	-	5,465	-	-	-	-	-	-	5,465
General Fund	51	-	-	-	-	-	-	-	51
Internal Service Fees and Allocations, Outside Funding Partners	40	-	-	-	-	-	-	-	40
Payroll Expense Tax	-	-	1,558	-	-	-	-	-	1,558
Port of Seattle Funds	279	-	-	-	-	-	-	-	279
Real Estate Excise Tax II	3,713	494	671	(759)	1,900	-	-	-	6,019
Sound Transit Funds	4,683	6,688	3,575	3,715	3,900	3,900	3,900	4,017	34,377
Street Use Fees	1,759	2,384	1,512	1,897	-	-	-	-	7,551
Street Vacations - SVF	1,213	30	-	-	-	-	-	-	1,243
Transportation Sales Tax	-	-	5,205	-	-	-	-	-	5,205
User Fees	2,454	-	-	-	-	-	-	-	2,454
Vehicle Licensing Fees	4,968	3,203	3,840	3,859	3,224	3,224	3,224	3,321	28,864
Water Rates	-	-	609	-	-	-	-	-	609
Total:	**19,812**	**19,311**	**17,269**	**11,212**	**14,024**	**16,124**	**12,124**	**18,538**	**128,415**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
General Fund	51	-	-	-	-	-	-	-	51
Payroll Expense Tax	-	-	1,558	-	-	-	-	-	1,558
REET II Capital Fund	3,713	494	671	(759)	1,900	-	-	-	6,019
Transportation Benefit District Fund	4,968	3,203	9,045	3,859	3,224	3,224	3,224	3,321	34,069
Transportation Fund	11,079	14,614	5,696	5,612	3,900	3,900	3,900	4,017	52,718
Transportation Levy Fund	-	1,000	300	2,500	5,000	9,000	5,000	11,200	34,000
Total:	**19,812**	**19,311**	**17,269**	**11,212**	**14,024**	**16,124**	**12,124**	**18,538**	**128,415**

O&M Impacts: This project provides SDOT support to Sound Transit, who will own the light rail asset. SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit North Link

Project No:	MC-TR-C027	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	Various
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2011 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$2,100	**Urban Village:**	Multiple

This project provides design review, permitting, and construction support services for the Sound Transit North Link project (University District to Northgate). The 4.3-mile line includes stations at Northgate, the Roosevelt neighborhood, and the University District.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Port of Seattle Funds	273	-	-	-	-	-	-	-	273
Sound Transit Funds	1,538	294	-	-	-	-	-	-	1,832
Total:	**1,811**	**294**	**-**	**-**	**-**	**-**	**-**	**-**	**2,105**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Transportation Fund	1,811	294	-	-	-	-	-	-	2,105
Total:	**1,811**	**294**	**-**	**-**	**-**	**-**	**-**	**-**	**2,105**

O&M Impacts: This project provides SDOT support to Sound Transit, who will own the light rail asset. SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

SPU Drainage Partnership - Broadview Pedestrian Improvements

Project No:	MC-TR-C036	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 5
Start/End Date:	2016 - 2025	**Neighborhood District:**	Northwest
Total Project Cost:	$8,834	**Urban Village:**	Bitter Lake Village

This project funding will be used to install pedestrian improvements as part of SPU's larger Broadview Sewer and Drainage Improvement project. The Broadview sewer system was built in the 1950's and cannot handle the combination of additional flow from the homes and business that have developed since then and the additional storm water that is entering the system from downspouts directly connected to the sewer system as well as additional storm water entering through deteriorated pipes. This area is also lacking conventional sidewalks and would benefit from pedestrian improvements. The overall project goal is to reduce the potential for sewer backups and surface flooding for the Broadview neighborhood while improving the pedestrian environments.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	1,000	-	-	-	-	-	-	-	1,000
School Camera Ticket Revenues	226	564	-	-	-	-	-	-	790
Transportation Move Seattle Levy - Lid Lift	7,015	145	-	-	-	-	-	-	7,160
Water Rates	77	17	-	-	-	-	-	-	94
Total:	**8,318**	**726**	**-**	**-**	**-**	**-**	**-**	**-**	**9,044**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Automated Traffic Safety Camera Fund	226	564	-	-	-	-	-	-	790
Move Seattle Levy Fund	7,015	145	-	-	-	-	-	-	7,160
Transportation Fund	1,077	17	-	-	-	-	-	-	1,094
Total:	**8,318**	**726**	**-**	**-**	**-**	**-**	**-**	**-**	**9,044**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

SR-520 Project

Project No:	MC-TR-C087	**BSL Code:**	BC-TR-19002
Project Type:	Discrete	**BSL Name:**	Major Projects
Project Category:	New Investment	**Location:**	SR-520
Current Project Stage:		**Council District:**	Multiple
Start/End Date:	2002 - 2032	**Neighborhood District:**	East District
Total Project Cost:		**Urban Village:**	Multiple

This project provides policy, planning, and technical analysis support to the Washington Department of Transportation's SR-520 project. This regional project includes the replacement of the SR-520 bridge with a six-lane bridge, new freeway interchanges at Montlake Boulevard and Lake Washington Boulevard, and other improvements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	33	-	-	-	-	-	-	-	33
Partnership - WSDOT	11,291	5,809	-	-	-	-	-	-	17,100
Private Funding/Donations	543	-	-	-	-	-	-	-	543
Real Estate Excise Tax I	54	-	-	-	-	-	-	-	54
Sound Transit Funds	-	-	-	-	-	-	-	-	-
State Gas Taxes - City Street Fund	1,200	508	125	125	125	125	125	129	2,462
Street Vacations - SVF	61	99	-	-	-	-	-	-	159
Transportation Funding Package - Parking Tax	-	-	-	-	-	-	-	-	-
Vehicle Licensing Fees	60	-	-	-	-	-	-	-	60
Total:	**13,242**	**6,416**	**125**	**125**	**125**	**125**	**125**	**129**	**20,412**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	33	-	-	-	-	-	-	-	33
REET I Capital Fund	54	-	-	-	-	-	-	-	54
Transportation Benefit District Fund	60	-	-	-	-	-	-	-	60
Transportation Fund	13,095	6,416	125	125	125	125	125	129	20,265
Total:	**13,242**	**6,416**	**125**	**125**	**125**	**125**	**125**	**129**	**20,412**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges. For SDOT, the annual O&M cost to support new City-owned and maintained infrastructure built by the next major phase of the SR-520 program is estimated at $56,000. The SR-520 program will also replace existing City infrastructure, such as new street and sidewalk pavement, which will reduce SDOT annual O&M costs in the near term.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Stairway Rehabilitation

Project No:	MC-TR-C031	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program implements the Pedestrian Master Plan. This sub-program, Stairway Rehabilitation, funds projects to rebuild and/or rehabilitate stairways to current standards, including but not limited to: adding proper width, step height, grip rail, landings, and other features required by the Americans with Disabilities Act.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	470	474	479	484	489	494	1,110	4,000
Commercial Parking Tax	23	-	-	-	-	-	-	-	23
General Fund	115	-	-	-	-	-	-	-	115
Miscellaneous Revenues	83	-	-	-	-	-	-	-	83
Multimodal Funds	242	65	68	71	73	76	78	80	753
Real Estate Excise Tax I	1,747	(9)	-	-	-	-	-	-	1,738
Real Estate Excise Tax II	295	51	51	53	54	56	58	60	679
State Gas Taxes - City Street Fund	14	-	-	-	-	-	-	-	14
Transportation Move Seattle Levy - Lid Lift	4,359	3	-	-	-	-	-	-	4,362
Vehicle Licensing Fees	3,335	594	537	660	683	707	732	754	8,002
Total:	**10,214**	**1,174**	**1,130**	**1,263**	**1,294**	**1,328**	**1,362**	**2,004**	**19,770**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	115	-	-	-	-	-	-	-	115
Move Seattle Levy Fund	4,359	3	-	-	-	-	-	-	4,362
REET I Capital Fund	1,747	(9)	-	-	-	-	-	-	1,738
REET II Capital Fund	295	51	51	53	54	56	58	60	679
Transportation Benefit District Fund	3,335	594	537	660	683	707	732	754	8,002
Transportation Fund	362	65	68	71	73	76	78	80	873
Transportation Levy Fund	-	470	474	479	484	489	494	1,110	4,000
Total:	**10,214**	**1,174**	**1,130**	**1,263**	**1,294**	**1,328**	**1,362**	**2,004**	**19,770**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Structures Major Maintenance

Project No:	MC-TR-C112	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides for major maintenance and rehabilitation of the City's bridges and structural assets maintained by SDOT's Roadway Structures Division. Examples of improvements that could be funded by this project include: electrical and mechanical upgrades of moveable bridge operating and control systems, repair of concrete and steel structures, and site protection of bridge facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	247	2,868	2,097	2,900	2,900	2,900	2,900	2,987	19,799
Federal Grant Funds	7,033	469	-	-	-	-	-	-	7,503
General Fund	3,682	648	-	-	-	-	-	-	4,330
Real Estate Excise Tax I	1,535	-	-	-	-	-	-	-	1,535
Real Estate Excise Tax II	3,442	54	-	-	5,250	-	-	-	8,746
Vehicle License Fees (2021)	569	35	-	-	-	-	-	-	604
Vehicle License Fees (2023)	1,003	1,972	2,043	2,045	2,045	2,045	2,045	2,106	15,305
Vehicle Licensing Fees	246	-	-	-	-	-	-	-	246
Total:	**17,758**	**6,047**	**4,140**	**4,945**	**10,195**	**4,945**	**4,945**	**5,093**	**58,068**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	3,682	648	-	-	-	-	-	-	4,330
REET I Capital Fund	1,535	-	-	-	-	-	-	-	1,535
REET II Capital Fund	3,442	54	-	-	5,250	-	-	-	8,746
Transportation Benefit District Fund	1,818	2,008	2,043	2,045	2,045	2,045	2,045	2,106	16,155
Transportation Fund	7,280	3,337	2,097	2,900	2,900	2,900	2,900	2,987	27,302
Total:	**17,758**	**6,047**	**4,140**	**4,945**	**10,195**	**4,945**	**4,945**	**5,093**	**58,068**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Thomas Street Redesigned

Project No:	MC-TR-C105	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Thomas St. from 5th Ave N to Dexter Ave N
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 7
Start/End Date:	2020 - 2026	**Neighborhood District:**	
Total Project Cost:	$10,866	**Urban Village:**	Uptown

Thomas St Redefined will implement planned improvements between Taylor Ave N and 8th, and along Taylor Ave N adjacent to the Seattle City Light Substation. Phase 1 included all required Seattle City Light frontage improvements adjacent to the substation, a new multi-use path with landscape buffers, a dedicated pedestrian sidewalk with significant landscaping, new street trees, new pedestrian lighting, new street lighting and interim improvements of a bike lane and plaza between 5th Ave N and Taylor Ave N and was completed in 2024. Phase 2 will extend from Taylor Ave west to 5th Ave N and consist of construction of a public plaza at the closure of Thomas St as it intersects with 5th Ave N to the alley, including a multi-use path, two-way bicycle facility, pedestrian lighting, landscaping/trees, and new pedestrian/bike traffic signals. A new, smaller travel lane will also be built to allow vehicle access from Thomas west of Taylor to the alley.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Arena Transportation Funds	815	(543)	-	-	-	-	-	-	272
City Light Fund Revenues	2,961	188	-	-	-	-	-	-	3,149
General Fund	27	1	-	-	-	-	-	-	28
Landscape Conservation & Local Infrastructure Program	1,590	145	-	-	-	-	-	-	1,735
Public Benefit Payment	-	2,400	-	-	-	-	-	-	2,400
Real Estate Excise Tax I	626	-	-	-	-	-	-	-	626
Real Estate Excise Tax II	165	-	-	-	-	-	-	-	165
State Gas Taxes - Arterial City Street Fund	342	-	-	-	-	-	-	-	342
State Gas Taxes - City Street Fund	427	-	-	-	-	-	-	-	427
Street Vacations - SVF	929	(1)	-	-	-	-	-	-	928
Transportation Move Seattle Levy - Lid Lift	-	-	-	-	-	-	-	-	-
Water Rates	1	94	-	-	-	-	-	-	95
Total:	**7,882**	**2,284**	**-**	**-**	**-**	**-**	**-**	**-**	**10,166**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	27	1	-	-	-	-	-	-	28
Move Seattle Levy Fund	-	-	-	-	-	-	-	-	-
REET I Capital Fund	626	-	-	-	-	-	-	-	626
REET II Capital Fund	165	-	-	-	-	-	-	-	165
Transportation Fund	7,065	2,283	-	-	-	-	-	-	9,348
Total:	**7,882**	**2,284**	**-**	**-**	**-**	**-**	**-**	**-**	**10,166**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical life cycle and average maintenance cost ranges.

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Transit Corridor Improvements

Project No:	MC-TR-C029	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program implements multimodal projects which improve transit reliability, access, safety, and convenience. The program focuses on improvements for corridors and projects identified in the Seattle Transportation Plan.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	3,251	3,269	3,316	3,349	3,383	3,417	7,000	26,986
City Light Fund Revenues	7	-	-	-	-	-	-	-	7
Commercial Parking Tax	1,666	-	-	-	-	-	-	-	1,666
Developer Mitigation	230	474	-	-	-	-	-	-	704
Drainage and Wastewater Rates	2	-	-	-	-	-	-	-	1
Federal Grant Funds	3,546	-	-	-	-	-	-	-	3,546
Interdepartmental Transfer	(15)	15	-	-	-	-	-	-	-
King County Funds	2,968	1,619	-	-	-	-	-	-	4,587
LTGO Bond Proceeds	973	-	-	-	-	-	-	-	973
Partnership Funds	(6)	6	-	-	-	-	-	-	-
Private Funding/Donations	501	22	-	-	-	-	-	-	523
Sound Transit Funds	7,767	232	-	-	-	-	-	-	8,000
State Grant Funds	8,037	-	-	-	-	-	-	-	8,037
Transportation Funding Package - Lid Lift	18,908	-	-	-	-	-	-	-	18,908
Transportation Move Seattle Levy - Lid Lift	13,788	1,558	-	-	-	-	-	-	15,346
Vehicle License Fees $60 & 0.1% Sales Tax	6,398	1,142	-	-	-	-	-	-	7,540
Vehicle Licensing Fees	11,230	29	996	1,000	1,000	1,000	1,000	1,030	17,285
Water Rates	-	1,043	-	-	-	-	-	-	1,043
Total:	**76,000**	**9,391**	**4,265**	**4,316**	**4,349**	**4,383**	**4,417**	**8,030**	**115,151**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2016 Multipurpose LTGO Bond Fund	973	-	-	-	-	-	-	-	973
Bridging The Gap Levy Fund	18,908	-	-	-	-	-	-	-	18,908
Move Seattle Levy Fund	13,748	1,598	-	-	-	-	-	-	15,346
Transportation Benefit District Fund	17,628	1,171	996	1,000	1,000	1,000	1,000	1,030	24,824
Transportation Fund	24,743	3,371	-	-	-	-	-	-	28,114
Transportation Levy Fund	-	3,251	3,269	3,316	3,349	3,383	3,417	7,000	26,986
Total:	**76,000**	**9,391**	**4,265**	**4,316**	**4,349**	**4,383**	**4,417**	**8,030**	**115,151**

Unsecured Funding Strategy: Funding for this program beyond 2024 is dependent upon a future voter approved levy.

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Urban Design Capital Projects

Project No:	MC-TR-C120	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project funds periodic capital improvements made to SDOT infrastructure, including streetscape projects, adaptive streets, public realm projects and other efforts that improve the livability of the urban environment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	229	-	-	-	-	-	-	229
CRS Misc Revenues	-	2,420	-	-	-	-	-	-	2,420
Federal Grant Funds	199	1,228	-	-	-	-	-	-	1,427
Landscape Conservation & Local Infrastructure Program	373	627	-	-	-	-	-	-	1,000
Real Estate Excise Tax I	-	-	2,000	-	-	-	-	-	2,000
Real Estate Excise Tax II	-	21	-	-	-	-	-	-	21
Sound Transit Funds	72	-	-	-	-	-	-	-	72
State Grant Funds	-	300	-	-	-	-	-	-	300
Street Use Fees	92	28	-	-	-	-	-	-	120
Vehicle License Fees (2021)	2	178	-	-	-	-	-	-	180
Total:	**738**	**5,031**	**2,000**	**-**	**-**	**-**	**-**	**-**	**7,769**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	-	-	2,000	-	-	-	-	-	2,000
REET II Capital Fund	-	21	-	-	-	-	-	-	21
Transportation Benefit District Fund	2	178	-	-	-	-	-	-	180
Transportation Fund	737	2,183	-	-	-	-	-	-	2,919
Transportation Levy Fund	-	229	-	-	-	-	-	-	229
Unrestricted Cumulative Reserve Fund	-	2,420	-	-	-	-	-	-	2,420
Total:	**738**	**5,031**	**2,000**	**-**	**-**	**-**	**-**	**-**	**7,769**

O&M Impacts: Operating and Maintenance impacts will be addressed for each improvement as needed.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Urban Forestry Capital Establishment

Project No:	MC-TR-C050	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	New Investment	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project includes funding transferred from other capital projects for trees and landscaping costs. This project is necessary to allow for capital projects to close in a timely way, but to ensure support to complete the three-year establishment for trees and associated planting installed by the project. This project also includes funding from fees paid by developers for the Payment in Lieu of tree planting program established in Ordinance 126821.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	26	-	-	-	-	-	-	26
Commercial Parking Tax	74	456	413	482	499	516	534	550	3,523
Drainage and Wastewater Rates	1	80	-	-	-	-	-	-	81
Federal Grant Funds	25	875	-	-	-	-	-	-	900
LTGO Bond Proceeds	9	-	-	-	-	-	-	-	9
Payment in Lieu - Trees	9	123	-	-	-	-	-	-	132
Payroll Expense Tax	-	250	-	-	-	-	-	-	250
Port of Seattle Funds	-	11	-	-	-	-	-	-	11
Real Estate Excise Tax I	84	16	-	-	-	-	-	-	100
Real Estate Excise Tax II	113	127	-	-	-	-	-	-	239
School Camera Ticket Revenues	-	12	-	-	-	-	-	-	12
State Gas Taxes - City Street Fund	19	45	8	10	10	10	11	11	123
Street Vacations - CRSU	317	-	-	-	-	-	-	-	317
Street Vacations - SVF	18	34	-	-	-	-	-	-	52
Trail and Open Space Levy	13	-	-	-	-	-	-	-	13
Transportation Funding Package - Lid Lift	16	-	-	-	-	-	-	-	16
Transportation Move Seattle Levy - Lid Lift	1,440	1,287	-	-	-	-	-	-	2,727
Transportation Sales Tax	-	17	-	-	-	-	-	-	17
Vehicle License Fees $60 & 0.1% Sales Tax	16	-	-	-	-	-	-	-	16
Vehicle License Fees (2021)	2	12	-	-	-	-	-	-	13
Vehicle Licensing Fees	-	4	-	-	-	-	-	-	4
Water Rates	32	-	-	-	-	-	-	-	32
Total:	**2,186**	**3,374**	**421**	**492**	**509**	**526**	**545**	**561**	**8,614**

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2008 Parks Levy Fund	13	-	-	-	-	-	-	-	13
2011 Multipurpose LTGO Bond Fund	9	-	-	-	-	-	-	-	9
Automated Traffic Safety Camera Fund	-	12	-	-	-	-	-	-	12
Bridging The Gap Levy Fund	16	-	-	-	-	-	-	-	16
Move Seattle Levy Fund	1,440	1,287	-	-	-	-	-	-	2,727
Payroll Expense Tax	-	250	-	-	-	-	-	-	250
REET I Capital Fund	84	16	-	-	-	-	-	-	100
REET II Capital Fund	113	127	-	-	-	-	-	-	239
Transportation Benefit District Fund	17	33	-	-	-	-	-	-	50
Transportation Fund	144	1,650	421	492	509	526	545	561	4,847
Unrestricted Cumulative Reserve Fund	350	-	-	-	-	-	-	-	350
Total:	**2,186**	**3,374**	**421**	**492**	**509**	**526**	**545**	**561**	**8,614**

O&M Impacts: This CIP supports urban forestry staff to maintain landscapes installed by SDOT capital projects.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Urban Trails and Bikeways

Project No:	MC-TR-C060	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This program supports the City's Urban Trails and Bikeways. Activities include spot improvements, bike facility safety improvements, bike parking, education and outreach, as well as planning and research.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	1,169	1,168	1,193	1,205	1,217	1,229	2,808	9,987
Park and Recreation Fund	1	-	-	-	-	-	-	-	1
School Camera Ticket Revenues	8	272	-	-	-	-	-	-	280
Street Use Fees	-	-	-	-	-	-	-	-	-
Transportation Funding Package - Lid Lift	106	-	-	-	-	-	-	-	106
Transportation Move Seattle Levy - Lid Lift	7,306	454	-	-	-	-	-	-	7,760
User Fees	304	-	-	-	-	-	-	-	304
Vehicle Licensing Fees	335	-	-	-	-	-	-	-	335
Total:	**8,060**	**1,895**	**1,168**	**1,193**	**1,205**	**1,217**	**1,229**	**2,808**	**18,772**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Automated Traffic Safety Camera Fund	8	272	-	-	-	-	-	-	280
Bridging The Gap Levy Fund	106	-	-	-	-	-	-	-	106
Move Seattle Levy Fund	7,309	454	-	-	-	-	-	-	7,763
Transportation Benefit District Fund	331	-	-	-	-	-	-	-	331
Transportation Fund	305	-	-	-	-	-	-	-	305
Transportation Levy Fund	-	1,169	1,168	1,193	1,205	1,217	1,229	2,808	9,987
Total:	**8,060**	**1,895**	**1,168**	**1,193**	**1,205**	**1,217**	**1,229**	**2,808**	**18,772**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Vision Zero

Project No:	MC-TR-C064	**BSL Code:**	BC-TR-19003
Project Type:	Ongoing	**BSL Name:**	Mobility-Capital
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

Seattle's Vision Zero initiative is aimed at ending traffic deaths and serious injuries on city streets by 2030 through street design, education, engagement, and partnership. At the core of the international Vision Zero movement is the belief that no loss of life is acceptable; that humans make mistakes; and that cities should design a system that accounts for imperfection so that when a crash occurs, it doesn't result in death or injury. This program approaches the challenge of fatal and serious injury crashes from the angle of redesigning streets to emphasize safety, predictability, multimodal mobility, and the potential for human error. In addition, Vision Zero is focused on taking a proactive, systemwide approach to move toward a safer system for all.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2024 Transportation Levy	-	8,608	8,624	8,788	8,876	8,965	9,055	17,000	69,915
Commercial Parking Tax	2,340	157	2,874	2,900	2,900	2,900	2,900	2,987	19,958
Federal Grant Funds	2,818	4,291	-	-	-	-	-	-	7,109
General Fund	548	-	-	-	-	-	-	-	548
Partnership - WSDOT	-	450	-	-	-	-	-	-	450
Partnership Funds	(1)	1	-	-	-	-	-	-	-
Real Estate Excise Tax I	2,837	1,063	-	350	-	-	-	-	4,250
Real Estate Excise Tax II	2,401	1,301	531	205	574	574	574	591	6,751
State Gas Taxes - City Street Fund	29	-	-	-	-	-	-	-	29
State Grant Funds	1,936	323	-	-	-	-	-	-	2,259
Transportation Funding Package - Lid Lift	62	-	-	-	-	-	-	-	62
Transportation Move Seattle Levy - Lid Lift	22,297	3	-	-	-	-	-	-	22,300
Transportation Sales Tax	1,389	-	1,026	-	-	-	-	-	2,415
Vehicle License Fees (2021)	7,185	1,449	1,069	1,117	1,156	1,197	1,239	1,276	15,689
Vehicle License Fees (2023)	-	-	-	-	431	431	431	444	1,737
Total:	**43,841**	**17,645**	**14,124**	**13,360**	**13,937**	**14,067**	**14,199**	**22,298**	**153,472**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Bridging The Gap Levy Fund	62	-	-	-	-	-	-	-	62
General Fund	548	-	-	-	-	-	-	-	548
Move Seattle Levy Fund	22,291	3	-	-	-	-	-	-	22,294
REET I Capital Fund	2,837	1,063	-	350	-	-	-	-	4,250
REET II Capital Fund	2,401	1,301	531	205	574	574	574	591	6,751
Transportation Benefit District Fund	8,573	1,449	2,095	1,117	1,587	1,628	1,670	1,720	19,840
Transportation Fund	7,128	5,222	2,874	2,900	2,900	2,900	2,900	2,987	29,811
Transportation Levy Fund	-	8,608	8,624	8,788	8,876	8,965	9,055	17,000	69,915
Total:	**43,841**	**17,645**	**14,124**	**13,360**	**13,937**	**14,067**	**14,199**	**22,298**	**153,472**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

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W Dravus St Bridge over Railyard

Project No:	MC-TR-C162	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	W Dravus St over Railyard
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 6
Start/End Date:	2025 - 2027	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$4,000	**Urban Village:**	Not in an Urban Village

The current project scope is focused on developing a planning study report for the W Dravus St Bridge over Railyard to evaluate feasible alternatives for addressing the bridge's functional and potential structural deficiencies. This report will identify cost-effective solutions and establish the foundation for future design and construction efforts.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Transportation Levy	-	260	3,266	475	-	-	-	-	4,000
Total:	**-**	**260**	**3,266**	**475**	**-**	**-**	**-**	**-**	**4,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Transportation Levy Fund	-	260	3,266	475	-	-	-	-	4,000
Total:	**-**	**260**	**3,266**	**475**	**-**	**-**	**-**	**-**	**4,000**

O&M Impacts: This is a capital preservation project that reduces the need for O&M by improving asset condition.

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Water Structures

Project No:	MC-TR-C111	**BSL Code:**	BC-TR-19001
Project Type:	Ongoing	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Council District 6
Start/End Date:	N/A	**Neighborhood District:**	Ballard
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds the rehabilitation and replacement of SDOT's limited portfolio of piers on Elliot Bay (at Washington St and Madison St) and the Ship Canal (at 37th Ave E and 24th Ave NW).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	77	-	-	-	-	-	-	-	77
Real Estate Excise Tax II	-	200	-	-	-	-	-	-	200
Street Use Fees	2,384	-	-	-	-	-	-	-	2,384
Total:	**2,461**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**2,661**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	-	200	-	-	-	-	-	-	200
Transportation Fund	2,461	-	-	-	-	-	-	-	2,461
Total:	**2,461**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**2,661**

O&M Impacts: This is a capital maintenance project that reduces the need for O&M by improving asset condition.

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Waterfront Transportation Infrastructure Maintenance

Project No:	MC-TR-C109	**BSL Code:**	BC-TR-16000
Project Type:	Ongoing	**BSL Name:**	Central Waterfront
Project Category:	Rehabilitation or Restoration	**Location:**	Central Waterfront
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

The Waterfront Seattle program is reconstructing existing transportation infrastructure, Alaskan Way and Elliott Way as well as other streets and bridges. It is also building new transportation infrastructure: the Union Street Pedestrian Bridge, Overlook Walk and Pine Street connector. Each of these program elements includes transportation assets such as pavement, sidewalks, ADA ramps, signs, signals, markings and landscapes that will need ongoing maintenance to remain safe and in a state of good repair. This program is a capital maintenance program to keep the new and rebuilt assets in a state of good repair, consistent with long-term maintenance commitments made by the City. It is also intended that this program set aside funds for future asset replacement or rehabilitation as necessary.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Commercial Parking Tax	53	1,047	600	750	750	750	750	773	5,473
Real Estate Excise Tax II	9	91	-	-	-	-	-	-	100
Total:	**61**	**1,139**	**600**	**750**	**750**	**750**	**750**	**773**	**5,573**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET II Capital Fund	9	91	-	-	-	-	-	-	100
Transportation Fund	53	1,047	600	750	750	750	750	773	5,473
Total:	**61**	**1,139**	**600**	**750**	**750**	**750**	**750**	**773**	**5,573**

O&M Impacts: This program is intended to address the on-going maintenance needs of the new or reconstructed transportation assets provided by the Waterfront program.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

West Marginal Way Safe Street and Accessibility Improvements

Project No:	MC-TR-C103	**BSL Code:**	BC-TR-19003
Project Type:	Discrete	**BSL Name:**	Mobility-Capital
Project Category:	New Facility	**Location:**	West Marginal Way SW and SW Alaska St
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Council District 1
Start/End Date:	2020 - 2024	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$3,427	**Urban Village:**	Not in an Urban Village

This project will implement rail crossing improvements, street crossing improvements, and sidewalk connections in the vicinity of West Marginal Way SW and SW Alaska St. This project will also upgrade existing ADA-accessible curb ramps and install a new crosswalk at the SW Front St and West Marginal Way SW Intersection.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	2,800	-	-	-	-	-	-	-	2,800
Real Estate Excise Tax II	139	361	-	-	-	-	-	-	500
Transportation Move Seattle Levy - Lid Lift	-	-	-	-	-	-	-	-	-
Total:	**2,939**	**361**	**-**	**-**	**-**	**-**	**-**	**-**	**3,300**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2021 West Seattle Bridge Repair LTGO Bond Fund	1,650	-	-	-	-	-	-	-	1,650
2022 Multipurpose LTGO Bond Fund	1,150	-	-	-	-	-	-	-	1,150
Move Seattle Levy Fund	-	-	-	-	-	-	-	-	-
REET II Capital Fund	139	361	-	-	-	-	-	-	500
Total:	**2,939**	**361**	**-**	**-**	**-**	**-**	**-**	**-**	**3,300**

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

West Seattle Bridge Immediate Response

Project No:	MC-TR-C110	**BSL Code:**	BC-TR-19001
Project Type:	Discrete	**BSL Name:**	Major Maintenance/Replacement
Project Category:	Rehabilitation or Restoration	**Location:**	West Seattle Bridge Spanning the Duwamish
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2020 - 2025	**Neighborhood District:**	Greater Duwamish
Total Project Cost Range:	125,008 - 158,888	**Urban Village:**	Not in an Urban Village

This CIP funds the West Seattle Bridge Program, including broad community engagement efforts and the Reconnect West Seattle multimodal strategy. The capital delivery components include emergency repairs and bridge stabilization work, high bridge and low bridge rehabilitation, low bridge improvements, and high bridge replacement planning. In parallel, this CIP funds a broad multimodal capital strategy (Reconnect West Seattle) to accommodate cross-Duwamish travel that formerly used the high bridge in partnership with King County Metro, Sound Transit, WSDOT, Washington State Ferries, BNSF, the Port of Seattle, other state and federal agencies, private mobility providers, large employers, and the general public.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	200	373	-	-	-	-	-	-	573
Drainage and Wastewater Rates	-	21	-	-	-	-	-	-	21
Federal Grant Funds	30,809	6,958	-	-	-	-	-	-	37,767
LTGO Bond Proceeds	79,176	1,936	-	-	-	-	-	-	81,112
Partnership Funds	294	451	-	-	-	-	-	-	744
Port of Seattle Funds	9,000	-	-	-	-	-	-	-	9,000
Transportation Move Seattle Levy - Lid Lift	(2)	2	-	-	-	-	-	-	-
Vehicle License Fees $60 & 0.1% Sales Tax	4,542	-	-	-	-	-	-	-	4,542
Total:	**124,019**	**9,739**	**-**	**-**	**-**	**-**	**-**	**-**	**133,759**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2021 West Seattle Bridge Repair LTGO Bond Fund	71,628	1,936	-	-	-	-	-	-	73,564
2022 Multipurpose LTGO Bond Fund	7,663	-	-	-	-	-	-	-	7,663
Move Seattle Levy Fund	(2)	2	-	-	-	-	-	-	-
Transportation Benefit District Fund	4,542	-	-	-	-	-	-	-	4,542
Transportation Fund	40,188	7,802	-	-	-	-	-	-	47,990
Total:	**124,019**	**9,739**	**-**	**-**	**-**	**-**	**-**	**-**	**133,759**

Financial Planning Strategy: SDOT and CBO continue to evaluate the funding strategy for the repair and replacement of the West Seattle Bridge. The initial funding will be LTGO bonds, with the debt service paid for by Real Estate Excise Tax. SDOT will work to identify potential partnership funding.

O&M Impacts: SDOT has individual project budgets for the maintenance of painted markings, signage, signals, bridges and roadway structures, urban forestry, and sidewalks and pavement; these budgets are constrained by the availability of transportation specific and general funds. The SDOT Asset Management website (https://www.seattle.gov/transportation/about-sdot/asset-management) provides unconstrained operational cost forecasting by asset type, typical lifecycle and average maintenance cost ranges.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle City Light

Overview

Seattle City Light (City Light) is a municipally owned electric utility that operates as a department of the City of Seattle. The utility serves a population of approximately 503,000 residential, business, and industrial customers in a 131 square-mile area, which includes the city of Seattle and several adjoining jurisdictions. To serve these customers, City Light owns, maintains, and operates a multi-billion-dollar portfolio of physical assets. This includes:

- A power generation system consisting of seven hydroelectric facilities on the Pend Oreille, Skagit, Cedar, and Tolt rivers with a combined capacity of approximately 2,000 megawatts.
- 667 miles of high-voltage transmission lines.
- A distribution system with 16 major substations and more than 2,600 miles of overhead and underground cable.
- A state-of-the-art System Operations Center coordinating the City's electric system.
- Billing and metering technology tracking over 503,000 accounts.

City Light's Capital Improvement Program (CIP) is the vehicle for repairing, upgrading, and expanding this infrastructure. With planned spending of $3.1 billion over the 2026-2031 timeframe, the CIP funds a variety of maintenance work and improvements to infrastructure assets, safety improvements, mitigation activities, and licensing requirements. Funding for the CIP comes primarily from retail electricity sales, sales of surplus power on the wholesale market, customer connection fees, and the sale of revenue bonds. Federal and state grant funding is also an expected source in this timeframe.

Thematic Priorities

The CIP supports City Light's core mission of safely providing customers with affordable, reliable, and environmentally responsible energy services. The CIP considers ongoing operational priorities and business strategies reflected in the utility's 2025-2030 Strategic Plan update. This includes our commitment to developing our workforce; identifying cost-saving opportunities; investing in infrastructure; incorporating new technologies; and enhancing cyber security. It also includes bold initiatives to meet the challenges ahead, like technology expansions that integrate renewable energy and demand response programs to reduce strain on the grid.

The update continues work on the five business strategies:

1. **Improve the Customer Experience**
   City Light is focused on engaging with our customers and helping employees see the impact of their actions from the customers' perspective. We are making investments to enhance accessibility, offer new program choices, and better meet our customers' diverse needs.
2. **Create Our Energy Future**
   Creating our energy future involves responsibly growing demand for clean energy through electrification, investing in access to low-cost carbon-free renewable power, and building and maintaining a smart, resilient, flexible, dynamic, and reliable grid infrastructure. Past budgets added significant funding for electrification and grid modernization in anticipation of federal and state infrastructure grant opportunities.
3. **Develop Workforce and Organizational Agility**
   Our industry is transforming quickly, and so are our customers' needs. City Light is building an organization that is nimble, adaptive, and responsive by investing in strong change

management, workforce development, and new technology resources.

4. **Ensure Financial Stewardship and Affordability**
   To deliver rates that are affordable for all, City Light is leaning into strong fiscal management and new pricing options to help customers manage their energy bills through efficient use of City Light's products and services.
5. **We Power**
   "We Power" refers to our core mission as a utility – to provide our customers with affordable, reliable, and environmentally responsible energy services. Critical CIP efforts funded in past budgets include Skagit Relicensing and the Accelerated Pole Replacement Program; both initiatives continue in the 2026-2031 CIP.

Notable CIP areas that advance SCL's 2025-2030 Strategic Plan Update and core planning and operational needs include:

Investments to Create Our Energy Future

The CIP includes funding for projects to advance Seattle's transition away from fossil fuels to achieve a zero-carbon city. Grid modernization investments will update and modernize the distribution system to improve resiliency, add flexibility, and maintain reliability. Projects supporting electrification include large-scale maritime electrification projects, as well as ongoing expansion of electric vehicle charging infrastructure and customer incentive programs. Green energy resource growth will enable projects to develop distributed generation (solar, wind, etc.), energy storage, demand-side management, and other distributed energy resource (DER) technology.

Technology, Data and Cyber Security

The Utility Technology Roadmap is continuing its focus on ensuring that our technology systems are up-to-date and reliable. City Light has made progress toward upgrading critical systems that support operations, outage management, and the move to a Unified GIS platform that integrates the Geospatial Information System (GIS), Outage Management System (OMS), and the Energy Management System (EMS). These areas provide the foundation for the new energy technologies as part of grid transformation. The major upgrade of the Work and Asset Management System (WAMS) is active with the first phase to move the application to the cloud. This will enable a multi-phased approach to expand and enhance many functionalities with inventory management, operational device management, asset management, performance management and ultimately the mobile workforce.

Data architecture and related initiatives are foundational for the entire Utility Technology Roadmap. There are initiatives underway to improve data governance, data cataloging, and reporting. To safeguard technology assets and harden against cyber threats, advanced developments in cyber security programs, technology governance, and operations are funded.

These initial years are preparing for the new systems to support the distributed energy resources (DER), starting with the application for customer DER interconnection requests (DER Interconnection tool), then expanding to management of the distributed energy resources (DERMS) that are used by our customers, and ultimately to implement systems that support managing the distribution Supervisory Control and Data Acquisition (SCADA) and the advanced distribution management capabilities (ADMS).

Hydroelectric Project Relicensing

The federal license for the Skagit River Hydroelectric Project, a series of three dams that produces approximately 20% of City Light's owned generation capacity, expired in April 2025. Since 2020, City

Light has been collaborating with local partners to develop an application for a new license that will last for the next 30-50 years. The license will include requirements around protecting the environment and the culture of the watershed and its surrounding communities. City Light is operating the project under annual licenses while we work with federal and state agencies, sovereign Tribes, and other organizations to develop a long-term agreement that balances tribal interests, power generation, environmental protection, and community interests. In addition, the South Fork Tolt Hydroelectric Project is also up for Federal Energy Regulatory Commission (FERC) license renewal in 2027. For the Boundary Hydroelectric Project, various protection, mitigation, and enhancement activities are needed to fulfill requirements mandated by its 2014 FERC license and settlement agreement.

Preserving Hydroelectric Generation Assets

Preservation of Seattle's legacy hydroelectric generation facilities is accomplished through prudent investments and proactive maintenance. Planned enhancements include a wide range of dam safety investments; an improved outage management system; long-term planning for small legacy hydroelectric projects such as Cedar Falls; improvements of ancillary systems and facilities such as powerhouse systems; plant automation; and cyber and physical security investments.

Transmission & Distribution Infrastructure Maintenance

Reliable energy delivery requires proactive maintenance of transmission and distribution assets. The utility continues a robust pole replacement program to replace deteriorating poles that are essential for reliability as well as public safety. Other major program investments include expansion of the network distribution system in the north downtown area to realize systemwide benefits from the Denny Substation, as well as replacement of failing underground cables.

Workforce, Facilities and Fleets

Supporting an agile workforce requires a work environment conducive to productivity, collaboration, and innovation. A major restacking project continues renovation of office space in the Seattle Municipal Tower to improve ergonomics, modify workspaces to accommodate modern technology and collaboration, and reduce the utility's footprint in the downtown core. Similarly, strategic fleet investments are replacing aging vehicles with electric-powered alternatives that are greener and more efficient.

Race and Social Justice

City Light is committed to leading with equity and prioritizing investments in ways that deliver value to underserved and under-represented communities. The utility is actively engaged in the Citywide effort to rebuild Seattle as a city that is racially just, equitable, and inclusive. In developing and executing the CIP, work groups seeking incremental funding are encouraged to work with the Race and Social Justice Change Team to gather diverse perspectives and identify opportunities to incorporate social justice work into implementation plans. City Light will work to prioritize positive outcomes and reverse historic inequities for underserved communities, including Black, Indigenous, and people of color as well as immigrants, refugees, persons experiencing low incomes, English language learners, youth, and seniors.

Project Selection Criteria

City Light's planning process is designed to ensure project funding meets customers' current and future needs, and to position the utility to meet current and future strategic and operational challenges. Project ideas come from throughout City Light. Members of each of the utility's organizational lines of business (e.g., power supply, transmission and distribution, fleets, facilities, electrification, technology, and customer service) prioritize capital spending and then submit

recommended projects through a centralized capital budgeting system.

For any new capital project with a total cost exceeding $1 million, utility staff complete an intake to document the project expectations, rationale, and a cost-benefit analysis of alternatives. Availability of funding and labor resources limits the CIP, and to balance overall needs within these constraints, City Light may rescope, reschedule, or defer projects in the six-year CIP.

2026-2031 Proposed CIP Highlights

The 2026-2031 Proposed CIP outlines $3.1 billion in capital spending over six years for power supply, transmission, distribution, external projects, and central utility needs.

2026-2031 Proposed CIP Summary of Allocations by Program

Budget Program/Sub-Program	2026	2027	2028	2029	2030	2031
Central Utility Projects	**43,739,763**	**51,057,210**	**40,409,865**	**38,431,340**	**37,651,641**	**42,305,402**
Finance and IT Systems	10,862,582	21,510,187	15,893,503	13,243,343	11,970,491	15,982,224
Fleets & Facilities	32,877,181	29,547,023	24,516,362	25,187,997	25,681,150	26,323,178
Distribution	**301,435,030**	**301,024,866**	**311,413,267**	**322,397,411**	**329,861,595**	**335,673,764**
Distribution - Other	27,937,741	23,371,549	28,348,680	31,072,221	32,776,112	29,931,193
Network	25,014,292	24,874,337	23,081,666	25,738,597	26,619,516	27,750,574
Radial	122,898,792	121,472,101	121,928,380	116,990,841	116,440,348	118,667,109
Service Connections	94,438,111	90,517,880	99,927,422	111,078,106	115,077,327	119,562,279
Substations	31,146,093	40,789,000	38,127,118	37,517,646	38,948,291	39,762,610
External Projects	**32,560,746**	**26,792,028**	**29,590,491**	**25,944,500**	**26,495,941**	**19,964,087**
Local Jurisdictions	21,224,177	18,402,564	18,863,351	13,492,518	13,770,337	14,176,862
Transportation Relocations	11,336,569	8,389,464	10,727,140	12,451,981	12,725,604	5,787,225
Power Supply	**130,533,183**	**131,545,343**	**116,460,076**	**134,592,428**	**125,097,212**	**118,522,305**
Boundary	30,714,884	41,702,173	40,335,601	37,679,000	41,607,036	38,285,806
Cedar Falls - Tolt	8,349,681	9,321,947	5,688,227	3,982,879	3,547,780	3,636,475
Conservation & Environmental	44,484,102	44,432,213	42,879,543	48,080,070	52,924,733	45,867,593
Power Supply - Other	1,313,087	866,607	1,082,455	1,114,054	1,044,412	1,070,522
Skagit	45,671,430	35,222,403	26,474,251	43,736,425	25,973,250	29,661,909
Transmission	**3,200,887**	**2,950,570**	**4,067,671**	**4,181,420**	**4,379,057**	**4,486,633**
Transmission	3,200,887	2,950,570	4,067,671	4,181,420	4,379,057	4,486,633
Grand Total	511,469,610	513,370,017	501,941,370	525,547,098	523,485,444	520,952,190

A selection of projects from each program follows.

Central Utility Projects

Projects in this program provide centralized billing and customer service systems, financial and information technology systems, and vehicle fleets and facilities that are not part of the power generating facilities (e.g., equipment shops, service centers, and maintenance yards). This program also includes City Light's work on transportation electrification.

For 2026, there is $43.7 million in funding for nine projects in Central Utility. Highlights include:

- Equipment Fleet Replacement (MC-CL-XF9101): $12,647,739
  This ongoing project funds the purchase of light-duty and heavy-duty mobile equipment fleet vehicles. This includes replacement of specialized fleet vehicles for electric utility use, as well as enhancements and additions of green alternatives such as electric-powered vehicles.
- New Technology (MC-CL-ZF9980): $9,093,536

This ongoing program will establish foundational technology for the modernization of the grid and ensure the improvement of operational technology. These initiatives were outlined to ensure we are supporting the best practices and needs of the utility.

- Georgetown Steam Plant Rehabilitation (MC-CL-XF9163): $9,000,000
  This new CIP project 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.
- Facilities Improvements (MC-CL-XF9103): $5,511,890
  This ongoing project funds renovations of office space and capital replacement of office equipment, including modular office workstations, conference room ensemble furniture, flexible group workspaces, and major office machines. Improvements will enhance worker safety, with improved light, airflow, and ergonomics, as well as enhance productivity and team collaboration. This project also supports the City's Space Reduction Pilot, which aims to reduce the utility's footprint in the downtown core by 25% to achieve cost efficiencies.
- Transportation Electrification (MC-CL-XF9239): $5,366,089
  This ongoing project develops electrification infrastructure to support light-duty, medium-duty, and heavy-duty electric vehicles as well as ferry and port systems. Efforts support electrified public transit, fleet electrification, and electric vehicle charging.

Distribution

Projects in this program include improvements to City Light's distribution substations, relays, feeders, network distribution systems, overhead and underground radial distribution systems, service connections, customer meters, operational technology, and other facilities and assets related to the distribution system.

For 2026, there is $301.4 million in funding for 47 projects in Distribution. Highlights include:

- Overhead Equipment Replacements (MC-CL-YR8351): $40,238,134
  This ongoing project replaces overhead distribution equipment nearing the end of its usable life, that is overloaded, or no longer has an available supply of spare parts. These items include but are not limited to poles, cross-arms, transformers, and open-wire secondaries.
- Medium Overhead and Underground Services (MC-CL-ZS8366): $36,474,601
  This ongoing project funds engineering and installation of radial electric power service connections with medium-sized power requirements of 50 KVA (Kilovolt-Ampere) to 2.5 MVA (Megavolt-Amperes) and 26 kV (kilovolt). The cost of this work is generally reimbursed by the requesting customer.
- Underground Equipment Replacements (MC-CL-YR8353): $30,537,278
  This ongoing project replaces and improves underground electrical system equipment that is failing or approaching the end of its useful life. This project enhances distribution system reliability, avoiding unplanned outages or interruption of service due to equipment failure.
- Distribution System Replacements (MC-CL-YR8333): $24,579,128
  This ongoing project replaces underground and overhead equipment nearing the end of its usable life, that is overloaded, or where replacement is required due to load growth. Replacement items may include but are not limited to poles, vaults, transformers, switches, cables, and all necessary apparatus for the distribution system.
- Network Services (MC-CL-ZS8370): $21,173,410
  This ongoing project funds a programmatic approach for comprehensive management of underground network services assets for network distribution areas in Seattle's core central

business district, as well as the University District area. This project provides service-specific electrical and civil facilities for new services and increased loads in these areas.

- Network Systems (MC-CL-YN8630): $17,498,955
  This ongoing project also funds a programmatic approach for comprehensive management of underground network systems assets serving network distribution areas in Seattle's core central business district, as well as the University District area. This project enhances network reliability and provides sufficient service capacity for the growing power needs of these areas.
- Enterprise Software Solution Replacement Strategy (MC-CL-YD9969): $15,653,815
  This project funds the upgrade or replacement of key applications and systems as part of the Utility Technology Portfolio. Timely upgrades and replacements ensure that technology and enterprise-level software resources are up to date, fully functional, and continue to deliver more benefits and technology automations to internal and external customers.
- Pole Attachments (MC-CL-YR8452): $14,448,525
  This ongoing project funds preparing poles for the attachment of communication infrastructure owned by other entities. The construction costs associated with this work are typically fully reimbursable and attachments generate ongoing revenues through pole attachment rental fees.
- Small Overhead and Underground Services (MC-CL-ZS8367): $8,167,265
  This ongoing project funds engineering and installation of radial electric power service connections with small size power requirements of less than 50 KVA and 26 kV. The cost of this work is generally reimbursed by the requesting customer.
- Substation Breaker Replacements & Reliability Additions (MC-CL-YS7779): $7,734,833
  This ongoing project funds the review of City Light's inventory of approximately 400 transmission and distribution voltage circuit breakers. It determines which have the greatest wear, gas or oil leaks, maintenance cost, and service stress. It prioritizes replacement of circuit breakers with highest risk of failure.
- Meter Additions (MC-CL-ZS8054): $7,287,735
  This ongoing project provides new or replacement meters for both residential and commercial services. Work in this project includes installations of new and/or upgraded meter services; obsolete meter exchanges; audits of new meter services, solar metering, and technology impacting the distribution system; testing, calibration, meter inventory management, and verifying electrical measurement standards. This project ensures accurate customer billing.

External Projects

Projects in this program respond to requests from local jurisdictions to relocate distribution services from overhead to underground systems per the terms of franchise agreements; maintain and upgrade the streetlight system; relocate utility infrastructure in response to major transportation projects; and provide capital improvements in response to other customer-requested service needs. Also, to enhance public safety, $1 million annually is added from the General Fund to the streetlighting capital budget to support adding new lights in areas experiencing higher crime rates.

For 2026, the CIP includes $32.6 million in funding for seven External Projects. Highlights include:

- Streetlight Arterial, Residential and Flood (MC-CL-ZL8378): $10,736,382
  This ongoing project funds streetlights and floodlights requested by various taxing jurisdictions and other customers. Lights may be provided in public right-of-way and on private property, for either public or private benefit.
- Overhead and Underground (Local Transportation-Driven) Relocations (MC-CL-ZT8369): $6,751,057

This ongoing project funds relocation of electrical lines to accommodate or take advantage of transportation-related projects, street vacations, or other projects initiated by outside agencies such as the Seattle Department of Transportation (SDOT), Washington State Department of Transportation (WSDOT), or suburban municipalities. Work includes modifications to the distribution system, including replacement or modifications of line segments, poles, and underground facilities. Some costs may be reimbursable by the requesting outside agencies.

- Transportation Streetlights (MC-CL-ZL8377): $5,732,942
  This ongoing project funds relocation of streetlights displaced by City of Seattle transportation projects.
- LED Streetlight Conversion Program (MC-CL-ZL8441): $4,754,853
  This project is the second-generation replacement of LED luminaires and will be deployed with a controls system to replace all cobra head streetlights. The project is expected to achieve an additional 20% annual energy savings and prevent 2,720 metric tons of carbon from being released into the atmosphere. Included in this project will be a color temperature reduction to 3000K to improve customer reports of discomfort glare. This project continues the work originally chartered in 2009 to upgrade all City-owned streetlights to LED, which achieved an estimated annual 40% energy savings and avoided 5,446 metric tons of carbon released into the atmosphere. Since then, the LED industry has matured, and the original fixtures are no longer a benchmark of efficiency and are nearing the end of life.
- Sound Transit 3 (MC-CL-ZT8467): $4,396,273
  This project provides the engineering and construction of relocated and/or new City Light facilities required for two new light rail lines and related transit facilities from downtown Seattle to Ballard and West Seattle, approved by voters in November 2017 as part of the Sound Transit 3 initiative. City Light activities include engineering and construction of electric power feeder relocations and upgrades, power services for the planned light rail lines, and various other tasks.

Power Supply

Projects in this program include energy efficiency, environmental claims, improvements to dams, generators, powerhouses, as well as compliance work to meet federal licensing and environmental mitigation requirements for hydroelectric dams. Rebuilds or replacements of major power production equipment are sequenced to reduce the impact to power generation and to minimize fluctuations in the annual amount of capital spending.

For 2026, the CIP includes $130.5 million in funding for 26 projects in Power Supply. Highlights include:

- Energy Efficiency (MC-CL-WC2250): $33,664,941
  This ongoing project funds energy efficiency programs at City Light.
- Boundary – Licensing Mitigation (MC-CL-XB6987): $14,960,673
  This ongoing project implements protection, mitigation, and enhancement measures required by the terms and conditions of the Boundary Hydroelectric Project license issued by the Federal Energy Regulatory Commission (FERC) in 2013. The license allows for the continued operation of the project, City Light's largest generating station producing approximately 25% to 40% of the utility's power supply.
- Newhalem Creek Hydroelectric Decommissioning (MC-CL-XS6307): $14,233,096
  This project funds the decommissioning of the Newhalem Creek Hydroelectric Project. This project comprises coordination with FERC and intervenors in the process to surrender the license for the Newhalem Creek Hydroelectric Project, as well the planning, design, and decommissioning of the facilities.

- Skagit – Relicensing (MC-CL-XS6986): $12,635,934
  This ongoing project supports the relicensing activities for the Skagit River Hydroelectric Project, including support of staff, environmental studies, documentation, and consultation. Relicensing work began in 2019. The previous FERC license for the Skagit Project expired in April 2025. City Light submitted the final license application to FERC in April 2023, but work continues to refine the details of proposed protection, mitigation, and enhancement measures. City Light is operating the project under annual licenses while we work with federal and state agencies, Tribes, and other organizations to finalize a long-term agreement that we will submit to FERC.
- Boundary Powerhouse – Unit 52 Generator Rebuild (MC-CL-XB6535): $8,322,366
  This project funds rewinding and refurbishing of the Boundary Powerhouse Unit 52 generator and upgrades its fire-suppression system. Work may also include mechanical upgrades or installations of seal rings, wicket gates, and diagnostic equipment. This programmatic maintenance helps extend the useful life of the generator.
- Skagit Minor Emergent (MC-CL-XS6405): $8,130,013
  This ongoing project provides funding for emergent capital improvement needs for various facilities at the Skagit Project. This project also funds small scheduled capital projects with cost estimates of less than $25,000.
- Environmental Claims (MC-CL-WC3133) $7,991,329
  This ongoing project funds all environmental liability clean-up and remediation work on City Light-owned and non-owned properties, whether voluntary or ordered by state or federal environmental regulating agencies.
- Tolt Relicensing (MC-CL-XC6985): $6,296,147
  The South Fork Tolt Hydroelectric Project FERC License expires in July 2029. Without a license the project cannot be legally operated. This project funds the preparation of necessary documentation to be filed with the FERC by June 2027 to either acquire a new operating license for the project or decommission it. The FERC relicensing process requires preparing and filing a Notice of Intent (NOI) and Preliminary Application Document (PAD), both filed in April 2024, and Preliminary and Final License applications. Work began in 2021 to prepare the PAD and start the relicensing process. The main study phase of relicensing will occur in 2025 and 2026, which will require consultant and agency support for studies, reporting, and preparation of the final license application due in 2027. If City Light were to decide to cease operating the project instead of relicensing it, a Decommissioning Application would need to be filed, which requires many of the same elements and funding to complete this work.

Transmission

Projects in this program fund refurbishment and expansion of utility-owned high-voltage transmission infrastructure that transports electricity from generation facilities to City Light's service territory, as well as within the service territory.

For 2026, the CIP budget includes $3.2 million for four projects in Transmission. Highlights include:

- Transmission Reliability (MC-CL-YT7104: $2,322,530
  This ongoing project funds replacement and improvement of transmission structures and conductors. This work may include engineering, construction, and related work, as well as minor improvements to overhead or underground transmission system assets to improve reliability.
- Transmission Inter-Agency (MC-CL-YT7105): $607,616
  This ongoing project provides demand-driven improvements to City Light's transmission system, including reimbursable transmission work and relocations of transmission equipment to meet

customer, other utility, agency, and regulatory requirements. It permits City Light to meet its duties to relocate facilities at the request of other agencies.

CIP Revenue Sources

Approximately 60% of the CIP is funded through the sale of revenue bonds, based on financial policies set forth in Resolution 31187. The remaining 40% is funded by revenues from retail electric rates, wholesale sales, direct customer billings for service connections and other customer requested work, and assorted fees. Federal and state grant funding are also anticipated funding sources in this six-year timeframe; these funds will be added to the CIP as the grants are approved.

Summary of Upcoming Budget Issues and Challenges

Budget Issues

City Light's strategic plan commitment to hold rate increases to levels resembling inflation limits CIP spending to the amounts previously identified in the adopted six-year plan. This means that change requests with new funding needs must be offset with reductions elsewhere in the CIP.

The Undergrounding Program does not include all the funding needed to make substantial progress on this body of work. Supply chain and staffing constraints have exacerbated the long lead times needed to design and replace underground cabling. Therefore, funding is being shifted to offset other critical capital funding needs until a more focused effort can resume on undergrounding. Ultimately, resources will need to be assigned to increase the replacement of failing underground cables. City Light anticipates rate impacts associated with adequately funding the undergrounding work in the future.

The Final License Application for the Skagit Hydroelectric Project was filed with the federal government in April 2023, and it reflects the input of the many agencies and organizations who have been engaged in this process since 2019. Final license approval and costs are still pending. Because it is still under negotiation, this budget proposal does not include costs explicitly associated with fulfilling the terms of a new Skagit license.

Inflation of materials and labor costs continue to be significant. Material costs are driving increased capital costs, and supply chain issues make maintaining inventory challenging and costly. In addition, potential tariffs are expected to increase production costs, potentially leading to higher prices for energy and utility services and may cause supply chain disruptions.

Challenges

There are several challenges that will transform our business over the next decade:

- *New technologies are transforming how people use electricity.* Commercialization of energy technologies poses a potential risk to City Light. New options and products for controlling consumption, generating, and storing electricity will impact how customers interact with their local utility. Utilities must continue to evolve and to develop their products and services to best serve shifting customer needs and expectations.
- *Declining retail energy consumption and electrification.* Until recently, customer energy consumption was trending downward, mostly due to energy efficient building codes and new technologies. Population growth, along with electrification of vehicles and buildings, has steadily increased power consumption in City Light's service area, and the trend is expected to continue. This reinforces the critical need for grid investments that will be required to effectively serve this new demand. This changing landscape calls for managing impacts to rates while also understanding and compensating for inequities in access to green, cost-saving technologies.

- *Impact of retirements and legacy practices.* As more employees become eligible for retirement and workflows are not documented or digitized, City Light risks the loss of institutional memory, costly service interruptions, and a potential impact on service delivery. Capital technology investments need to encompass broader project scopes that include more process standardizations and automations, as well as robust organizational change management activities to facilitate the workforce's adoption of new processes and tools.
- *Climate change continues, and clean energy is more valuable than ever.* Weather pattern changes affect reservoir levels and seasonal energy consumption, leading to increasing volatility of energy supply and demand. Since 1910, City Light has provided its customers with reliable, affordable, and environmentally responsive clean energy. As the utility continues this tradition and plans for the future, it must account for growing power supply demands from its customers, while prioritizing emission reductions and ensuring an equitable clean energy transition for all customers served.
- *We need to double our nameplate capacity in the next nine years*. The 2024 Integrated Resources Plan showed that SCL needs to add 1,825MW of new nameplate generation (i.e., the amount of power produced under ideal conditions) to meet the needs of transportation and building electrification, and city growth. The plan also identifies the need to add 118MW of conservation. Every new megawatt will cost significantly more than the cost of our current power. The entire Northwest region needs to increase capacity by 30% and many other utilities need to convert to clean energy sources as well, further driving up prices.

New and Deleted Projects

City Light's 2026 Proposed CIP includes one new project, the Georgetown Steam Plant Rehabilitation project (MC-CL-XF9163). This $12 million project funds the repair of the exterior envelope of the Georgetown Steam Plant.

Several projects are not being included in the proposed CIP that were included in the 2025 Adopted CIP because these projects are complete or no longer needed. The projects that are no longer included are as follows:

- MC-CL-YD9977 LRDS Editor Upgrade
- MC-CL-ZO8430 Creston-Nelson to Intergate East Feeder Installation
- MC-CL-XB6635 Boundary Fiber Ring Upgrade
- MC-CL-ZT8470 Center City Connector City Light
- MC-CL-ZF9962 Document Management System
- MC-CL-YD9957 Enterprise Geographic Information System
- MC-CL-ZC9937 New Customer Information System
- MC-CL-YD9948 RCOS Power Plant Controller Replacement
- MC-CL-XS6562 Ross – Governors
- MC-CL-ZF9985 System Control Center System Map Board Replacement
- MC-CL-YD9978 Vegetation Management Compliance System

Future Projects/What is on the Horizon

- Demand for transportation and building electrification continues to grow and will support multiple policy commitments as well as Mayoral and City Council priorities. The need to support large scale

commercial electrification includes maritime applications, including WSDOT ferries, the Port of Seattle, various types of commercial ships, trucking, and multiple large-scale district energy electrification projects as well as building code and Building Energy Performance Standards, which will drive building electrification load increases.

- Support of the Sound Transit Light Rail expansion will require significant investment to relocate and reroute City Light infrastructure.
- As our world and environment change, the grid must keep up. Updating grid infrastructure, integrating renewable energy resources, and accommodating new technologies will ensure the grid is reliable, resilient to impacts from climate change, and secure from cyberattacks.
- City Light's Distributed Energy Resource Management System (DERMS) is an essential technology for establishing a grid that supports the two-way exchange of energy between the utility and our customers. This will allow us to manage the operation of distributed energy resources such as solar panels, wind turbines, and energy storage systems—all key to decarbonizing the energy sector. It will also manage the charging and discharging of electric vehicles and other energy storage systems, supporting both vehicle and building electrification and enhancing grid stability.
- Seattle is serving as a host city for the FIFA 2026 World Cup, for which it will host six games, with an expected influx of more than one million non-Seattle residents for the event and more than five billion expected viewers. City Light has key roles to play in the execution of a successful event, including working with stadiums and key event spaces to fully invest in energy efficiency, to design and construct any necessary services to support power needs for key facilities and electric vehicle chargers, and ensure reliable continuous operations to key event spaces and corridors. In addition, City Light will plan for cyber and physical security needs and upgrades to street lighting for key event corridors. Support for the FIFA event is expected to be handled through existing staff and reimbursable capital investments funded by the requestors.

Advanced Metering Infrastructure

Project No:	MC-CL-ZS8426	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2015 - 2023	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$102,317	**Urban Village:**	Not in an Urban Village

The first phase of this project replaced approximately 400,000 meters with Smart Meters. The second phase of this project funds the replacement of approximately 25,000 remaining meters with Smart Meters allowing two-way communication between Seattle City Light and its customers, residential or commercial. Smart Meters continuously record and transmit consumption data to the utility. They also automate meter reading, increase customer service, heighten billing capacity, reduce energy consumption, improve outage restoration efficiency, and support rate structure flexibility. Implementation of the project positions the utility to comply with North American Electric Reliability Corporation (NERC) and Federal Energy Regulatory Commission (FERC) programs and requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	102,317	-	-	-	-	-	-	-	102,317
Total:	**102,317**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**102,317**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	102,317	-	-	-	-	-	-	-	102,317
Total:	**102,317**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**102,317**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Alaskan Way Viaduct and Seawall Replacement - Utility Relocations

Project No:	MC-CL-ZT8307	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	SR 99 / Battery St
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2002 - 2026	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$246,108	**Urban Village:**	Not in an Urban Village

This project provides relocation of electric distribution infrastructure associated with the replacement of the Alaskan Way Viaduct and improvements to the Seawall and Central Waterfront.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	242,835	3,273	-	-	-	-	-	-	246,108
Total:	**242,835**	**3,273**	**-**	**-**	**-**	**-**	**-**	**-**	**246,108**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	242,835	3,273	-	-	-	-	-	-	246,108
Total:	**242,835**	**3,273**	**-**	**-**	**-**	**-**	**-**	**-**	**246,108**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary - DC Battery System & Charge Modernization

Project No:	MC-CL-XB6566	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2017 - 2027	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$3,157	**Urban Village:**	Outside City of Seattle

This project replaces the multiple existing DC battery systems at Boundary.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,538	1,018	601	-	-	-	-	-	3,157
Total:	**1,538**	**1,018**	**601**	**-**	**-**	**-**	**-**	**-**	**3,157**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	1,538	1,018	601	-	-	-	-	-	3,157
Total:	**1,538**	**1,018**	**601**	**-**	**-**	**-**	**-**	**-**	**3,157**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary - Level 6 Deck Stabilization

Project No:	MC-CL-XB6604	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2017 - 2023	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$2,953	**Urban Village:**	Not in an Urban Village

This project installs a new system of rock bolts and other forms of rock anchors to improve the structural stability of the Level 6 Deck on Boundary Dam. This portion of the dam is attached to and supported by the adjacent rock. Inspections revealed a weakness in the current attachments and use of the deck by heavy equipment is restricted until these improvements are made.This project also includes stabilization of rock blocks in the powerhouse machine hall.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	2,949	4	-	-	-	-	-	-	2,953
Total:	**2,949**	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**2,953**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	2,949	4	-	-	-	-	-	-	2,953
Total:	**2,949**	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**2,953**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary - Licensing Mitigation

Project No:	MC-CL-XB6987	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Investment	**Location:**	10382 Boundary Rd, Metaline, WA 99153
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project implements protection, mitigation, and enhancement measures required by the terms and conditions of the Boundary Hydroelectric Project license issued by the Federal Energy Regulatory Commission (FERC) in 2013. The license allows for the continued operation of the project, City Light's largest generating station producing approximately 25% to 40% of the utility's power supply.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	172,575	20,611	14,961	19,862	19,873	22,795	23,283	22,754	316,714
Total:	**172,575**	**20,611**	**14,961**	**19,862**	**19,873**	**22,795**	**23,283**	**22,754**	**316,714**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	172,575	20,611	14,961	19,862	19,873	22,795	23,283	22,754	316,714
Total:	**172,575**	**20,611**	**14,961**	**19,862**	**19,873**	**22,795**	**23,283**	**22,754**	**316,714**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Control Room Alarm System Replacement

Project No:	MC-CL-XB6637	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Outside City of Seattle
Start/End Date:	2019 - 2028	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$95	**Urban Village:**	Not in an Urban Village

This project replaces the system of alarms and annunciator panels in the Boundary Control room with a modern system that integrates with the current automation system. Alarms will be routed to PH Operator terminals where information will be displayed as to the nature of the alarm. Due to the large number of circuits that will need to be replaced, this project will be implemented in phases over several years.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	95	-	-	-	-	-	-	-	95
Total:	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**95**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	95	-	-	-	-	-	-	-	95
Total:	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**95**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Facilities Master Plan

Project No:	MC-CL-XB6642	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project installs a new system of rock bolts and other forms of rock anchors to improve the structural stability of the Level 6 Deck on Boundary Dam. This portion of the dam is attached to and supported by the adjacent rock. An inspection revealed a weakness in the current attachments and use of the deck by heavy equipment is restricted until these improvements are made.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	77	-	-	-	2,566	3,408	-	2,050	8,101
Total:	**77**	**-**	**-**	**-**	**2,566**	**3,408**	**-**	**2,050**	**8,101**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	77	-	-	-	2,566	3,408	-	2,050	8,101
Total:	**77**	**-**	**-**	**-**	**2,566**	**3,408**	**-**	**2,050**	**8,101**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Facility - Minor Improvements Program

Project No:	MC-CL-XB6401	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	10382 Boundary Rd, Metaline, WA 99153
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides funding for emergent capital projects, specifically related to Boundary Facilities. These projects are by definition, unforeseeable, unscheduled, unpredictable, and occur on a first-come, first serve basis.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	24,539	3,954	700	267	5,228	5,224	8,000	6,000	53,911
Total:	**24,539**	**3,954**	**700**	**267**	**5,228**	**5,224**	**8,000**	**6,000**	**53,911**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	24,539	3,954	700	267	5,228	5,224	8,000	6,000	53,911
Total:	**24,539**	**3,954**	**700**	**267**	**5,228**	**5,224**	**8,000**	**6,000**	**53,911**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Governor Rehabilitation

Project No:	MC-CL-XB6641	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Outside City of Seattle
Start/End Date:	2029 - 2032	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$8,400	**Urban Village:**	Not in an Urban Village

This project replaces the control systems on all six Boundary generating units. A condition assessment of the Boundary generating units found a number of problems with the governor controls including poor transfer between primary and backup operation, reset problems, and controller lock-up.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	-	-	-	-	200	4,000	2,000	6,200
Total:	**-**	**-**	**-**	**-**	**-**	**200**	**4,000**	**2,000**	**6,200**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	-	-	-	-	-	200	4,000	2,000	6,200
Total:	**-**	**-**	**-**	**-**	**-**	**200**	**4,000**	**2,000**	**6,200**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Powerhouse - Unit 51 Generator Rebuild

Project No:	MC-CL-XB6351	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	10382 Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2017 - 2027	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$46,597	**Urban Village:**	Not in an Urban Village

This project provides the rewinding and refurbishing of the Unit 51 generator to extend its useful life, which is part of a programmatic series of projects to maintain the Utility's aging generators. It also replaces the carbon dioxide fire-suppression system with a water sprinkler system to enhance worker safety. If technology is sufficiently advanced, it may also include a rotor-mounted scanner or other diagnostic equipment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	45,145	1,452	-	-	-	-	-	-	46,597
Total:	**45,145**	**1,452**	**-**	**-**	**-**	**-**	**-**	**-**	**46,597**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	45,145	1,452	-	-	-	-	-	-	46,597
Total:	**45,145**	**1,452**	**-**	**-**	**-**	**-**	**-**	**-**	**46,597**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Powerhouse - Unit 52 Generator Rebuild

Project No:	MC-CL-XB6535	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2019 - 2027	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$39,358	**Urban Village:**	Outside City of Seattle

This project provides rewinding and refurbishing of the Boundary Powerhouse Unit 52 generator and upgrades its fire-suppression system. Work may also include mechanical upgrades or installations of seal rings, wicket gates, and diagnostic equipment. This programmatic maintenance helps extend the useful life of the generator.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	17,498	8,384	8,322	4,654	500	-	-	-	39,358
Total:	**17,498**	**8,384**	**8,322**	**4,654**	**500**	**-**	**-**	**-**	**39,358**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	17,498	8,384	8,322	4,654	500	-	-	-	39,358
Total:	**17,498**	**8,384**	**8,322**	**4,654**	**500**	**-**	**-**	**-**	**39,358**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Powerhouse - Unit 54 Generator Rebuild

Project No:	MC-CL-XB6353	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	10382 Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2018 - 2027	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$43,329	**Urban Village:**	Not in an Urban Village

This project provides rewinding and refurbishing of the Boundary Powerhouse Unit 54 generator and upgrades the fire-suppression system. Work may also include mechanical upgrades or installations of seal rings, wicket gates, and diagnostic equipment. This programmatic maintenance helps extend the useful life of the generator.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	40,378	2,951	-	-	-	-	-	-	43,329
Total:	**40,378**	**2,951**	**-**	**-**	**-**	**-**	**-**	**-**	**43,329**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	40,378	2,951	-	-	-	-	-	-	43,329
Total:	**40,378**	**2,951**	**-**	**-**	**-**	**-**	**-**	**-**	**43,329**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Powerhouse Generator Step-up Transformer Replacement

Project No:	MC-CL-XB6493	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	New Facility	**Location:**	10382 Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2010 - 2029	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$59,868	**Urban Village:**	Not in an Urban Village

This project replaces six existing step-up transformers at Boundary Dam and funds the purchase of a seventh transformer to keep as a spare in inventory due to long lead times for these specialized parts. This project helps avoid prolonged loss of generation due to forced outage.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	32,696	12,183	2,643	7,252	5,034	60	-	-	59,868
Total:	**32,696**	**12,183**	**2,643**	**7,252**	**5,034**	**60**	**-**	**-**	**59,868**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	32,696	12,183	2,643	7,252	5,034	60	-	-	59,868
Total:	**32,696**	**12,183**	**2,643**	**7,252**	**5,034**	**60**	**-**	**-**	**59,868**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Service Area Paving

Project No:	MC-CL-XB6632	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2024 - 2025	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$461	**Urban Village:**	Not in an Urban Village

This project provides paving of the Boundary service area roadways and parking areas.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	438	23	-	-	-	-	-	-	461
Total:	**438**	**23**	**-**	**-**	**-**	**-**	**-**	**-**	**461**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	438	23	-	-	-	-	-	-	461
Total:	**438**	**23**	**-**	**-**	**-**	**-**	**-**	**-**	**461**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Station Service Transformer Replacement

Project No:	MC-CL-XB6627	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 3 - Design	**Council District:**	Outside City of Seattle
Start/End Date:	2019 - 2032	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$11,578	**Urban Village:**	Not in an Urban Village

This project replaces two aging station service transformers at Boundary. It is assumed that they will be specified and procured together but installed in two sequential years. Station service transformers provide power to the powerhouse, dam and service area. It is likely that the rating of the transformers will need to be increased to accommodate load increases associated with the addition of new circuits in the powerhouse for automation, controls and machine monitoring.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	296	515	-	300	1,500	2,279	3,767	2,922	11,578
Total:	**296**	**515**	**-**	**300**	**1,500**	**2,279**	**3,767**	**2,922**	**11,578**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	296	515	-	300	1,500	2,279	3,767	2,922	11,578
Total:	**296**	**515**	**-**	**300**	**1,500**	**2,279**	**3,767**	**2,922**	**11,578**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Boundary Sump Pump Drive Replacement

Project No:	MC-CL-XB6633	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary Rd, Metaline, WA 99153
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2019 - 2024	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$509	**Urban Village:**	Not in an Urban Village

This project replaces and modernizes drive systems for sump pump at Boundary powerhouse. Portions of Boundary powerhouse are below the level of the tailrace and there is a reliance on a series of sump pumps to keep the powerhouse dry. Projects to replace the sump pumps are completed, and now the drive systems for each pump need to be replaced and modernized.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	509	-	-	-	-	-	-	-	509
Total:	**509**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**509**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	509	-	-	-	-	-	-	-	509
Total:	**509**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**509**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Broad Street Substation - Network

Project No:	MC-CL-YN8203	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	319 6th AVE N
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds a programmatic approach for comprehensive management of underground network assets serving customers in the Belltown and Denny Regrade areas. The project enhances network reliability and provides sufficient service capacity for the growing electrical power needs of the Denny Triangle and potentially a portion of South Lake Union area.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	109,563	3,617	1,015	-	-	-	-	-	114,196
Total:	**109,563**	**3,617**	**1,015**	**-**	**-**	**-**	**-**	**-**	**114,196**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	109,563	3,617	1,015	-	-	-	-	-	114,196
Total:	**109,563**	**3,617**	**1,015**	**-**	**-**	**-**	**-**	**-**	**114,196**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Building Envelope Upgrades

Project No:	MC-CL-XF9072	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces or restores exterior moisture and thermal barrier components of buildings such as roofing and insulation systems, exterior siding and cladding systems, windows and exterior doors. This project allows for the proactive replacement of building exteriors in order to avert costly structural damage and prevent the growth of toxic mold inside wall cavities and ceiling spaces that can easily render a building uninhabitable. The project also enhances operational efficiency by mitigating emergency repairs which disrupt utility operations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	14,520	35	-	-	-	-	-	-	14,554
Total:	**14,520**	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**14,554**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	14,520	35	-	-	-	-	-	-	14,554
Total:	**14,520**	**35**	**-**	**-**	**-**	**-**	**-**	**-**	**14,554**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Cedar Falls Powerhouse - Unit 5/6 Generator Protective Relay

Project No:	MC-CL-XC6450	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	19901 Cedar Falls Rd SE, North Bend, WA 98045
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2007 - 2024	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$5,941	**Urban Village:**	Not in an Urban Village

This project upgrades the present generator protection for Units 5 and 6, which lacks some basic protection elements to protect it from abnormal frequency and voltages. Upgrading and reconfiguring the protective relays is critical to preparing the new Cedar Falls substation for operation. This project replaces existing protective relays, upgrades the generator protection packages, and replaces the electrical and mechanical lockout relays. The project permits City Light to comply with the North American Electric Reliability Council (NERC) and the Western Electricity Coordinating Council (WECC) regional requirements for maintaining the generator in-service during system disturbances.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	5,941	-	-	-	-	-	-	-	5,940
Total:	**5,941**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,940**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	5,941	-	-	-	-	-	-	-	5,940
Total:	**5,941**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,940**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Cedar Falls Substation & Bank 6 Replacement

Project No:	MC-CL-XC6573	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Cedar Falls
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2018 - 2026	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$29,378	**Urban Village:**	Outside City of Seattle

This project replaces the 60-year-old Bank 6 power step up transformer at Cedar Falls. Bank 6 provides the connection between Cedar Falls Generating Units 5 and 6 and the transmission system. The transformer is approaching the end of its useful life and the goal of this project is to replace it during a planned outage before it fails.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	21,361	7,999	18	-	-	-	-	-	29,378
Total:	**21,361**	**7,999**	**18**	**-**	**-**	**-**	**-**	**-**	**29,378**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	21,361	7,999	18	-	-	-	-	-	29,378
Total:	**21,361**	**7,999**	**18**	**-**	**-**	**-**	**-**	**-**	**29,378**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Cedar Falls/South Fork Tolt - Minor Improvements Program

Project No:	MC-CL-XC6406	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	19901 Cedar Falls Rd SE, North Bend, WA 98045
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds emergent capital projects related to the Cedar Falls and South Fork Tolt Facilities. In addition, it funds scheduled, small capital projects that have cost estimates less than $25,000. These projects are unforeseeable, unscheduled, unpredictable, and occur on a first-come, first serve basis.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	18,972	4,407	2,036	5,700	2,010	-	-	-	33,125
Total:	**18,972**	**4,407**	**2,036**	**5,700**	**2,010**	**-**	**-**	**-**	**33,125**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	18,972	4,407	2,036	5,700	2,010	-	-	-	33,125
Total:	**18,972**	**4,407**	**2,036**	**5,700**	**2,010**	**-**	**-**	**-**	**33,125**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

CenTrio Electrification

Project No:	MC-CL-ZS8510	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 2
Start/End Date:	2022 - 2045	**Neighborhood District:**	Downtown
Total Project Cost:	$4	**Urban Village:**	Downtown

This project funds the plan, design, procurement, construction, and commission of large City Light capital investment projects to deliver infrastructure required to meet electrification of CenTrio, a franchise utility that delivers steam for heating of multiple downtown buildings in Seattle.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4	-	-	-	-	-	-	-	4
Total:	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4	-	-	-	-	-	-	-	4
Total:	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Communications Improvements

Project No:	MC-CL-YD9009	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides funding for unforeseen emergent and critical work on City Light's communications systems to replace communications components due to failure, changing regulatory and security requirements, and requests from customers or other agencies. This project enhances flexibility to address emergent communication systems problems.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	12,240	2,335	1,148	1,520	1,547	1,427	1,415	1,451	23,082
Total:	**12,240**	**2,335**	**1,148**	**1,520**	**1,547**	**1,427**	**1,415**	**1,451**	**23,082**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	12,240	2,335	1,148	1,520	1,547	1,427	1,415	1,451	23,082
Total:	**12,240**	**2,335**	**1,148**	**1,520**	**1,547**	**1,427**	**1,415**	**1,451**	**23,082**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Dallas Ave. 26 kV Crossing

Project No:	MC-CL-YR8322	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Dallas Ave S
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 2
Start/End Date:	2005 - 2028	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$12,423	**Urban Village:**	South Park

This project reinstalls two 26kV feeders across the Duwamish River. This crossing backs up the Cambridge Corridor Crossing, providing redundant power supply to the area along East Marginal Way South. The area has many large industrial accounts.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,490	5,854	3,966	1,114	-	-	-	-	12,423
Total:	**1,490**	**5,854**	**3,966**	**1,114**	**-**	**-**	**-**	**-**	**12,423**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	1,490	5,854	3,966	1,114	-	-	-	-	12,423
Total:	**1,490**	**5,854**	**3,966**	**1,114**	**-**	**-**	**-**	**-**	**12,423**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Dam Safety Part 12 Improvements

Project No:	MC-CL-XB6626	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides the support analysis and data required to meet FERC regulations. City Light must demonstrate that the dams are monitored and engineering improvements are based on current climate conditions, most current engineering standards, and the appropriate devices, instrumentation, and tools. Activities may include Skagit bulkhead, Boundary new instrumentation, Diablo & Gorge GPS System, Boundary instrumentation, Boundary Part 12 Implementation and Skagit Part 12 Implementation.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,578	4,388	1,788	8,067	5,635	3,714	2,557	2,560	32,287
Total:	**3,578**	**4,388**	**1,788**	**8,067**	**5,635**	**3,714**	**2,557**	**2,560**	**32,287**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	3,578	4,388	1,788	8,067	5,635	3,714	2,557	2,560	32,287
Total:	**3,578**	**4,388**	**1,788**	**8,067**	**5,635**	**3,714**	**2,557**	**2,560**	**32,287**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Denny Substation - Network

Project No:	MC-CL-YN8404	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	Valley Street
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Lake Union
Total Project Cost:	N/A	**Urban Village:**	South Lake Union

This ongoing project funds network system work in the Denny Substation network area. Work may include design and construction, engineering design at the substation network interface, and underground conversion of streetlights, traffic signals, and telecom and fiber optic systems.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	112,633	3,268	1,989	-	-	-	-	-	117,891
Total:	**112,633**	**3,268**	**1,989**	**-**	**-**	**-**	**-**	**-**	**117,891**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	112,633	3,268	1,989	-	-	-	-	-	117,891
Total:	**112,633**	**3,268**	**1,989**	**-**	**-**	**-**	**-**	**-**	**117,891**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Denny Substation Tenant Improvements

Project No:	MC-CL-XF9235	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Valley Street
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2015 - 2025	**Neighborhood District:**	Lake Union
Total Project Cost:	$8,264	**Urban Village:**	South Lake Union

This project will program, design, and construct interior improvements within two building shell spaces within the Denny Substation. The two spaces are a southwest shell space which may house a community center or similar public amenity and a southeast shell space which may house a learning resource center or similar public amenity.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	8,132	133	-	-	-	-	-	-	8,264
Total:	**8,132**	**133**	**-**	**-**	**-**	**-**	**-**	**-**	**8,264**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	8,132	133	-	-	-	-	-	-	8,264
Total:	**8,132**	**133**	**-**	**-**	**-**	**-**	**-**	**-**	**8,264**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Denny Substation Transmission Lines

Project No:	MC-CL-YT7125	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Citywide
Start/End Date:	2008 - 2032	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$19,874	**Urban Village:**	Not in an Urban Village

This project provides work associated with the design and construction of new transmission lines to support the new Denny Substation. This expansion would divide the existing Pine to Broad Street transmission line into two transmission lines to improve system reliability and resiliency.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	18,516	354	249	162	144	146	150	153	19,874
Total:	**18,516**	**354**	**249**	**162**	**144**	**146**	**150**	**153**	**19,874**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	18,516	354	249	162	144	146	150	153	19,874
Total:	**18,516**	**354**	**249**	**162**	**144**	**146**	**150**	**153**	**19,874**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Diablo - Replace Bank Transformers

Project No:	MC-CL-XS6589	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Milepost 126 Stte Highway 20
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Outside City of Seattle
Start/End Date:	2029 - 2032	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$4,315	**Urban Village:**	Outside City of Seattle

This project replaces the two Diablo generator step up transformer banks as they reach the end of their useful life.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	-	-	-	-	315	-	4,000	4,315
Total:	**-**	**-**	**-**	**-**	**-**	**315**	**-**	**4,000**	**4,315**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	-	-	-	-	-	315	-	4,000	4,315
Total:	**-**	**-**	**-**	**-**	**-**	**315**	**-**	**4,000**	**4,315**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Diablo Dam - Spill Gate Trunnion Upgrades

Project No:	MC-CL-XS6610	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Milepost 126 Stte Highway 20
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This project provides replacement of the trunnion bushings in all 20 of Diablo Dam's spill gates with new synthetic bushings that are permanently sealed and lubricated, and perform associated supporting work.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	3,462	1,560	587	-	-	-	-	-	5,609
Total:	**3,462**	**1,560**	**587**	**-**	**-**	**-**	**-**	**-**	**5,609**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	3,462	1,560	587	-	-	-	-	-	5,609
Total:	**3,462**	**1,560**	**587**	**-**	**-**	**-**	**-**	**-**	**5,609**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution Area Communications Networks

Project No:	MC-CL-YD9307	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project installs fiber cable and equipment to all City Light dams, substations and service centers to create a secure, reliable, fast and redundant digital communications system for operations command and control. The fiber infrastructure provides a secure path for power distribution system control and dispatch, Energy Management System data, and other City Light communications. This project also supports Substation Automation, Distribution Automation, Distributed Generation, and automated meter reading projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	32,394	195	971	1,042	1,225	1,032	1,162	1,188	39,209
Total:	**32,394**	**195**	**971**	**1,042**	**1,225**	**1,032**	**1,162**	**1,188**	**39,209**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	32,394	195	971	1,042	1,225	1,032	1,162	1,188	39,209
Total:	**32,394**	**195**	**971**	**1,042**	**1,225**	**1,032**	**1,162**	**1,188**	**39,209**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution Automation

Project No:	MC-CL-YR8425	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project automates radial distribution feeders, which includes installation of equipment to provide remote control of operations of switches on power lines and gather real time data on conditions in distribution power lines. The installation of strategically placed switches provides the ability to automatically perform outage restoration, shift blocks of load to maximize efficiencies of feeders, and reconfigure the feeder grid. Typical operation involves remotely detecting that a feeder fault has occurred, locating the damaged portion of the feeder between two remote controlled line switches, isolating the damaged portion of the feeder by opening appropriate remote controlled line switches, and re-energizing undamaged portions of the feeder via the primary feeder source and one or more backup sources using automatically controlled tie switches.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	20,955	509	-	-	-	-	-	-	21,465
Total:	**20,955**	**509**	**-**	**-**	**-**	**-**	**-**	**-**	**21,465**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	20,955	509	-	-	-	-	-	-	21,465
Total:	**20,955**	**509**	**-**	**-**	**-**	**-**	**-**	**-**	**21,465**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution Systems Replacement

Project No:	MC-CL-YR8333	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project replaces underground and overhead equipment nearing the end of its usable life, is overloaded, or is required due to load growth. Replacement items may include but are not limited to poles, vaults, transformers, switches, cables, and all necessary apparatus for the distribution system.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	7,043	24,418	24,579	25,698	25,870	31,450	38,048	40,611	217,717
Total:	**7,043**	**24,418**	**24,579**	**25,698**	**25,870**	**31,450**	**38,048**	**40,611**	**217,717**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	7,043	24,418	24,579	25,698	25,870	31,450	38,048	40,611	217,717
Total:	**7,043**	**24,418**	**24,579**	**25,698**	**25,870**	**31,450**	**38,048**	**40,611**	**217,717**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Electric Vehicle Infrastructure

Project No:	MC-CL-XF9237	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Investment	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds the implementation of City Light's public electric vehicle charging pilot project. This project will deploy 26 public EV fast chargers within the service area, at both City-owned property and private sites. City Light owns and installs the charging infrastructure. This program allows customers access to carbon-neutral electricity that customers are demanding, better utilize current utility assets, and contribute to the Clean, Renewable-Powered City initiative and the aggressive goals of the Drive Clean Seattle Initiative.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	4,185	-	-	-	-	-	-	-	4,185
Total:	**4,185**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,185**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	4,185	-	-	-	-	-	-	-	4,185
Total:	**4,185**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,185**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Endangered Species Act Mitigation

Project No:	MC-CL-XP6990	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds work that protects and restores fisheries habitat in the Skagit and Tolt river basins. It implements the Endangered Species Act (ESA) Program for recovery of listed fish species that are potentially affected by City Light projects. The project includes land purchase, restoration, assessment, and management. The project reduces the likelihood of third party lawsuits under ESA and the reopening of claims by Federal agencies, e.g. the U.S. Fish and Wildlife Service, seeking additional measures to protect and restore the listed species.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	17,386	2,110	1,113	617	1,082	1,114	1,044	1,071	25,537
Total:	**17,386**	**2,110**	**1,113**	**617**	**1,082**	**1,114**	**1,044**	**1,071**	**25,537**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	17,386	2,110	1,113	617	1,082	1,114	1,044	1,071	25,537
Total:	**17,386**	**2,110**	**1,113**	**617**	**1,082**	**1,114**	**1,044**	**1,071**	**25,537**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Energy Conservation

Project No:	MC-CL-XF9320	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project installs improvements at SCL facilities to reduce energy consumption. Work is performed at facilities including generation sites, service centers, and substations. With documented savings, some project costs may be recovered from the Bonneville Power Administration.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	10,652	247	-	-	-	-	-	-	10,898
Total:	**10,652**	**247**	**-**	**-**	**-**	**-**	**-**	**-**	**10,898**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	10,652	247	-	-	-	-	-	-	10,898
Total:	**10,652**	**247**	**-**	**-**	**-**	**-**	**-**	**-**	**10,898**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Energy Efficiency

Project No:	MC-CL-WC2250	**BSL Code:**	BC-CL-W
Project Type:	Ongoing	**BSL Name:**	Conservation & Environmental - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds energy efficiency programs at City Light.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	68,873	37,118	33,665	34,926	36,694	39,013	41,405	32,695	324,389
Total:	**68,873**	**37,118**	**33,665**	**34,926**	**36,694**	**39,013**	**41,405**	**32,695**	**324,389**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	68,873	37,118	33,665	34,926	36,694	39,013	41,405	32,695	324,389
Total:	**68,873**	**37,118**	**33,665**	**34,926**	**36,694**	**39,013**	**41,405**	**32,695**	**324,389**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Energy Management System Upgrade

Project No:	MC-CL-YD9979	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Citywide
Start/End Date:	2020 - 2023	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$1,729	**Urban Village:**	Not in an Urban Village

This project funds the upgrade to maintain the City Light vendor supported Energy Management System (EMS) for Supervisory Control and Data Acquisition (SCADA) for power system operation that is current with industry technology, cyber security and regulatory compliant for highly available and reliable system operation. The EMS Replacement Project was deployed in 2016 with a planned investment objective to maintain current vendor support with software and hardware.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,729	-	-	-	-	-	-	-	1,729
Total:	**1,729**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,729**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	1,729	-	-	-	-	-	-	-	1,729
Total:	**1,729**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,729**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Enterprise Software Solution Replacement Strategy

Project No:	MC-CL-YD9969	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	City Wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds the upgrade or replacement of key applications and systems as part of the Utility Technology Portfolio. Timely upgrades and replacements ensure that technology and enterprise-level software resources are up to date, fully functional, and continue to deliver more benefits and technology automations to internal and external customers.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	45,293	21,947	15,654	9,242	14,106	16,757	18,030	14,768	155,797
Total:	**45,293**	**21,947**	**15,654**	**9,242**	**14,106**	**16,757**	**18,030**	**14,768**	**155,797**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	45,293	21,947	15,654	9,242	14,106	16,757	18,030	14,768	155,797
Total:	**45,293**	**21,947**	**15,654**	**9,242**	**14,106**	**16,757**	**18,030**	**14,768**	**155,797**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Environmental Claims

Project No:	MC-CL-WC3133	**BSL Code:**	BC-CL-W
Project Type:	Ongoing	**BSL Name:**	Conservation & Environmental - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds all environmental liability clean-up and remediation work on City Light owned and non-owned properties, whether voluntary or ordered by State or Federal environmental regulating agencies.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	12,951	14,117	7,991	6,378	5,455	8,934	11,386	13,037	80,248
Total:	**12,951**	**14,117**	**7,991**	**6,378**	**5,455**	**8,934**	**11,386**	**13,037**	**80,248**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	12,951	14,117	7,991	6,378	5,455	8,934	11,386	13,037	80,248
Total:	**12,951**	**14,117**	**7,991**	**6,378**	**5,455**	**8,934**	**11,386**	**13,037**	**80,248**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Environmental Safeguarding and Remediation of Facilities

Project No:	MC-CL-XF9152	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides improvements to prevent air and water pollution at City Light facilities. Projects may include ventilation for painting operations, storage equipment for toxic material, containment provisions to provide protection in the event of a spill or leak, and handling equipment to enable safe movement of hazardous items.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	664	-	-	-	-	-	-	-	664
Total:	**664**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**664**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	664	-	-	-	-	-	-	-	664
Total:	**664**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**664**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Equipment Fleet Replacement

Project No:	MC-CL-XF9101	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds the purchase of light-duty and heavy-duty mobile equipment fleet vehicles. This includes replacement of specialized fleet vehicles for electric utility use, as well as enhancements and additions of green alternatives such as electric-powered vehicles.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	110,362	36,088	12,648	12,700	12,700	12,992	13,212	13,542	224,243
Total:	**110,362**	**36,088**	**12,648**	**12,700**	**12,700**	**12,992**	**13,212**	**13,542**	**224,243**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	110,362	36,088	12,648	12,700	12,700	12,992	13,212	13,542	224,243
Total:	**110,362**	**36,088**	**12,648**	**12,700**	**12,700**	**12,992**	**13,212**	**13,542**	**224,243**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Facilities Improvements

Project No:	MC-CL-XF9103	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds both planned and emergent needs for facility modifications, real estate development & maintenance, equipment replacements, upgrades to office spaces and workspaces, life/safety modifications and components, addressing environmental and remediation concerns, and reducing energy consumption. A major component shall include infrastructure maintenance and construction of a building which involves several activities, which may vary depending on the project's scope, but typically includes developing a building design inclusive of architectural, structural, electrical, plumbing, and mechanical systems. The project shall also support the design process necessary to plan capital works, such as architect and other consultants to develop plans and specifications that meet the project's functional and aesthetic requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	39,084	21,486	5,512	9,146	7,233	7,447	7,596	7,786	105,290
Total:	**39,084**	**21,486**	**5,512**	**9,146**	**7,233**	**7,447**	**7,596**	**7,786**	**105,290**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	39,084	21,486	5,512	9,146	7,233	7,447	7,596	7,786	105,290
Total:	**39,084**	**21,486**	**5,512**	**9,146**	**7,233**	**7,447**	**7,596**	**7,786**	**105,290**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Facilities Infrastructure Improvements

Project No:	MC-CL-XF9156	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project upgrades and replaces the structural, electrical or mechanical systems, or other base building systems critical to building operations, and site development items. Work under this project may include plumbing replacements, HVAC related systems, power distribution systems, tanks, elevators, fire suppression systems, drainage systems, exterior and interior lighting, landscaping, irrigation, paving, stairs, and sidewalks. This project is intended for emergent work not yet identified and is not intended as a duplicate for other infrastructure improvements included in specific projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,435	-	-	-	-	-	-	-	4,435
Total:	**4,435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,435**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,435	-	-	-	-	-	-	-	4,435
Total:	**4,435**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,435**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Facilities Regulatory Compliance

Project No:	MC-CL-XF9151	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project is for the investigation of contamination and remediation, if necessary, of property that the utility is targeting for disposal.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,682	3,816	10	-	-	-	-	-	7,508
Total:	**3,682**	**3,816**	**10**	**-**	**-**	**-**	**-**	**-**	**7,508**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	3,682	3,816	10	-	-	-	-	-	7,508
Total:	**3,682**	**3,816**	**10**	**-**	**-**	**-**	**-**	**-**	**7,508**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

First Hill - Network

Project No:	MC-CL-YN8301	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	1100 Madison St
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	East District
Total Project Cost:	N/A	**Urban Village:**	First Hill/Capitol Hill

This ongoing project funds a programmatic approach for comprehensive management of underground network assets serving customers in the First Hill area. This project funds annual work required, such as balancing feeder cables to their maximum service build out limit, performing engineering analysis to determine system feeder assignments, required for new service connections, and replacement of cables that fail while in service.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	23,695	2,158	1,171	-	-	-	-	-	27,025
Total:	**23,695**	**2,158**	**1,171**	**-**	**-**	**-**	**-**	**-**	**27,025**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	23,695	2,158	1,171	-	-	-	-	-	27,025
Total:	**23,695**	**2,158**	**1,171**	**-**	**-**	**-**	**-**	**-**	**27,025**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fork Tolt License Mitigation

Project No:	MC-CL-WC3131	**BSL Code:**	BC-CL-W
Project Type:	Ongoing	**BSL Name:**	Conservation & Environmental - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This ongoing project funds activities related to the South Fork Tolt License Mitigation and Settlement Agreement from 1988 to 2028. Activities include but are not limited to spawning surveys and placement of woody debris.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	574	110	129	130	131	133	134	136	1,476
Total:	**574**	**110**	**129**	**130**	**131**	**133**	**134**	**136**	**1,476**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	574	110	129	130	131	133	134	136	1,476
Total:	**574**	**110**	**129**	**130**	**131**	**133**	**134**	**136**	**1,476**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Georgetown Steam Plant Rehabilitation

Project No:	MC-CL-XF9163	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Off Wa 99 At King County Airport
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 1
Start/End Date:	2026 - 2028	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$12,000	**Urban Village:**	Greater Duwamish

This project 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.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	-	9,000	3,000	-	-	-	-	12,000
Total:	**-**	**-**	**9,000**	**3,000**	**-**	**-**	**-**	**-**	**12,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	-	-	9,000	3,000	-	-	-	-	12,000
Total:	**-**	**-**	**9,000**	**3,000**	**-**	**-**	**-**	**-**	**12,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Georgetown Steamplant Access Road

Project No:	MC-CL-XF9233	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Off Wa 99 At King County Airport
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 2
Start/End Date:	2015 - 2026	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$3,135	**Urban Village:**	Greater Duwamish

This project will design and construct a road and associated infrastructure for public access to the Georgetown Steam Plant. This work will be partially funded by King County, who initiated street development in 2000 that cut off access to the steam plant.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	433	2,702	-	-	-	-	-	-	3,135
Total:	**433**	**2,702**	**-**	**-**	**-**	**-**	**-**	**-**	**3,135**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	433	2,702	-	-	-	-	-	-	3,135
Total:	**433**	**2,702**	**-**	**-**	**-**	**-**	**-**	**-**	**3,135**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Gorge Crane Rehabilitation

Project No:	MC-CL-XS6639	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Milepost 121 State Highway 20
Current Project Stage:	Stage 4 - Procurement/Bid	**Council District:**	Outside City of Seattle
Start/End Date:	2021 - 2027	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$16,329	**Urban Village:**	Not in an Urban Village

This project refurbishes or replaces mechanical and electrical systems for the Gorge powerhouse cranes and will provide safety upgrades to comply with current code. The Gorge powerhouse crane has never undergone a major refurbishment. The three Gorge generating units are planned for overhauls within the next ten years, and will require a reliable crane. The crane control system is being modernized to allow for better control and accuracy.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	525	6,895	3,128	5,781	-	-	-	-	16,329
Total:	**525**	**6,895**	**3,128**	**5,781**	**-**	**-**	**-**	**-**	**16,329**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	525	6,895	3,128	5,781	-	-	-	-	16,329
Total:	**525**	**6,895**	**3,128**	**5,781**	**-**	**-**	**-**	**-**	**16,329**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Gorge U21-24 overhauls

Project No:	MC-CL-XS6640	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Milepost 121 State Highway 20
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Outside City of Seattle
Start/End Date:	2023 - 2032	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$69,625	**Urban Village:**	Not in an Urban Village

This project overhauls Gorge units 21 - 24. The final scope of work will be determined during project chartering, but is expected to include replacing the stator winding, stator core, and excitation system. Refurbishment is expected for rotor components and other mechanical components. Planning is currently forecast to start in 2022 which would mean construction on the first unit would likely begin in 2025.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	122	523	-	5,858	23,447	21,188	18,487	69,625
Total:	**-**	**122**	**523**	**-**	**5,858**	**23,447**	**21,188**	**18,487**	**69,625**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	-	122	523	-	5,858	23,447	21,188	18,487	69,625
Total:	**-**	**122**	**523**	**-**	**5,858**	**23,447**	**21,188**	**18,487**	**69,625**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Grid Modernization

Project No:	MC-CL-YD9510	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds installation of technology and equipment to modernize the distribution grid, including distribution system sensors, automated and remote switches, and demand response systems. This project implements the Grid Modernization Plan and Roadmap, which describes the work needed to build a next-generation electric grid that can flexibly and cost-effectively absorb demand growth from electrification of buildings and transportation.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	1,818	5,824	6,718	7,288	7,704	7,939	8,100	8,303	53,695
Total:	**1,818**	**5,824**	**6,718**	**7,288**	**7,704**	**7,939**	**8,100**	**8,303**	**53,695**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	1,818	5,824	6,718	7,288	7,704	7,939	8,100	8,303	53,695
Total:	**1,818**	**5,824**	**6,718**	**7,288**	**7,704**	**7,939**	**8,100**	**8,303**	**53,695**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Hydro Project Spill Containment

Project No:	MC-CL-XP6530	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This ongoing project funds upgrades to generating plants that will either prevent oil spills through process improvements and equipment replacement, or provide additional containment capacity for accidental spills. These upgrades will include replacing oil filled transformers with dry-type transformers, building larger containment basins around oil filled equipment, reconfiguring powerhouse sumps, installing oil/water separators, and replacing greased valve bushings with greaseless bushings.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,565	523	200	250	-	-	-	-	4,537
Total:	**3,565**	**523**	**200**	**250**	**-**	**-**	**-**	**-**	**4,537**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	3,565	523	200	250	-	-	-	-	4,537
Total:	**3,565**	**523**	**200**	**250**	**-**	**-**	**-**	**-**	**4,537**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Interbay Substation - Development

Project No:	MC-CL-YS7756	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	17th Ave West
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2022 - 2025	**Neighborhood District:**	Magnolia/Queen Anne
Total Project Cost:	$136	**Urban Village:**	Ballard-Interbay Northend

This project plans, designs, and constructs a 26 kV substation in the Interbay area. This project installs 2-100 MVA transformers into a facility large enough to accommodate a third transformer at the site if required in the future. The project adds to the distribution network and provides a new path for power to the area. It provides assurance to the developers who are interested in projects in the South Lake Union district that City Light will be able to serve their needs reliably.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	46	91	-	-	-	-	-	-	136
Total:	**46**	**91**	**-**	**-**	**-**	**-**	**-**	**-**	**136**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	46	91	-	-	-	-	-	-	136
Total:	**46**	**91**	**-**	**-**	**-**	**-**	**-**	**-**	**136**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

IT Infrastructure

Project No:	MC-CL-ZF9915	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds replacement and improvement of the Utility's information technology infrastructure. This infrastructure provides applications, data storage, and print services to the utility, and supports activities and applications including Microsoft Outlook, remote connectivity, electronic communications and recording of power marketing transactions (E-tagging), the City InWeb and network, common and City Light applications, UNIX services, and infrastructure change management. Components purchased by this project include servers, network and communications equipment, disk storage, and application and operating system software. Infrastructure is upgraded or replaced based upon a combination of factors, such as maintenance schedules, equipment warranties, availability of vendor support, Gartner recommendations, application growth, and security demands.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	9	800	978	978	978	1,000	1,000	1,000	6,742
Total:	**9**	**800**	**978**	**978**	**978**	**1,000**	**1,000**	**1,000**	**6,742**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	9	800	978	978	978	1,000	1,000	1,000	6,742
Total:	**9**	**800**	**978**	**978**	**978**	**1,000**	**1,000**	**1,000**	**6,742**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

IT Security Upgrades

Project No:	MC-CL-ZF9960	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The ongoing project updates or replaces information security systems that are at high risk of failure. The project enhances vulnerability and intrusion detection as well as response capabilities and procedures. The project provides (by way of illustration but not limitation) for implementation of systems to replace or upgrade firewalls, routers, switches, operating systems, intrusion detection capabilities, security information and event management, Linux patching procedures, Dynamic Host Configuration Protocol server, Domain Name System server, internal vulnerability scanning, and physical security cameras and networks for City Light locations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,751	633	792	594	643	709	723	741	6,587
Total:	**1,751**	**633**	**792**	**594**	**643**	**709**	**723**	**741**	**6,587**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	1,751	633	792	594	643	709	723	741	6,587
Total:	**1,751**	**633**	**792**	**594**	**643**	**709**	**723**	**741**	**6,587**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Landis and Gyr RTU Modernization Boundary, Cedar Falls and Skagit

Project No:	MC-CL-XB6565	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Boundary, Skagit and Cedar Falls power facilities
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides the installation of new remote temperature monitoring equipment at the Boundary, Skagit, and Cedar Falls power facilities.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	5,459	2,687	1,700	1,300	-	-	-	-	11,147
Total:	**5,459**	**2,687**	**1,700**	**1,300**	**-**	**-**	**-**	**-**	**11,147**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	5,459	2,687	1,700	1,300	-	-	-	-	11,147
Total:	**5,459**	**2,687**	**1,700**	**1,300**	**-**	**-**	**-**	**-**	**11,147**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Large Overhead and Underground Services

Project No:	MC-CL-ZS8365	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides large size electric power service connections from City Light's distribution system to the customer's meter for power requirements of greater than 3 MVA and 26 kV radial services. The project allows City Light to provide service to new customers in a safe, reliable, timely and cost effective manner as a means to fulfill its commitment to be a customer and community-focused organization. The cost of some of this work is generally reimbursed by the requesting customer.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	48,304	3,362	3,797	3,939	4,089	4,252	4,420	4,661	76,824
Total:	**48,304**	**3,362**	**3,797**	**3,939**	**4,089**	**4,252**	**4,420**	**4,661**	**76,824**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	48,304	3,362	3,797	3,939	4,089	4,252	4,420	4,661	76,824
Total:	**48,304**	**3,362**	**3,797**	**3,939**	**4,089**	**4,252**	**4,420**	**4,661**	**76,824**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Major Emergency

Project No:	MC-CL-ZS8380	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project covers unexpected problems that occur with the electrical system and result in repairs of over $100,000 for any one event and for capital costs that are incurred during any single emergency situation lasting over 48 hours.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	40,846	7,634	3,213	3,105	3,105	6,048	6,188	7,506	77,645
Total:	**40,846**	**7,634**	**3,213**	**3,105**	**3,105**	**6,048**	**6,188**	**7,506**	**77,645**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	40,846	7,634	3,213	3,105	3,105	6,048	6,188	7,506	77,645
Total:	**40,846**	**7,634**	**3,213**	**3,105**	**3,105**	**6,048**	**6,188**	**7,506**	**77,645**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Maritime Transportation Electrification

Project No:	MC-CL-ZS8520	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Council District 7, Council District 1
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

The ongoing program will plan, design, procure, construct, and commission large City Light capital investment projects to deliver infrastructure required to meet electrification, environmental justice, and/or sustainability goals and mandates and customer demand associated with Maritime Transportation (MARTEP). MARTEP Projects stem from public and private maritime transportation efforts to transition from emission-based energy sources to City Light electrical service and that requires City Light to design and construct new infrastructure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	2,323	6,487	6,389	3,651	3,651	3,809	3,910	4,100	34,320
Total:	**2,323**	**6,487**	**6,389**	**3,651**	**3,651**	**3,809**	**3,910**	**4,100**	**34,320**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	2,323	6,487	6,389	3,651	3,651	3,809	3,910	4,100	34,320
Total:	**2,323**	**6,487**	**6,389**	**3,651**	**3,651**	**3,809**	**3,910**	**4,100**	**34,320**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Massachusetts Street Substation - Networks

Project No:	MC-CL-YN8202	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	1555 Utah Ave S
Current Project Stage:	N/A	**Council District:**	Council District 2
Start/End Date:	N/A	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	N/A	**Urban Village:**	Greater Duwamish

The ongoing project increases Massachusetts Street Substation network capacity. It funds a programmatic approach for comprehensive management of underground network assets serving customers in Pioneer Square and the area bounded by University Street, Third Avenue, Terrace Street, and the Freeway. The project funds completion of engineering design and analysis and construction work required to improve and enhance the network system supporting existing and neat future network customers in the areas. This project defers the need date for a new network substation until no further capacity is available from Union Street and the other network substations. It provides sufficient and reliable electrical capacity for the growing power needs of City Light customers.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	52,826	2,040	1,370	-	-	-	-	-	56,236
Total:	**52,826**	**2,040**	**1,370**	**-**	**-**	**-**	**-**	**-**	**56,236**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	52,826	2,040	1,370	-	-	-	-	-	56,236
Total:	**52,826**	**2,040**	**1,370**	**-**	**-**	**-**	**-**	**-**	**56,236**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Medium Overhead and Underground Services

Project No:	MC-CL-ZS8366	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides engineering and installation of radial electric power service connections with medium-sized power requirements of 50 KVA to 2.5 MVA and 26 kV. The cost of some of this work is generally reimbursed by the requesting customer.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	299,329	41,192	36,475	38,324	39,888	41,679	43,530	45,125	585,542
Total:	**299,329**	**41,192**	**36,475**	**38,324**	**39,888**	**41,679**	**43,530**	**45,125**	**585,542**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	299,329	41,192	36,475	38,324	39,888	41,679	43,530	45,125	585,542
Total:	**299,329**	**41,192**	**36,475**	**38,324**	**39,888**	**41,679**	**43,530**	**45,125**	**585,542**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Meter Additions

Project No:	MC-CL-ZS8054	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides new or replacement meters for both residential and commercial services. Work in this project includes installations of new and/or upgraded meter services; obsolete meter exchanges; audits of new meter services, solar metering, and technology impacting the distribution system; testing, calibration, meter inventory management, and verifying electrical measurement standards. This project ensures accurate customer billing.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	69,232	7,864	7,288	7,698	7,772	7,867	7,974	8,100	123,795
Total:	**69,232**	**7,864**	**7,288**	**7,698**	**7,772**	**7,867**	**7,974**	**8,100**	**123,795**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	69,232	7,864	7,288	7,698	7,772	7,867	7,974	8,100	123,795
Total:	**69,232**	**7,864**	**7,288**	**7,698**	**7,772**	**7,867**	**7,974**	**8,100**	**123,795**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Miscellaneous Building Improvements

Project No:	MC-CL-XF9007	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds improvements to City Light's buildings and facilities. The project provides cost effective asset preservation measures, and funds projects that allow City Light to meet safety and health code requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	14,767	4	-	-	-	-	-	-	14,771
Total:	**14,767**	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**14,771**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	14,767	4	-	-	-	-	-	-	14,771
Total:	**14,767**	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**14,771**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Additions and Services - Denny

Project No:	MC-CL-ZS8405	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	Valley Street
Current Project Stage:	N/A	**Council District:**	TBD
Start/End Date:	N/A	**Neighborhood District:**	Lake Union
Total Project Cost:	N/A	**Urban Village:**	South Lake Union

This ongoing project provides electrical service connections and related improvements in response to customer service needs within the North Downtown network area. The project provides civil and electrical design assistance to customers to connect existing and proposed buildings to the North Downtown network system. This project also performs capacity addition work associated with service connections, and replaces or installs network transformers, network protectors, and bus tie- switches.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	27,386	2,817	443	-	-	-	-	-	30,645
Total:	**27,386**	**2,817**	**443**	**-**	**-**	**-**	**-**	**-**	**30,645**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	27,386	2,817	443	-	-	-	-	-	30,645
Total:	**27,386**	**2,817**	**443**	**-**	**-**	**-**	**-**	**-**	**30,645**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Additions and Services: Broad Street Substation

Project No:	MC-CL-ZS8363	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	319 6th AV N
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides electrical service connections, capacity additions, and related improvements in response to customer service requests within the Broad Street network area. The project also funds replacement or installation of network transformers, network protectors and specialty transformers, or in-building vault retrofits or other short duration system improvement needs that may be identified during construction.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	137,727	6,993	1,034	-	-	-	-	-	145,754
Total:	**137,727**	**6,993**	**1,034**	**-**	**-**	**-**	**-**	**-**	**145,754**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	137,727	6,993	1,034	-	-	-	-	-	145,754
Total:	**137,727**	**6,993**	**1,034**	**-**	**-**	**-**	**-**	**-**	**145,754**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Additions and Services: First Hill, Massachusetts, Union & University

Project No:	MC-CL-ZS8364	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	1555 Utah AV S
Current Project Stage:	N/A	**Council District:**	Council District 2
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides electrical service connections and related improvements in response to customer service requests within the First Hill, Massachusetts, Union, and University District network areas. The project performs capacity additions work associated with service connections to customers, including condominiums, office buildings, medical facilities, hotels, and commercial and apartment buildings. The project also replaces or installs network transformers, network protectors and specialty transformers, and performs short-duration system improvement work identified during operations, including retrofitting in-building vaults.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	94,588	6,067	871	-	-	-	-	-	101,526
Total:	**94,588**	**6,067**	**871**	**-**	**-**	**-**	**-**	**-**	**101,526**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	94,588	6,067	871	-	-	-	-	-	101,526
Total:	**94,588**	**6,067**	**871**	**-**	**-**	**-**	**-**	**-**	**101,526**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Hazeltine Upgrade

Project No:	MC-CL-YN8129	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project upgrades City Light's remote vault monitoring capability for the Digital Grid system (formerly Hazeltine system). The project consists of substation receivers, workstations, applications, server pairs and alarm PCs. The project provides remote monitoring of network transformers, protectors, vaults, and supports daily utility operations. The project enhances the network monitoring capability by allowing a real time alarm and an event generated from the field to be processed and sent to the alarm PCs of an abnormal electrical component or environmental condition occurrence. The most crucial alarm PC is situated in the System Control Center where it is monitored by with Power Dispatchers 24/7.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	11,139	692	241	-	-	-	-	-	12,072
Total:	**11,139**	**692**	**241**	**-**	**-**	**-**	**-**	**-**	**12,072**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	11,139	692	241	-	-	-	-	-	12,072
Total:	**11,139**	**692**	**241**	**-**	**-**	**-**	**-**	**-**	**12,072**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Maintenance Hole and Vault Rebuild

Project No:	MC-CL-YN8130	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project repairs or replaces damaged electrical manholes, vaults and ducts located in the street right of way within the Downtown Central and Pioneer Square business districts. The project provides reliable and safe electrical service to the network, and enhances safety for City Light crews and the public by reducing the large backlog of old or damaged electrical facilities.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	46,813	1,549	738	-	-	-	-	-	49,100
Total:	**46,813**	**1,549**	**738**	**-**	**-**	**-**	**-**	**-**	**49,100**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	46,813	1,549	738	-	-	-	-	-	49,100
Total:	**46,813**	**1,549**	**738**	**-**	**-**	**-**	**-**	**-**	**49,100**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Services

Project No:	MC-CL-ZS8370	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds a programmatic approach for comprehensive management of underground network services assets for network distribution areas in Seattle's core central business district, as well as the University District area. This project provides service-specific electrical and civil facilities for new services and increased loads in these areas.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	204	4,286	21,173	19,931	25,163	25,909	26,961	27,099	150,727
Total:	**204**	**4,286**	**21,173**	**19,931**	**25,163**	**25,909**	**26,961**	**27,099**	**150,727**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	204	4,286	21,173	19,931	25,163	25,909	26,961	27,099	150,727
Total:	**204**	**4,286**	**21,173**	**19,931**	**25,163**	**25,909**	**26,961**	**27,099**	**150,727**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Network Systems

Project No:	MC-CL-YN8630	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project also funds a programmatic approach for comprehensive management of underground network systems assets serving network distribution areas in Seattle's core central business district, as well as the University District area. This project enhances network reliability and provides sufficient service capacity for the growing power needs of these areas.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	1,172	5,872	17,499	24,874	23,082	25,739	26,620	27,751	152,608
Total:	**1,172**	**5,872**	**17,499**	**24,874**	**23,082**	**25,739**	**26,620**	**27,751**	**152,608**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	1,172	5,872	17,499	24,874	23,082	25,739	26,620	27,751	152,608
Total:	**1,172**	**5,872**	**17,499**	**24,874**	**23,082**	**25,739**	**26,620**	**27,751**	**152,608**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

New Technology

Project No:	MC-CL-ZF9980	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program will establish foundational technology for the modernization of the grid and ensure the improvement of operational technology. These initiatives were outlined to ensure we are supporting the best practices and needs of the utility.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,043	4,553	9,094	19,938	14,273	11,534	10,247	14,241	87,923
Total:	**4,043**	**4,553**	**9,094**	**19,938**	**14,273**	**11,534**	**10,247**	**14,241**	**87,923**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,043	4,553	9,094	19,938	14,273	11,534	10,247	14,241	87,923
Total:	**4,043**	**4,553**	**9,094**	**19,938**	**14,273**	**11,534**	**10,247**	**14,241**	**87,923**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Newhalem Creek Hydroelectric Project Decommissioning

Project No:	MC-CL-XS6307	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	500 Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Outside City of Seattle
Start/End Date:	2023 - 2031	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$18,039	**Urban Village:**	Not in an Urban Village

This project funds the decommissioning of the Newhalem Creek Hydroelectric Project. This project comprises coordination with the Federal Energy Regulatory Commission (FERC) and intervenors in the process to surrender the license for the Newhalem Creek Hydroelectric Project, as well the planning, design, and decommissioning of the facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	991	1,989	14,233	150	150	266	185	75	18,039
Total:	**991**	**1,989**	**14,233**	**150**	**150**	**266**	**185**	**75**	**18,039**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	991	1,989	14,233	150	150	266	185	75	18,039
Total:	**991**	**1,989**	**14,233**	**150**	**150**	**266**	**185**	**75**	**18,039**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Normal Emergency

Project No:	MC-CL-ZS8379	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project covers unexpected problems that occur with the electrical system incurred during any single emergency situation that lasts less than 48 hours, such as lightning storms and brief wind storms, and result in necessary repairs that cost over $5,000.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	34,354	2,117	1,389	1,417	1,447	1,479	1,512	1,780	45,495
Total:	**34,354**	**2,117**	**1,389**	**1,417**	**1,447**	**1,479**	**1,512**	**1,780**	**45,495**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	34,354	2,117	1,389	1,417	1,447	1,479	1,512	1,780	45,495
Total:	**34,354**	**2,117**	**1,389**	**1,417**	**1,447**	**1,479**	**1,512**	**1,780**	**45,495**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead 26kV Conversion

Project No:	MC-CL-YR8358	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project replaces the 4 kV electrical equipment remaining in the electrical distribution system with new, efficient and reliable 26 kV distribution equipment. This project increases capacity to deliver power to City Light customers, rebuilds and maintains the backbone of City Light's system, saves energy by reducing transformer and line losses, improves quality and reliability of service to customers, and releases unit substation properties for better neighborhood uses.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	19,283	300	-	-	-	-	-	-	19,583
Total:	**19,283**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**19,583**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	19,283	300	-	-	-	-	-	-	19,583
Total:	**19,283**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**19,583**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead and Underground Relocations

Project No:	MC-CL-ZT8369	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides relocation of electrical lines to accommodate or take advantage of transportation-related projects, street vacations, or other projects initiated by outside agencies such as SDOT, WSDOT, or suburban municipalities. Work includes modifications to the distribution system, including replacement or modifications of line segments, poles, and underground facilities. Some costs may be reimbursable by the requesting outside agencies

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	36,757	13,737	6,751	4,222	4,584	7,325	7,624	5,787	86,788
Total:	**36,757**	**13,737**	**6,751**	**4,222**	**4,584**	**7,325**	**7,624**	**5,787**	**86,788**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	36,757	13,737	6,751	4,222	4,584	7,325	7,624	5,787	86,788
Total:	**36,757**	**13,737**	**6,751**	**4,222**	**4,584**	**7,325**	**7,624**	**5,787**	**86,788**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead Customer Driven Capacity Additions

Project No:	MC-CL-YR8355	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides electrical lines from substations to customers' property lines. This project builds new and replaces old line segments, relocates lines for construction clearances and may replace rotten and damaged poles in the distribution system. This work is driven by specific customer projects, for their direct benefit, to identify and upgrade feeders that are affected before the new load from those projects comes online. City Light is reimbursed by the customers for this work.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	70,209	5,249	-	-	-	-	-	-	75,458
Total:	**70,209**	**5,249**	**-**	**-**	**-**	**-**	**-**	**-**	**75,458**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	70,209	5,249	-	-	-	-	-	-	75,458
Total:	**70,209**	**5,249**	**-**	**-**	**-**	**-**	**-**	**-**	**75,458**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead Equipment Replacements

Project No:	MC-CL-YR8351	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces overhead distribution equipment nearing the end of its usable life, is overloaded, or no longer has an available supply of spare parts. These items include but are not limited to poles, cross-arms, transformers, and open-wire secondaries.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	311,610	33,506	40,238	40,843	39,728	41,009	43,798	42,931	593,663
Total:	**311,610**	**33,506**	**40,238**	**40,843**	**39,728**	**41,009**	**43,798**	**42,931**	**593,663**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	311,610	33,506	40,238	40,843	39,728	41,009	43,798	42,931	593,663
Total:	**311,610**	**33,506**	**40,238**	**40,843**	**39,728**	**41,009**	**43,798**	**42,931**	**593,663**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead Outage Replacements

Project No:	MC-CL-ZS8350	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project supports the capitalized portion of work resulting from unplanned, non-emergency, overhead outages. These outages result from events, such as storms, accidents, and equipment failures. The project funds permanent storm repairs and construction of new infrastructure to bypass failing equipment. The project ensures that customers' electric power is restored as quickly as possible.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,429	686	685	1,242	1,268	1,296	1,326	1,466	12,398
Total:	**4,429**	**686**	**685**	**1,242**	**1,268**	**1,296**	**1,326**	**1,466**	**12,398**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,429	686	685	1,242	1,268	1,296	1,326	1,466	12,398
Total:	**4,429**	**686**	**685**	**1,242**	**1,268**	**1,296**	**1,326**	**1,466**	**12,398**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Overhead System Capacity Additions

Project No:	MC-CL-YR8356	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides electrical lines from substations to customers' property lines. This project builds new and replaces old line segments, replaces rotten and damaged poles in the distribution system. City Light customers may pay for some of this work.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	54,872	4,006	1,139	576	306	-	-	-	60,899
Total:	**54,872**	**4,006**	**1,139**	**576**	**306**	**-**	**-**	**-**	**60,899**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	54,872	4,006	1,139	576	306	-	-	-	60,899
Total:	**54,872**	**4,006**	**1,139**	**576**	**306**	**-**	**-**	**-**	**60,899**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pole Attachments

Project No:	MC-CL-YR8452	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds preparing poles for the attachment of communication infrastructure owned by other entities. The construction costs associated with this work are typically fully reimbursable and attachments generate ongoing revenues through pole attachment rental fees.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	106,780	22,013	14,449	14,984	15,350	17,603	18,015	18,387	227,581
Total:	**106,780**	**22,013**	**14,449**	**14,984**	**15,350**	**17,603**	**18,015**	**18,387**	**227,581**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	106,780	22,013	14,449	14,984	15,350	17,603	18,015	18,387	227,581
Total:	**106,780**	**22,013**	**14,449**	**14,984**	**15,350**	**17,603**	**18,015**	**18,387**	**227,581**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Power Production - Network Controls

Project No:	MC-CL-XP6385	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Facility	**Location:**	500 Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides the infrastructure required to install the basic control network and integrate existing, major control systems for a Skagit wide network controls program, to be located at each of the Skagit facilities. This project improves monitoring and control of the Skagit facilities, reduces maintenance and potential outages, and reduces cost and time of maintenance and outages. This project incorporates features that lead to enhanced data acquisition that is part of the NERC requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	9,535	-	-	-	-	-	-	-	9,535
Total:	**9,535**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,535**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	9,535	-	-	-	-	-	-	-	9,535
Total:	**9,535**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,535**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Relaying Improvements

Project No:	MC-CL-YS7753	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces protective relays, to ensure system reliability by protecting the rest of the distribution system from potentially cascading effects if one part fails to operate properly. It upgrades relay technology, allowing remote control and documentation of system events, which enhances the detection and management of equipment problems.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	70,909	4,691	5,763	6,629	7,007	6,667	6,477	7,017	115,160
Total:	**70,909**	**4,691**	**5,763**	**6,629**	**7,007**	**6,667**	**6,477**	**7,017**	**115,160**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	70,909	4,691	5,763	6,629	7,007	6,667	6,477	7,017	115,160
Total:	**70,909**	**4,691**	**5,763**	**6,629**	**7,007**	**6,667**	**6,477**	**7,017**	**115,160**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Replace Breakers BPA Covington and Maple Valley Substations

Project No:	MC-CL-YS7121	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Kent
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project meets the terms of City Light's interconnection agreement with Bonneville Power Administration (BPA) by upgrading breaker capacity in two substations that are owned by BPA, but where City Light is responsible for the breakers.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	546	-	-	-	-	-	-	-	546
Total:	**546**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**546**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	546	-	-	-	-	-	-	-	546
Total:	**546**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**546**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Ross - Exciters 41-44

Project No:	MC-CL-XS6564	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Ross Powehouse
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	Outside City of Seattle
Start/End Date:	2018 - 2028	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$6,030	**Urban Village:**	Outside City of Seattle

This project replaces the excitation systems for the four Ross generating units.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	148	182	1,913	2,200	1,587	-	-	-	6,030
Total:	**148**	**182**	**1,913**	**2,200**	**1,587**	**-**	**-**	**-**	**6,030**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	148	182	1,913	2,200	1,587	-	-	-	6,030
Total:	**148**	**182**	**1,913**	**2,200**	**1,587**	**-**	**-**	**-**	**6,030**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Ross Dam - AC/DC Distribution System Upgrade

Project No:	MC-CL-XS6373	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Milepost 128 State Highway 20
Current Project Stage:	Stage 3 - Design	**Council District:**	Outside City of Seattle
Start/End Date:	2005 - 2032	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$36,996	**Urban Village:**	Not in an Urban Village

This project upgrades aging AC electrical distribution system at Ross Dam with a new electrical distribution system. It installs conduit, ducting, distribution panels and wire. It improves the 4 kV system, improves lighting, and provides improvements on top of the dam including a center substation room, emergency generator, valve houses, and a 130-volt battery bank. New conduit and conductors improve reliability of spillgate operations and other dam operations requiring electric power. New electrical equipment, new lighting, and the addition of emergency lighting allow staff greater operational flexibility, safety, and efficiency.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	5,358	4,062	3,580	6,831	6,939	7,526	1,600	1,100	36,996
Total:	**5,358**	**4,062**	**3,580**	**6,831**	**6,939**	**7,526**	**1,600**	**1,100**	**36,996**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	5,358	4,062	3,580	6,831	6,939	7,526	1,600	1,100	36,996
Total:	**5,358**	**4,062**	**3,580**	**6,831**	**6,939**	**7,526**	**1,600**	**1,100**	**36,996**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Safety Modifications

Project No:	MC-CL-XF9006	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides facility modifications and equipment to address imminent and critical safety needs. The project includes physical upgrades and revisions to systems, equipment, properties, and facilities, as needed to comply with safety regulations and best practices for a safe, efficient, and secure work environment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	6,219	(203)	-	-	-	-	-	-	6,016
Total:	**6,219**	**(203)**	**-**	**-**	**-**	**-**	**-**	**-**	**6,016**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	6,219	(203)	-	-	-	-	-	-	6,016
Total:	**6,219**	**(203)**	**-**	**-**	**-**	**-**	**-**	**-**	**6,016**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Waterfront Streetlight Installation

Project No:	MC-CL-ZL8481	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	1312 Western AVE
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2017 - 2025	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$9,522	**Urban Village:**	Not in an Urban Village

This project funds new streetlights in the Seattle Waterfront area. The redevelopment of the Seattle Waterfront follows the Alaskan Way Viaduct replacement and is led by the Office of the Waterfront.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	7,335	2,187	-	-	-	-	-	-	9,522
Total:	**7,335**	**2,187**	**-**	**-**	**-**	**-**	**-**	**-**	**9,522**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	7,335	2,187	-	-	-	-	-	-	9,522
Total:	**7,335**	**2,187**	**-**	**-**	**-**	**-**	**-**	**-**	**9,522**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Security Improvements

Project No:	MC-CL-YD9202	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project plans, designs and implements projects, improving the physical security of City Light critical facilities, in order to mitigate unauthorized access and criminal activities that could cause significant system damage, power outages, and other related disruptions to the electrical system. The project reduces the risk of sabotage, vandalism, theft, and terrorism that can result in the loss of valuable infrastructure for generation and distribution of power. The project also reduces risk of noncompliance with North American Reliability Council (NERC) 1200 Standards to improve security at critical facilities that house command and control systems. It enhances reliability of the power system, reduces the risk of lost revenues, and reduces the jeopardy to public safety and emergency response due to loss of lifeline services such as medical services, water and wastewater systems, communications, law enforcement, banking, transportation system, etc.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	37,219	2,839	1,994	2,574	2,000	2,060	2,101	2,164	52,951
Total:	**37,219**	**2,839**	**1,994**	**2,574**	**2,000**	**2,060**	**2,101**	**2,164**	**52,951**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	37,219	2,839	1,994	2,574	2,000	2,060	2,101	2,164	52,951
Total:	**37,219**	**2,839**	**1,994**	**2,574**	**2,000**	**2,060**	**2,101**	**2,164**	**52,951**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seismic Mitigation

Project No:	MC-CL-XF9134	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds structural upgrades to buildings. This project is for miscellaneous, unidentified seismic issues other than the Georgetown Steam Plant, Service Centers and Substations, which are funded through other projects. The project protects City Light's assets, employees, customers, visitors, equipment, and materials.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	10,669	-	-	-	-	-	-	-	10,669
Total:	**10,669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,669**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	10,669	-	-	-	-	-	-	-	10,669
Total:	**10,669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,669**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Service Center Facility Improvements

Project No:	MC-CL-XF9107	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds the purchase of light-duty and heavy-duty mobile equipment fleet vehicles. This includes replacement of specialized fleet vehicles for electric utility use, as well as enhancements and additions of green alternatives such as electric powered vehicles.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	18,475	34	-	-	-	-	-	-	18,509
Total:	**18,475**	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**18,509**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	18,475	34	-	-	-	-	-	-	18,509
Total:	**18,475**	**34**	**-**	**-**	**-**	**-**	**-**	**-**	**18,509**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit - Babcock Creek Crossing

Project No:	MC-CL-XS6514	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Outside City of Seattle
Start/End Date:	2015 - 2024	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$263	**Urban Village:**	Outside City of Seattle

This project provides a permanent and more stable crossing across Babcock Creek, near Newhalem. The road to Babcock Creek provides access to a critical communication tower and currently only has a temporary bridge crossing it. The permanent crossing will be either a bridge or vented ford.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	263	-	-	-	-	-	-	-	263
Total:	**263**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**263**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	263	-	-	-	-	-	-	-	263
Total:	**263**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**263**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit - Boat Facility Improvements

Project No:	MC-CL-XS6540	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This project provides design and construction of several new structures to support industrial and recreational boat operations on our Skagit reservoirs. Structures include a new tour dock, new dry dock, additions to the existing boat houses and a new barge landing in Diablo. The project provides improved visitor access for the Skagit Boat Tour, safer boat fueling facilities, reduced impact of snowfall on boats, consolidated barge landings, and improved dry docks.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	5,492	2,656	-	-	-	-	-	-	8,148
Total:	**5,492**	**2,656**	**-**	**-**	**-**	**-**	**-**	**-**	**8,148**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	5,492	2,656	-	-	-	-	-	-	8,148
Total:	**5,492**	**2,656**	**-**	**-**	**-**	**-**	**-**	**-**	**8,148**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit - DC Battery System

Project No:	MC-CL-XS6583	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project replaces the existing DC battery banks at the Skagit project.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,564	763	823	-	832	-	-	-	6,982
Total:	**4,564**	**763**	**823**	**-**	**832**	**-**	**-**	**-**	**6,982**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,564	763	823	-	832	-	-	-	6,982
Total:	**4,564**	**763**	**823**	**-**	**832**	**-**	**-**	**-**	**6,982**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit - Relicensing

Project No:	MC-CL-XS6986	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Investment	**Location:**	Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This ongoing project supports the relicensing activities for the Skagit River Hydroelectric Project, including support of staff, environmental studies, documentation, and consultation. Relicensing work began in 2019. The previous FERC license for the Skagit Project expired in April 2025.City Light submitted the final license application to FERC in April 2023, but work continues to refine the details of proposed protection, mitigation, and enhancement measures. City Light is operating the project under annual licenses while we work with federal and state agencies, Tribes, and other organizations to finalize a long-term agreement that we will submit to FERC.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	83,760	32,818	12,636	11,442	-	-	-	-	140,657
Total:	**83,760**	**32,818**	**12,636**	**11,442**	**-**	**-**	**-**	**-**	**140,657**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	83,760	32,818	12,636	11,442	-	-	-	-	140,657
Total:	**83,760**	**32,818**	**12,636**	**11,442**	**-**	**-**	**-**	**-**	**140,657**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Facilities Plan

Project No:	MC-CL-XS6520	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This project implements a comprehensive facility plan to optimize buildings and structures at two Skagit town sites. The project preserves essential facilities that support SCL's power production needs, and retains important civic, cultural, and historic features in keeping with the historic preservation requirements of the Skagit FERC Licensing agreement. The project will reduce operational costs by dismantling and removing surplus facilities that require significant on-going maintenance.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	12,984	4,975	-	-	-	-	-	-	17,958
Total:	**12,984**	**4,975**	**-**	**-**	**-**	**-**	**-**	**-**	**17,958**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	12,984	4,975	-	-	-	-	-	-	17,958
Total:	**12,984**	**4,975**	**-**	**-**	**-**	**-**	**-**	**-**	**17,958**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Facilities Plan Phase 2

Project No:	MC-CL-XS6521	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project upgrades and replaces several facilities that support power generation at the Skagit including a new security office, employee housing, upgraded maintenance shops and emergency facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	200	103	-	-	-	-	-	-	303
Total:	**200**	**103**	**-**	**-**	**-**	**-**	**-**	**-**	**303**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	200	103	-	-	-	-	-	-	303
Total:	**200**	**103**	**-**	**-**	**-**	**-**	**-**	**-**	**303**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Facility - Minor Improvements Program

Project No:	MC-CL-XS6405	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	500 Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds emergent capital projects related to all Skagit Facilities, which are by definition, unforeseeable, unscheduled, unpredictable, and occur on a first-come, first serve basis, and smaller scheduled projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	75,001	18,732	8,130	8,031	11,108	12,183	3,000	6,000	142,185
Total:	**75,001**	**18,732**	**8,130**	**8,031**	**11,108**	**12,183**	**3,000**	**6,000**	**142,185**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	75,001	18,732	8,130	8,031	11,108	12,183	3,000	6,000	142,185
Total:	**75,001**	**18,732**	**8,130**	**8,031**	**11,108**	**12,183**	**3,000**	**6,000**	**142,185**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Facility Conservation

Project No:	MC-CL-XS6515	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Newhalem Creek Rd, Marblemount WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides funding for structural improvements to existing facilities at Skagit, both residential and commercial. It replaces lights, windows, and HVAC systems, insulates buildings, and performs related work. The project dramatically reduces the amount of energy expended to keep structures warm or cool depending upon the season.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	(79)	-	-	-	-	-	-	-	(79)
Total:	**(79)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(79)**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	(79)	-	-	-	-	-	-	-	(79)
Total:	**(79)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(79)**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit License 1995

Project No:	MC-CL-WC3125	**BSL Code:**	BC-CL-W
Project Type:	Ongoing	**BSL Name:**	Conservation & Environmental - CIP
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This project funds the License Settlement Agreement for the 1995 Skagit License including activities such as fisheries, wildlife, North Cascades Environmental Learning Center, Recreation, Skagit ROW Veg Mgmt., Erosion, Plant Propagation, Historic Properties, Archaeological MOAs, Powerhouse NPDES, Aesthetics Agreement and Visual Quality, and Salmon Studies.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	6,234	9,903	2,699	2,998	600	-	-	-	22,435
Total:	**6,234**	**9,903**	**2,699**	**2,998**	**600**	**-**	**-**	**-**	**22,435**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	6,234	9,903	2,699	2,998	600	-	-	-	22,435
Total:	**6,234**	**9,903**	**2,699**	**2,998**	**600**	**-**	**-**	**-**	**22,435**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Licensing Mitigation

Project No:	MC-CL-XS6991	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	500 Newhalem Creek Rd
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project enhances and protects wildlife habitat on utility owned land in the Upper Skagit River and South Fork Nooksack River valleys to meet the obligations outlined in City Light's 1995 Skagit license. It includes land acquisition, restoration, and management.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,518	83	119	787	-	-	-	-	5,506
Total:	**4,518**	**83**	**119**	**787**	**-**	**-**	**-**	**-**	**5,506**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,518	83	119	787	-	-	-	-	5,506
Total:	**4,518**	**83**	**119**	**787**	**-**	**-**	**-**	**-**	**5,506**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Skagit Powerhouses - Install Protection Relays

Project No:	MC-CL-XS6415	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	500 Newhalem Creek Rd, Marblemount, WA 98267
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project enhances generating reliability by adding protective relays to generating systems at the Ross, Diablo, and Gorge plants, whose generator protective relays do not meet present IEEE Standards. The project funds the addition of microprocessor relays to the existing system, certain auxiliary protective equipment, and modifies the design of the existing protection system to upgrade functionality. This will limit the potential for damage when surges and faults occur in transmission lines due to lightning strikes, load rejections, and other unexpected events.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	9,588	69	-	-	-	-	-	-	9,657
Total:	**9,588**	**69**	**-**	**-**	**-**	**-**	**-**	**-**	**9,657**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	9,588	69	-	-	-	-	-	-	9,657
Total:	**9,588**	**69**	**-**	**-**	**-**	**-**	**-**	**-**	**9,657**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Small Overhead and Underground Services

Project No:	MC-CL-ZS8367	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides engineering and installation of radial electric power service connections with small size power requirements of less than 50 KVA and 26 kV. The cost of some of this work is generally reimbursed by the requesting customer.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	120,028	8,374	8,167	8,262	8,453	12,133	12,432	12,731	190,581
Total:	**120,028**	**8,374**	**8,167**	**8,262**	**8,453**	**12,133**	**12,432**	**12,731**	**190,581**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	120,028	8,374	8,167	8,262	8,453	12,133	12,432	12,731	190,581
Total:	**120,028**	**8,374**	**8,167**	**8,262**	**8,453**	**12,133**	**12,432**	**12,731**	**190,581**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Solar Microgrid for Resilience

Project No:	MC-CL-XF9238	**BSL Code:**	BC-CL-X
Project Type:	Discrete	**BSL Name:**	Power Supply - CIP
Project Category:	New Investment	**Location:**	TBD
Current Project Stage:	Stage 6 - Closeout	**Council District:**	TBD
Start/End Date:	2016 - 2025	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$4,660	**Urban Village:**	Not in an Urban Village

This project provides construction of an islandable microgrid located at a City of Seattle designated emergency shelter such as a community center, where a solar photovoltaic (PV) system coupled with an appropriately-sized battery energy storage system will be installed. The project provides backup power to support critical emergency facilities and services during extended power outages when electricity distribution facilities are down due to a catastrophic event, such as an earthquake, severe windstorm (or associated flooding), fire or landslide. The Washington State Dept. of Commerce will grant the utility approximately half of the funding to cover the costs for this project.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,375	284	-	-	-	-	-	-	4,660
Total:	**4,375**	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**4,660**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,375	284	-	-	-	-	-	-	4,660
Total:	**4,375**	**284**	**-**	**-**	**-**	**-**	**-**	**-**	**4,660**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit - City Light System Upgrades

Project No:	MC-CL-ZT8475	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	Improved Facility	**Location:**	City Wide
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2017 - 2022	**Neighborhood District:**	Multiple
Total Project Cost:	$621	**Urban Village:**	Multiple

This project increases the capacity of City Light power distribution systems to serve increased power requirements projected for Sound Transit's Link system. Initial upgrades will be in the Capitol Hill Sound Transit Station area. Construction there may be underway in 2017. Other areas projected to need power distribution system upgrades include area between the International District Station and Lake Washington, the University of Washington Station area, areas in the Rainier valley, and some areas along the proposed Lynnwood Link line.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	621	-	-	-	-	-	-	-	621
Total:	**621**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**621**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	621	-	-	-	-	-	-	-	621
Total:	**621**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**621**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit 3 - City Light

Project No:	MC-CL-ZT8467	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides the engineering and construction of relocated and/or new City Light facilities required for two new light rail lines and related transit facilities from downtown Seattle to Ballard and West Seattle, approved in November 2017 as part of the Sound Transit 3 initiative. City Light activities include engineering and construction of electric power feeder relocations and upgrades, power services for the planned light rail lines, and various other tasks. Sound Transit's plans will require City Light work through several future budget cycles.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	1,111	4,344	4,396	4,001	5,973	4,953	5,101	-	29,878
Total:	**1,111**	**4,344**	**4,396**	**4,001**	**5,973**	**4,953**	**5,101**	**-**	**29,878**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	1,111	4,344	4,396	4,001	5,973	4,953	5,101	-	29,878
Total:	**1,111**	**4,344**	**4,396**	**4,001**	**5,973**	**4,953**	**5,101**	**-**	**29,878**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sound Transit Lynnwood - City Light

Project No:	MC-CL-ZT8471	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	City Wide
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2015 - 2026	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$14,832	**Urban Village:**	Outside City of Seattle

This project supports Sound Transit's Lynwood Link, which will extend from the Northgate Transit Center at 5th Ave NE & NE 100th Street to our service area boundary at NE 200th Street, near the I-5 Right of Way. This project will include 100 blocks of relocations, a significant fraction of which will convert lines from overhead to underground. The project will install two feeders for each of the light rail line's traction power stations and upgrade the radial system's capacity where needed to serve the new load. The low and medium power service connections for the line's stations will be handled through the existing service projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	12,205	2,602	26	-	-	-	-	-	14,832
Total:	**12,205**	**2,602**	**26**	**-**	**-**	**-**	**-**	**-**	**14,832**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	12,205	2,602	26	-	-	-	-	-	14,832
Total:	**12,205**	**2,602**	**26**	**-**	**-**	**-**	**-**	**-**	**14,832**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Special Work Equipment

Project No:	MC-CL-YD9102	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides new tools and work equipment to replace old or broken tools for all individual City Light units. The project ensures that field crews and other employees can accomplish their work assignments. The project supports the Department's goals of safety, productivity and employee morale.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	12,636	2,420	796	821	800	800	816	836	19,927
Total:	**12,636**	**2,420**	**796**	**821**	**800**	**800**	**816**	**836**	**19,927**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	12,636	2,420	796	821	800	800	816	836	19,927
Total:	**12,636**	**2,420**	**796**	**821**	**800**	**800**	**816**	**836**	**19,927**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Special Work Equipment - Generation Plant

Project No:	MC-CL-XP6102	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Outside City of Seattle
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds the purchase of machinery and tools, and special work equipment to be used for operations activities at all the utility's generating sites, to ensure timely and efficient maintenance of generation facilities. Purchases are based on a five-year plan to ensure updates for technological improvements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	9,859	-	-	-	-	-	-	-	9,859
Total:	**9,859**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,859**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	9,859	-	-	-	-	-	-	-	9,859
Total:	**9,859**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,859**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Special Work Equipment - Shops

Project No:	MC-CL-XF8389	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides new tools and work equipment to replace outdated equipment and testing software that is no longer supported. The project updates technical systems to current standards and provides the tools to ensure that City Light transformers are safe and will last up to and beyond the average life span for this equipment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,024	334	341	342	340	345	352	361	5,440
Total:	**3,024**	**334**	**341**	**342**	**340**	**345**	**352**	**361**	**5,440**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	3,024	334	341	342	340	345	352	361	5,440
Total:	**3,024**	**334**	**341**	**342**	**340**	**345**	**352**	**361**	**5,440**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

State Route 520 Bridge Relocations

Project No:	MC-CL-ZT8435	**BSL Code:**	BC-CL-Z
Project Type:	Discrete	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	SR 520 / Lake Washington
Current Project Stage:	Stage 5 - Construction	**Council District:**	Citywide
Start/End Date:	2017 - 2029	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$8,889	**Urban Village:**	Not in an Urban Village

This project provides relocation and installation of power service infrastructure, such as feeder extensions, to support WSDOT's replacement of the State Route 520 Bridge from Montlake to I-5. This project is projected to be fully reimbursable by WSDOT.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	2,590	5,624	164	167	170	174	-	-	8,889
Total:	**2,590**	**5,624**	**164**	**167**	**170**	**174**	**-**	**-**	**8,889**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	2,590	5,624	164	167	170	174	-	-	8,889
Total:	**2,590**	**5,624**	**164**	**167**	**170**	**174**	**-**	**-**	**8,889**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Stormwater Compliance

Project No:	MC-CL-YD9236	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	City Wide
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds the installation of lighted canopies and the associated drainage improvements that are necessary to bring City Light into compliance with the current rules and regulations. As a result of a City wide storm water audit and several surprise inspections from the Department of Ecology, it was discovered that there are several areas where measures are needed to bring City Lightâ€™s storm water protection program into compliance. Some of our facilities drain directly to Superfund sites and the successful implementation of a compliant storm water system not only reduces our liability in the short term, but it has a direct impact on the amount of funding we may be ordered to provide for the cleanup of current and future Superfund sites. Currently, City Light stores raw materials (gravel, cold mix, backfill material, vegetative matter), salvage material (wire, metal products, electronics, transformers, poles) and warehouse materials (timbers, unfinished metal, galvanized poles) outside, where product can leach into the drainage systems.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	2,322	30	-	-	-	-	-	-	2,352
Total:	**2,322**	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**2,352**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	2,322	30	-	-	-	-	-	-	2,352
Total:	**2,322**	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**2,352**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Streetlight LED Conversion Program

Project No:	MC-CL-ZL8441	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project is the second-generation replacement of LED luminaires and will be deployed with a controls system to replace all cobrahead streetlights. The project is expected to achieve an additional 20% annual energy savings and prevent 2,720 metric tons of carbon from being released into the atmosphere. Included in this project will be a color temperature reduction to 3000K to improve customer reports of discomfort glare. This project continues the work originally chartered in 2009 to upgrade all City-owned streetlights to LED, which achieved an estimated annual 40% energy savings and avoided 5,446 metric tons of carbon released into the atmosphere. Since then, the LED industry has matured, and the original fixtures are no longer a benchmark of efficiency and are nearing the end of life.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	50,967	5,088	4,755	2,000	2,207	3,302	3,418	3,504	75,240
Total:	**50,967**	**5,088**	**4,755**	**2,000**	**2,207**	**3,302**	**3,418**	**3,504**	**75,240**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	50,967	5,088	4,755	2,000	2,207	3,302	3,418	3,504	75,240
Total:	**50,967**	**5,088**	**4,755**	**2,000**	**2,207**	**3,302**	**3,418**	**3,504**	**75,240**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Streetlights: Arterial, Residential and Floodlights

Project No:	MC-CL-ZL8378	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds streetlights and floodlights requested by various taxing jurisdictions and other customers. Lights may be provided in public right of way and on private property, for either public or private benefit.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	63,414	10,919	10,736	8,943	10,049	3,367	3,382	3,529	114,340
Total:	**63,414**	**10,919**	**10,736**	**8,943**	**10,049**	**3,367**	**3,382**	**3,529**	**114,340**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	63,414	10,919	10,736	8,943	10,049	3,367	3,382	3,529	114,340
Total:	**63,414**	**10,919**	**10,736**	**8,943**	**10,049**	**3,367**	**3,382**	**3,529**	**114,340**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substation Automation

Project No:	MC-CL-YS8424	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces and upgrades substation automation systems, including Remote Terminal Units (RTU) and annunciators, in each of City Light's fourteen substations, and upgrades equipment at two substations annually. The project reduces the likelihood and length of system outages due to failure as the current equipment is wearing out and cannot be replaced in kind because the equipment is no longer manufactured. The project also enhances energy efficiency, and reduces the probability of fines from appropriate governing bodies if loss of a substation, due to equipment failure, causes instability of the western interconnection grid and/or loss of load.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	12,207	2,436	1,966	1,419	1,452	1,533	1,584	1,742	24,339
Total:	**12,207**	**2,436**	**1,966**	**1,419**	**1,452**	**1,533**	**1,584**	**1,742**	**24,339**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	12,207	2,436	1,966	1,419	1,452	1,533	1,584	1,742	24,339
Total:	**12,207**	**2,436**	**1,966**	**1,419**	**1,452**	**1,533**	**1,584**	**1,742**	**24,339**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substation Breaker Replacements and Reliability Additions

Project No:	MC-CL-YS7779	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides the review of City Light's inventory of approximately 400 transmission and distribution voltage circuit breakers. It determines which have the greatest wear, gas or oil leaks, maintenance cost, and service stress. It replaces those circuit breakers with the priority given to those with the highest risk of failure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	74,913	7,812	7,735	13,395	13,284	14,173	13,768	13,441	158,520
Total:	**74,913**	**7,812**	**7,735**	**13,395**	**13,284**	**14,173**	**13,768**	**13,441**	**158,520**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	74,913	7,812	7,735	13,395	13,284	14,173	13,768	13,441	158,520
Total:	**74,913**	**7,812**	**7,735**	**13,395**	**13,284**	**14,173**	**13,768**	**13,441**	**158,520**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substation Capacity Additions

Project No:	MC-CL-YS7751	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project adds new infrastructure to existing substations and systems, adds capacity to existing substations to meet increasing load demands, and enhances safety, reliability, and efficiency in the transmission of power from the substations to the distribution system.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	19,704	1,929	1,965	1,459	2,294	2,305	2,401	2,275	34,332
Total:	**19,704**	**1,929**	**1,965**	**1,459**	**2,294**	**2,305**	**2,401**	**2,275**	**34,332**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	19,704	1,929	1,965	1,459	2,294	2,305	2,401	2,275	34,332
Total:	**19,704**	**1,929**	**1,965**	**1,459**	**2,294**	**2,305**	**2,401**	**2,275**	**34,332**

O&M Impacts: NA

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Substation Comprehensive Improvements

Project No:	MC-CL-XF9161	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Improved Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds substation improvements identified in City Light's Comprehensive Facilities Plan, seismic fitness reports, and periodic inspections targeting transmission and distribution buildings. The project implements items necessary to support assigned personnel, such as lunchroom and locker room facilities required by the union contracts, as well as structural and mechanical corrections and enhancements at substation facilities.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,706	-	-	-	-	-	-	-	4,706
Total:	**4,706**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,706**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,706	-	-	-	-	-	-	-	4,706
Total:	**4,706**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,706**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substation Equipment Improvements

Project No:	MC-CL-YS7752	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project adds, replaces, and upgrades substation equipment, particularly substation electrical and control equipment. The project also funds installation of remote control and monitoring of substation equipment from the System Control Center, which facilitates faster response time to correct system instability or outages. This work maintains and improves system reliability, permits compliance with high voltage and environmental regulations, and ensures safe work sites.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	80,858	6,149	6,450	6,698	5,682	4,093	5,543	5,762	121,235
Total:	**80,858**	**6,149**	**6,450**	**6,698**	**5,682**	**4,093**	**5,543**	**5,762**	**121,235**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	80,858	6,149	6,450	6,698	5,682	4,093	5,543	5,762	121,235
Total:	**80,858**	**6,149**	**6,450**	**6,698**	**5,682**	**4,093**	**5,543**	**5,762**	**121,235**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substation Plant Improvements

Project No:	MC-CL-YS7750	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project upgrades and retrofits substation buildings, their facilities and systems, and related structures. The project includes environmental improvements, and removal and replacement of outdated utilities and structures. The project provides station security, safe working conditions, and improvements in related services, such as water, sewer, and lighting.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	10,711	1,595	1,610	2,123	1,320	1,231	1,396	1,620	21,605
Total:	**10,711**	**1,595**	**1,610**	**2,123**	**1,320**	**1,231**	**1,396**	**1,620**	**21,605**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	10,711	1,595	1,610	2,123	1,320	1,231	1,396	1,620	21,605
Total:	**10,711**	**1,595**	**1,610**	**2,123**	**1,320**	**1,231**	**1,396**	**1,620**	**21,605**

O&M Impacts: NA

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Substation Transformer Replacements

Project No:	MC-CL-YS7776	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	2136 N 163rd St, Shoreline
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project provides the review of power transformers at substations and determines dissolved gas concentration, insulation aging, oil leaks, maintenance cost, service stress, and fault interrupting history. The project replaces transformers prioritized by those with the highest risk of failure, or those presenting substation capacity limits. The project enhances system reliability by replacing aging substation transformers before they fail in service.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	29,253	9,670	5,410	8,730	6,745	7,161	7,430	7,549	81,948
Total:	**29,253**	**9,670**	**5,410**	**8,730**	**6,745**	**7,161**	**7,430**	**7,549**	**81,948**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	29,253	9,670	5,410	8,730	6,745	7,161	7,430	7,549	81,948
Total:	**29,253**	**9,670**	**5,410**	**8,730**	**6,745**	**7,161**	**7,430**	**7,549**	**81,948**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substations Demand Driven Improvements

Project No:	MC-CL-YS7755	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project enables City Light to perform cooperative work on shared lines and systems periodically requested by other electrical utilities in the region.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	525	-	-	-	-	-	-	-	525
Total:	**525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**525**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	525	-	-	-	-	-	-	-	525
Total:	**525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**525**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Substations Oil Containment

Project No:	MC-CL-YS7783	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project brings City Light's Power Substations into compliance with the federal Clean Water Act. By federal law, owners or operators of oil containing equipment, such as our substation transformers, must provide facilities that will prevent spilled oil from reaching any streams or open bodies of water.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	909	287	250	337	344	355	348	356	3,187
Total:	**909**	**287**	**250**	**337**	**344**	**355**	**348**	**356**	**3,187**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	909	287	250	337	344	355	348	356	3,187
Total:	**909**	**287**	**250**	**337**	**344**	**355**	**348**	**356**	**3,187**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Tolt Relicensing

Project No:	MC-CL-XC6985	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Tolt River Dam
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The South Fork Tolt Hydroelectric Project FERC License expires in July 2029. Without a license the project cannot be legally operated. This project funds the preparation of necessary documentation to be filed with the FERC by June 2027 to either acquire a new operating license for the project or decommission it. The FERC relicensing process requires preparing and filing a Notice of Intent (NOI)and Preliminary Application Document (PAD), both filed in April 2024, and Preliminary and Final License applications. Work began in 2021 to prepare the PAD and start the relicensing process. The main study phase of relicensing will occur in 2025 and 2026, which will require consultant and agency support for studies, reporting, and preparation of the final license application due in 2027. If City Light were to decide to cease operating the project instead of relicensing it, a Decommissioning Application would need to be filed, which requires many of the same elements and funding to complete this work

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	4,568	6,687	6,296	3,622	3,678	3,983	3,548	3,636	36,019
Total:	**4,568**	**6,687**	**6,296**	**3,622**	**3,678**	**3,983**	**3,548**	**3,636**	**36,019**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	4,568	6,687	6,296	3,622	3,678	3,983	3,548	3,636	36,019
Total:	**4,568**	**6,687**	**6,296**	**3,622**	**3,678**	**3,983**	**3,548**	**3,636**	**36,019**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission & Generation Radio Systems

Project No:	MC-CL-YD9108	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project builds or replaces communications infrastructure consisting of fiber optic rings, digital microwave, telephone networks, and two-way radio systems. This project provides City Light with command and control capabilities for the operation of the electrical system. This project ensures the safe, reliable, and efficient operation of the system and positions City Light to meet the Federal Energy Regulatory Commission's vital communications systems requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	14,583	1,534	657	884	967	1,057	1,152	1,220	22,054
Total:	**14,583**	**1,534**	**657**	**884**	**967**	**1,057**	**1,152**	**1,220**	**22,054**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	14,583	1,534	657	884	967	1,057	1,152	1,220	22,054
Total:	**14,583**	**1,534**	**657**	**884**	**967**	**1,057**	**1,152**	**1,220**	**22,054**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission Capacity

Project No:	MC-CL-YT7011	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project upgrades transmission lines, builds new lines, relocates lines, and provides for other system needs related to the transmission system. The project enhances City Light's transmission capacity, which is the available power capacity to meet the load on the transmission system.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	5,293	-	22	29	30	30	31	32	5,468
Total:	**5,293**	**-**	**22**	**29**	**30**	**30**	**31**	**32**	**5,468**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	5,293	-	22	29	30	30	31	32	5,468
Total:	**5,293**	**-**	**22**	**29**	**30**	**30**	**31**	**32**	**5,468**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission Inter-Agency

Project No:	MC-CL-YT7105	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides demand-driven improvements to City Light's transmission system, including reimbursable transmission work and relocations of transmission equipment to meet customer, other utility, agency, and regulatory requirements. It permits City Light to meet its duties to relocate facilities at the request of other agencies.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	3,590	450	608	403	415	429	442	457	6,792
Total:	**3,590**	**450**	**608**	**403**	**415**	**429**	**442**	**457**	**6,792**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	3,590	450	608	403	415	429	442	457	6,792
Total:	**3,590**	**450**	**608**	**403**	**415**	**429**	**442**	**457**	**6,792**

O&M Impacts: NA

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Transmission Line Inductor Installation

Project No:	MC-CL-YT8461	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Citywide
Start/End Date:	2015 - 2026	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$50,944	**Urban Village:**	Not in an Urban Village

This project addresses the issue of increased electric transmission congestion load growth in the Puget Sound Area. The project funds the installation of inductors or phase shifting transformers which curtail the flow of power through the Seattle area, while improving customer and asset strengths and maintaining reliability.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	44,980	5,964	-	-	-	-	-	-	50,944
Total:	**44,980**	**5,964**	**-**	**-**	**-**	**-**	**-**	**-**	**50,944**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	44,980	5,964	-	-	-	-	-	-	50,944
Total:	**44,980**	**5,964**	**-**	**-**	**-**	**-**	**-**	**-**	**50,944**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission Reliability

Project No:	MC-CL-YT7104	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides replacement and improvement of transmission structures and conductors. This work may include engineering, construction, and related work, as well as minor improvements to overhead or underground transmission system assets to improve reliability.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	36,767	2,262	2,323	2,357	3,480	3,577	3,757	3,844	58,366
Total:	**36,767**	**2,262**	**2,323**	**2,357**	**3,480**	**3,577**	**3,757**	**3,844**	**58,366**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	36,767	2,262	2,323	2,357	3,480	3,577	3,757	3,844	58,366
Total:	**36,767**	**2,262**	**2,323**	**2,357**	**3,480**	**3,577**	**3,757**	**3,844**	**58,366**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission Tower Refurbishment

Project No:	MC-CL-YT7130	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds programmatic painting and refurbishment of approximately 1,700 steel transmission tower structures. Metal transmission towers have a long life if properly maintained, while replacements are disruptive and can cost more than $2 million per tower.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	295	50	-	-	-	-	-	-	345
Total:	**295**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**345**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	295	50	-	-	-	-	-	-	345
Total:	**295**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**345**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transportation Electrification

Project No:	MC-CL-XF9239	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	New Investment	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project develops electrification infrastructure to support light-duty, medium-duty, and heavy-duty electric vehicles as well as ferry and port systems. Improvements will be developed based on feedback from customer engagement. Efforts are expected to support areas including electrified public transit, fleet electrification, and electric vehicle charging.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	4,932	6,281	5,366	4,358	4,243	4,405	4,522	4,635	38,742
Total:	**4,932**	**6,281**	**5,366**	**4,358**	**4,243**	**4,405**	**4,522**	**4,635**	**38,742**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	4,932	6,281	5,366	4,358	4,243	4,405	4,522	4,635	38,742
Total:	**4,932**	**6,281**	**5,366**	**4,358**	**4,243**	**4,405**	**4,522**	**4,635**	**38,742**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transportation Streetlights

Project No:	MC-CL-ZL8377	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds relocation of streetlights that are displaced by City of Seattle transportation projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	42,817	7,638	5,733	7,459	6,608	6,823	6,970	7,144	91,191
Total:	**42,817**	**7,638**	**5,733**	**7,459**	**6,608**	**6,823**	**6,970**	**7,144**	**91,191**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	42,817	7,638	5,733	7,459	6,608	6,823	6,970	7,144	91,191
Total:	**42,817**	**7,638**	**5,733**	**7,459**	**6,608**	**6,823**	**6,970**	**7,144**	**91,191**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Underground 26kV Conversion

Project No:	MC-CL-YR8362	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces the 4 kV electrical equipment remaining in the electrical distribution system with new, efficient and reliable 26 kV distribution equipment. This project increases capacity to deliver power to City Light customers, rebuilds and maintains the backbone of the system, saves energy by reducing transformer and line losses, improves quality and reliability of service to customers, and releases unit substation properties for better neighborhood uses.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	10,697	278	215	-	-	-	-	-	11,189
Total:	**10,697**	**278**	**215**	**-**	**-**	**-**	**-**	**-**	**11,189**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	10,697	278	215	-	-	-	-	-	11,189
Total:	**10,697**	**278**	**215**	**-**	**-**	**-**	**-**	**-**	**11,189**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Underground Customer Driven Capacity Additions

Project No:	MC-CL-YR8360	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides electrical lines from substations to customers' property lines. This project builds new and replaces old underground line segments, and may replace rotten and damaged poles in the distribution system that have underground facilities beneath them. This work is driven by specific customer projects, for their direct benefit, to identify and upgrade feeders that are impacted before the new load from those projects comes online. City Light is reimbursed by the customers for this work.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	70,598	1,893	4,529	2,183	1,740	-	-	-	80,943
Total:	**70,598**	**1,893**	**4,529**	**2,183**	**1,740**	**-**	**-**	**-**	**80,943**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	70,598	1,893	4,529	2,183	1,740	-	-	-	80,943
Total:	**70,598**	**1,893**	**4,529**	**2,183**	**1,740**	**-**	**-**	**-**	**80,943**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Underground Equipment Replacements

Project No:	MC-CL-YR8353	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project replaces and improves underground electrical system equipment that is failing or approaching the end of its useful life. This project enhances distribution system reliability, avoiding unplanned outages or interruption of service due to equipment failure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	121,827	27,927	30,537	32,804	35,430	26,490	16,131	16,145	307,293
Total:	**121,827**	**27,927**	**30,537**	**32,804**	**35,430**	**26,490**	**16,131**	**16,145**	**307,293**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	121,827	27,927	30,537	32,804	35,430	26,490	16,131	16,145	307,293
Total:	**121,827**	**27,927**	**30,537**	**32,804**	**35,430**	**26,490**	**16,131**	**16,145**	**307,293**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Underground Outage Replacements

Project No:	MC-CL-ZS8352	**BSL Code:**	BC-CL-Z
Project Type:	Ongoing	**BSL Name:**	Customer Focused - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project supports the capitalized portion of work resulting from unplanned, non-emergency, underground outages. These outages result from events, such as storms, accidents, and equipment failures. The project funds permanent storm repairs, and construction of new infrastructure to bypass failing equipment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	33,312	3,339	3,513	2,949	5,091	6,604	6,824	6,995	68,627
Total:	**33,312**	**3,339**	**3,513**	**2,949**	**5,091**	**6,604**	**6,824**	**6,995**	**68,627**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	33,312	3,339	3,513	2,949	5,091	6,604	6,824	6,995	68,627
Total:	**33,312**	**3,339**	**3,513**	**2,949**	**5,091**	**6,604**	**6,824**	**6,995**	**68,627**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Underground System Capacity Additions

Project No:	MC-CL-YR8361	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides electrical lines from substations to customers' property lines. This project builds new and replaces old underground lines, and may replace rotten and damaged poles in the distribution system with underground facilities beneath them. This work identifies and upgrades the feeders that are impacted by increased loads, as needed, before those load increases come online. City Light customers may pay for a portion of this work.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	66,316	5,946	3,119	3,061	3,074	-	-	-	81,517
Total:	**66,316**	**5,946**	**3,119**	**3,061**	**3,074**	**-**	**-**	**-**	**81,517**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	66,316	5,946	3,119	3,061	3,074	-	-	-	81,517
Total:	**66,316**	**5,946**	**3,119**	**3,061**	**3,074**	**-**	**-**	**-**	**81,517**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Union Street Substation Networks

Project No:	MC-CL-YN8201	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Facility	**Location:**	1312 Western AV
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project increases the Union Street Substation network capacity to provide sufficient and reliable electrical capacity for the growing power needs of our customers. It funds a programmatic approach for the comprehensive management of underground network assets serving customers in the area bounded by Yesler Street, Alaskan Way, Pike Street, 6th Avenue, Union Street, the Freeway, University Street, 3rd Avenue, and the Waterfront area from Denny to Yesler.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	32,750	1,550	845	-	-	-	-	-	35,145
Total:	**32,750**	**1,550**	**845**	**-**	**-**	**-**	**-**	**-**	**35,145**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	32,750	1,550	845	-	-	-	-	-	35,145
Total:	**32,750**	**1,550**	**845**	**-**	**-**	**-**	**-**	**-**	**35,145**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

University of Washington Capacity Additions

Project No:	MC-CL-YR8466	**BSL Code:**	BC-CL-Y
Project Type:	Discrete	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	New Investment	**Location:**	Multiple
Current Project Stage:	Stage 1 - Pre-Project Development	**Council District:**	Council District 3
Start/End Date:	2022 - 2032	**Neighborhood District:**	Northeast
Total Project Cost:	$2,246	**Urban Village:**	University District

This project builds the infrastructure required to serve the electrical needs of the University of Washington's campus expansion. This will include engineering design and construction work to build feeder and substation infrastructure to serve 15 MW of new load in the University campus. A portion of this project may be reimbursable by the University of Washington.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	-	-	127	210	429	439	448	592	2,246
Total:	**-**	**-**	**127**	**210**	**429**	**439**	**448**	**592**	**2,246**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	-	-	127	210	429	439	448	592	2,246
Total:	**-**	**-**	**127**	**210**	**429**	**439**	**448**	**592**	**2,246**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

University Substation - Network

Project No:	MC-CL-YN8464	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	645 NW 45Th
Current Project Stage:	N/A	**Council District:**	Council District 4
Start/End Date:	N/A	**Neighborhood District:**	Northeast
Total Project Cost:	N/A	**Urban Village:**	University District

This ongoing project funds a programmatic approach for comprehensive management of underground network assets serving customers in the University area. This project funds annual work required, such as feeder balancing, engineering analysis to determine system feeder assignments for new services, and replacement of cables that fail while in service. It reduces the probability of cable failures and long costly customer outages.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
City Light Fund Revenues	14,062	550	145	-	-	-	-	-	14,757
Total:	**14,062**	**550**	**145**	**-**	**-**	**-**	**-**	**-**	**14,757**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Light Fund	14,062	550	145	-	-	-	-	-	14,757
Total:	**14,062**	**550**	**145**	**-**	**-**	**-**	**-**	**-**	**14,757**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Utility Next

Project No:	MC-CL-YD9520	**BSL Code:**	BC-CL-Y
Project Type:	Ongoing	**BSL Name:**	Transmission and Distribution - CIP
Project Category:	Improved Facility	**Location:**	System Wide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds grant matching for the Utility Next portfolio, which aims to leverage stimulus and grant funding to augment and accelerate progress in grid modernization, renewable energy, electrification, and workforce development.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	-	-	-	-	-	-	-	-	-
Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	-	-	-	-	-	-	-	-	-
Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Workplace and Process Improvement

Project No:	MC-CL-XF9159	**BSL Code:**	BC-CL-X
Project Type:	Ongoing	**BSL Name:**	Power Supply - CIP
Project Category:	Rehabilitation or Restoration	**Location:**	System wide
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project funds alterations that preserve workplace efficiency. The project focuses on adapting exterior work spaces and interior building elements to support business process improvements for occupant work groups. Interior systems improvements could include flooring replacements, interior remodeling, computer network cabling upgrades, uninterruptible power systems and computer flooring. Exterior system improvements could include fencing, security systems, paving and striping, and exterior building components.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
City Light Fund Revenues	10,371	13	-	-	-	-	-	-	10,384
Total:	**10,371**	**13**	**-**	**-**	**-**	**-**	**-**	**-**	**10,384**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Light Fund	10,371	13	-	-	-	-	-	-	10,384
Total:	**10,371**	**13**	**-**	**-**	**-**	**-**	**-**	**-**	**10,384**

O&M Impacts: NA

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Public Utilities

Drainage and Wastewater

Overview

Seattle Public Utilities (SPU) maintains the network of sewer and drainage systems throughout the City of Seattle. These systems include approximately:

- 448 miles of sanitary sewers
- 968 miles of combined sewers
- 67 Pump Stations
- 5.5 miles of wastewater force mains
- 82 City-owned and permitted Combined Sewer Overflow points
- 38 Combined Sewer Overflow control detention tanks/pipes
- 481 miles of storm drains / 591 storm drain outfalls
- 24,733 catch basins
- 65 miles of ditches, 128 miles of culverts
- 30 miles of stream channel (49 creeks, 6 of which are salmon bearing)
- 9 acres of green stormwater infrastructure
- 17 detention/treatment ponds
- 295 drainage flow control facilities
- 578 water quality structures

The Drainage and Wastewater (DWW) CIP is the vehicle for rehabilitating, replacing, improving, and expanding this infrastructure, as well as constructing projects that protect, conserve, and enhance our region's environmental resources. Planned spending in the DWW CIP is approximately $2.15 billion over the next six years, from 2026-2031.

Thematic Priorities/Project Selection Criteria

Collective priorities for SPU's DWW line of business, as expressed in the Strategic Business Plan, reflect values consistently expressed by customers and community: affordability, sustainability, and equity. SPU is committed to leading with equity and working in partnership with communities and employees to create a just and sustainable future.

Specific priorities of the DWW CIP are:

- Replacing failing assets;
- Constructing facilities that reduce the frequency of flooding and sewer backups for customers;
- Improving water quality and environmental habitats by reducing stormwater pollution and sewage overflows; and
- Providing adequate workforce facilities for our employees.

Projects in the DWW CIP are guided by various federal regulations, city policies, and long-term planning documents (e.g., the Plan to Protect Seattle's Waterways and asset management plans). Additional direction for SPU's capital improvement program come from the 2025-2030 Strategic Business Plan, which outlined new investments, cost savings, and a retail rate path for the six-year period and grew out of SPU's efforts to provide greater rate predictability for customers while making important investments for the future. In addition to candidate capital projects identified from these planning documents,

projects are identified from external projects, opportunities, emergencies, and other unexpected events. Projects are prioritized based on the following:

- **Public Health, Safety & Environment:** The overriding priority for the DWW CIP is maintaining public health and safety by providing or improving services to customers and decreasing our impact on the environment. Examples of highly ranked projects in this category include the Drainage Capacity program, Sanitary Sewer Overflow Capacity program, South Park Water Quality Facility, and Protection of Beneficial Uses program which includes stream culvert replacement, floodplain reconnection efforts and water quality improvement projects.

- **Infrastructure Reliability & Risk:** How a project addresses infrastructure conditions or vulnerabilities. Examples of highly ranked projects in this category include the Pipe Rehabilitation and Pump Station improvement programs.

- **Regulatory, Mandates, Legal Agreements:** The City of Seattle/SPU must comply with State and Federal regulatory requirements including the Clean Water Act (CWA) and the Consent Decree that was entered in court on July 3, 2013, between the City, the U.S. Environmental Protection Agency (EPA), and the U.S. Department of Justice (DOJ). The two most significant regulatory drivers associated with the CWA are the National Pollutant Discharge Elimination System (NPDES) Waste Discharge Permit (aka NPDES CSO Permit) and the NPDES Phase I Municipal Stormwater Permit (aka NDPES MS4 Permit). This ranking category considers the degree to which the project is driven by Federal, State, and local laws, permit and regulatory requirements, and consent decrees, as well as by legal agreements with public and private parties and the specific mandates of the City Council and Mayor. Examples of highly ranked projects in this category include the Ship Canal Water Quality Project, CSO Retrofits, South Park Water Quality Facility, and Natural Drainage System (NDS) Partnering Program.

- **External Drivers and Opportunities:** SPU's responsiveness to, or engagement with, the projects of other Departments or Jurisdictions, or opportunities to provide multiple benefits, address service equity, or reduce ratepayer costs through outside funding opportunities. Examples of highly ranked projects in this category include the Transportation Agency projects through SDOT's former Bridging the Gap and anticipated future Levy to Move Seattle and Sound Transit.

To aid SPU in making responsible decisions on behalf of ratepayers, prioritized projects must then be justified through a business case process that establishes that a problem or opportunity is timely and important and that the proposed solution is superior to other alternatives based on a triple bottom line analysis (economic, environmental, and social) of life-cycle benefits and costs. The process also recognizes that a project may be a "must do" project (e.g., required by regulations). The need for any given projects or programs is documented in a business case document and must be approved by the SPU General Manager and Asset Management Committee or CIP Board.

Summary of DWW Capital Programs

Figure: 2026-2031 Proposed Drainage and Wastewater Fund CIP by BCL
($'s in '000s; total may not sum due to rounding)

BCL	2026	2027	2028	2029	2030	2031	Total
BC-SU-C333B - Protection of Beneficial Uses	-	-	-	-	-	-	**-**
BC-SU-C350B – Sediments and Duwamish Valley Resilience	31,173	28,586	71,999	110,142	104,103	122,380	**468,384**
BC-SU-C360B - Combined Sewer Overflows	86,532	77,962	13,517	(0)	-	-	**178,011**
BC-SU-C370B - Rehabilitation	58,552	67,397	86,108	81,533	55,501	66,403	**415,493**
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	-	-	-	-	-	-	**-**
BC-SU-C390B – New DWW Infrastructure	128,937	93,295	152,340	148,408	128,382	145,066	**796,427**
BC-SU-C410B - Shared Cost Projects	69,159	45,466	39,723	47,538	48,093	44,215	**294,192**
BC-SU-C510B - Technology	6,268	4,623	4,623	4,623	4,623	4,623	**29,383**
Total	**380,621**	**317,329**	**368,310**	**392,243**	**340,701**	**382,687**	**2,181,891**

For 2026, SPU is reorganizing the project structure of the Drainage and Wastewater Line of Business. This reflects updates to program names, scope, and reflects the strategic priorities of Seattle Public Utilities. In particular, with the 2026-2031 Proposed CIP, SPU will begin the process of closing two Budget Control Levels (BCLs), Protection of Beneficial Uses (BC-SU-C333B) and Flooding, Sewer Backup & Landslide (BC-SU-C380B) and establishing a new Budget Control Level to house this work: New DWW Infrastructure (44010-BC-SU-C390B). Within this BCL, new master projects are established to better align with current & projected capital program operation

BC-SU-C390B: New Drainage and Wastewater Infrastructure

This new BCL will shift the project structure from single purpose BCLs to a broader portfolio that better aligns the DWW LOB's long-term planning and asset management with the Strategic Business Plan and environmental, public health, and public safety goals. New Drainage and Wastewater Infrastructure are oriented around new gray or green infrastructure for improving system capacity (wastewater and drainage), water quality (including combined sewer overflow reduction), and waterway ecological health. New master projects within this BCL are organized on a geographic basis:

- **Northern Integrated Projects.** Examples of projects in this program include the South Thornton Natural Drainage System, 20th Ave NE Sewer Backup Improvement Project, and Green Stormwater Infrastructure in Crown Hill.

- **South/Central Integrated Projects.** Examples of projects in this program include the Taylor Creek restoration and outflow improvements, retrofits for the Capital Hill Water Quality Project, and drainage improvements in Rainier View.

- **West Integrated Projects.** Examples of projects in this program include the 45th Ave SW Culvert Replacement Project, the California Culvert Replacement, the Longfellow Starts Here Improvement project, and drainage improvements in Arbor Heights.

This BCL also includes a **Citywide Programs** Master Project which plans and oversees citywide capital projects for specific purposes. These include meeting our regulatory obligations (e.g., LTCP for combined sewer overflow reduction), using GSI to retrofit impervious areas and embed DWW system improvements as part of projects led by external partners (i.e. RainWise, RainCity), and upgrading system infrastructure in environmentally critical areas to help safeguard our customers and prevent system failure (i.e. Small Landslides Program).

Existing Drainage and Wastewater Programs

BC-SU-C350B: Sediments and Duwamish Valley Resilience: The Sediments program – which in 2026 is being renamed "Sediments and Duwamish Valley Resilience" to better reflect current priorities – is responsible for cleanup of contaminated sediment sites, including engineering design, construction, abatement, as well as studies and liability allocation negotiations. The City of Seattle is a Potentially Responsible Party (PRP) for cleanup liabilities for contaminated sediments at the Lower Duwamish Waterway Superfund Site, the Harbor Island Superfund Site (East Waterway), and Gas Works Park due to alleged historic contributions from Combined Sewer Overflows (CSO), storm drain discharges, and other city-owned facilities. The city continues to work with the EPA, the Washington State Department of Ecology, King County, and other PRPs on cleanup studies, design, and construction. The study phase of sediment remediation projects often requires multiple years before specific cleanup actions are defined. Current program projections reflect costs associated with cleanup design and construction adjacent to Gas Works Park, Duwamish Waterway Sediment Remediation, East Waterway Remediation, and ongoing studies at other sites.

For the Lower Duwamish Waterway, EPA decided the cleanup remedy in 2014, and engineering design has been underway. Duwamish Waterway remediation construction began November 2024. The East Waterway study phase was completed in 2023, and EPA decided their cleanup actions in their Interim Record of Decision release in May 2024. The Administrative Order for EW engineering design is currently being negotiated. Similarly, Ecology decided the required cleanup actions at Gas Works Park in 2024. Engineering design for GWP began in 2025.

The existing South Park Program (Drainage Conveyance Phase 2 project and the South Park Water Quality project) and a new wastewater Pump Station #4 are being transferred from the Flooding, Sewer

Backup & Landslide BCL (BC-SU-C380B) to the Sediments and Duwamish Valley BCL as part of this year's capital reorganization.

BC-SU-C360B: Combined Sewer Overflows: This program consists of projects that are mandated by State and Federal regulations to control combined sewer overflows (CSOs) into the City's receiving waters. During heavy rainfall events, the combination of stormwater (about 90 percent of the volume) and sewage may exceed the capacity of the combined sewer system (CSS) and overflow into our waterways – causing a combined sewer overflow (CSO). CSOs spill a mixture of raw sewage and stormwater into local waterways at 85 outfalls throughout the city. These spills violate water quality standards, create unacceptable risk to public health, contaminate sediment and habitats for endangered species, and pollute the Puget Sound.

Annual CSOs have been reduced from a range of 20-30 billion gallons per year by both the city and the County in 1970 to about 1 billion gallons per year today. The City's overflows account for approximately 100-200 million gallons per year. SPU currently does not meet regulatory mandates that limit CSOs to one untreated overflow per outfall location per year. SPU is required by State and Federal law to achieve control of CSOs by 2030. The LTCP, also called the Plan to Protect Seattle's Waterways, was approved by regulators in May 2015. In June 2024, an agreement in principle was reached to modify the Consent Decree. A modification of our 2013 CSO Consent Decree became effective in May 2025. The Consent Decree modification requires completion of construction of all CSO reduction projects by December 2037. CSOs must be proven to be controlled one year after completion of construction; therefore, SPU is now required to achieve control of CSOs by 2038. Continuing investments in CSO control will enable SPU to achieve regulatory compliance.

Projects in the CSO Program include optimization of existing and construction of new gray infrastructure (e.g., storage structures, pipes, tunnels, wet weather treatment plants, stormwater separation, pump stations, etc.) and green infrastructure approaches, and development and implementation of regulatory required plans such as the Plan to Protect Seattle's Waterways. The largest project in the DWW CIP is the Ship Canal Water Quality Project (SCWQP). The SCWQP consists of a 2.7-mile-long, approximately 18-foot-diameter tunnel that, when completed, will capture and store approximately 75 million gallons of sewage and stormwater flows from Ballard, Fremont, Wallingford, and Queen Anne.

Planning is underway and will continue through the coming years for additional CSO reduction efforts to meet CSO Consent Decree compliance date requirements. SPU currently expects to spend approximately $428 million over the next six years on CSO reduction projects. Just under half of this spending is associated with the SCWQP, a joint project with King County to control CSOs into the Lake Washington Ship Canal and Salmon Bay. The remainder of planned investments are projects required to bring the remaining CSO basins into compliance with our regulations.

The Proposed 2026-2031 CIP plans for this Budget Control Level to be closed after 2028, with projects transitioned to other programs.

BC-SU-C370B: Rehabilitation: This program consists of projects that repair, rehabilitate, or replace existing drainage and wastewater assets to maintain or improve current functionality levels. Assets that are addressed include:

- Pump station structures, force mains, airlift conversions, major mechanical, ventilation and electrical components;

- CSO outfalls;
- Drainage facilities including water quality structures, flow control structures and large surface water facilities; and
- Drainage and wastewater conveyance pipes and structures (catch basins, maintenance holes and sandboxes).

Work within this program is a critical component to achieving SPU's Consent Decree target of less than four sanitary sewer overflows per 100 miles of sewer pipe bi-annually. Individual projects are defined by the type and method of repair, rehabilitation and/or replacement by crews or contracts including emergency work, no-dig pipe lining rehabilitation, full mainline dig pipe replacement, dig point (or spot) pipe and structure replacement, repairs or rehabilitation, pump station repairs or replacement, force main repairs or replacement, and CSO outfall rehabilitation or replacement. Major projects in this program include the Sewer Lining Contracts for Management Area Phase 1 and 21-2; Inflow and Infiltration Reduction projects for Longfellow Starts Here Delridge and Arbor Heights; Drainage and Wastewater Crew led pipe replacement and repair projects; and Wastewater Pump Station 56 and 58.

BC-SU-C410B: Shared Cost Projects: This program includes individual capital improvement projects which typically benefit multiple Lines of Business (LOB) (e.g., the Water LOB and the Drainage and Wastewater LOB) and whose costs are "shared," or paid for by more than one of SPU's utility funds.

The proposed budget for the Shared Cost program includes budgets for a few interdepartmental projects including SDOT N 130th St Project and Aurora project and Sound Transit Link Light Rail. This BCL also includes funding for SPU Facility Improvements such as the Seattle Municipal Tower restacking project, South Operations Center, and the North One Water Facility. Other programs in this BCL include DWW Heavy Equipment Purchases, 1% for the Arts, and several smaller projects.

BC-SU-C510B: Technology: The Technology capital portfolio is currently managed in seven program areas as identified by our SPU Strategic Technology Plan (SSTP) effort. These are intended to provide a department-wide view of technology investments to address SPU's strategic, business, and City-wide priorities. These areas are**:**

- Digitalization
- Customer Technology
- Cybersecurity
- Work & Asset Management
- Data & Analytics
- Program Delivery
- Technology Management

Investments in 2026 address several of SPU's key initiatives, including:

- Financial Management and Internal Controls
- Operational Excellence and Performance Management
- An Easy and Engaged Customer Experience
- Data-driven Decision Support
- Improved Enterprise Asset Management

- Project Delivery/Project Controls
- CC&B upgrade preparation
- Cybersecurity Emphasis

In 2026, SPU will continue focusing its technology spending on the highest priority business needs. Over the course of 2026-2031 the SPU Strategic Technology Plan (SSPT), top strategic priority projects will include:

- Deploying Advanced Metering Infrastructure
- Upgrading Customer Care and Billing (CC&B)
- Implementation of a Centralized Data Architecture & Design
- Development of a Digital Twin for Utilities
- Enterprise Content Management (ECM)

CIP Revenue Sources

The DWW CIP is financed through revenue bonds, a combination of low-interest State and Federal loans, operating cash, and a small portion through capital grants or capital contributions in kind. Financial policies adopted by Council and embedded within revenue bond covenants require that non-debt sources of funds (operating cash, grants, contributions) comprise at least 25% of the portfolio over a four-year period.

For the 2026-2031 period, SPU has secured low interest SRF loans from the State Department of Ecology and WIFIA loans from the EPA to fund the majority of the Ship Canal Water Quality Project, with the balance funded through operating cash. The remaining projects will be funded through revenue bonds and operating cash. SPU has an ongoing program to seek out grants and loan opportunities for reducing the rate impact for implementation of projects.

Summary of Upcoming Budget Issues and Challenges

Like utilities worldwide, SPU must prepare for and respond to complex challenges, such as climate change, pollution, earthquakes, and unpredictable material and labor costs. A major challenge for DWW will be balancing priority projects while also complying with regulatory requirements from the EPA and the Washington State Department of Ecology (DOE).

The City has negotiated a Consent Decree with the EPA and the Department of Justice for compliance with CWA and State regulations. A modification of our 2013 CSO Consent Decree became effective in May 2025. The Consent Decree modification requires completion of construction of all CSO reduction projects by December 2037. This proposed modification will allow climate change adaptation for the City's remaining required investments in combined sewer infrastructure (that reduces pollution in our local waters). These modifications also align with the Strategic Business Plan and work alongside other agencies and departments, as well as prioritizing efforts in historically underserved neighborhoods. Additionally, an NPDES permit for stormwater includes requirements to help protect local waterways and the Puget Sound from damaging pollutants and excessive runoff. This increased regulatory emphasis on protecting and improving water quality has resulted in the need for the city to make substantial investments in water quality treatment, detention, CSO retrofits, pipe and pump station rehabilitation, and inflow/infiltration reduction. Greater detail on these bodies of work follows:

- Water Quality Treatment: This focuses on removing pollutants and can be accomplished through GSI or the use of technology such as specialized media filters. GSI is the use of green solutions to help reduce untreated overflows by allowing stormwater to infiltrate slowly into the ground, cutting the volume of stormwater entering the system, and providing water quality treatment through natural processes as the polluted runoff comes in contact with the soil and vegetation.

- Detention: This focuses on storing stormwater and/or sewage during a rainfall event and can be accomplished through detention ponds (for stormwater), GSI (for stormwater), floodplain reconnection (for stormwater), or underground tanks or tunnels (for both wastewater and stormwater). Detention can be added to the drainage system to offset the impacts of larger storms that overwhelm the conveyance capacity of the combined sewer system resulting in backups of sewage, localized flooding, and releases of untreated sewage.

- CSO and Drainage Facility Retrofits: This focuses on optimizing existing collection, pumping and storage systems, using low-cost repairs and modifications to reduce pollution to waterways and/or improve flow control benefits.

- Pipe and Pump Station Rehabilitation: This consists of repairing, rehabilitating, or replacing existing gravity sewer and drainage pipes and structures, wastewater pump stations, and/or force mains that have deficiencies or have reached the end of their useful life.

- Inflow/Infiltration Reduction: This focuses on addressing parts of the system where there are direct stormwater connections to the sanitary sewer system which can be directed to a separated stormwater system. Infiltration reduction focuses on filling in cracks in sewer lines that allow groundwater to enter the system. By reducing inflow/infiltration, it is possible to reduce the frequency and volume of SSOs and sewer backups.

Other challenges DWW faces in meeting its obligations:

1) Addressing public expectations: It is challenging to address public expectations around basic service level programs, such as flooding and system infrastructure gaps. Resourcing levels for these programs are less than needed, but unable to be increased at this time due to the demand on our resources from regulatory requirements. The separated drainage and wastewater systems are either at capacity during storm events or lacking the fundamental infrastructure at various locations across the City. The impacts can range from very serious (basement sewer back-ups) to nuisance (limited street or yard flooding) issues.

2) Construction Costs: Market conditions and increasing costs of building large (drainage and wastewater) infrastructure in dense urban areas continue to put pressure on the portfolio.

3) Climate Change: Increasing rainfall intensities resulting from climate change are increasing pressure on existing drainage and wastewater infrastructure leading to increased CSOs and driving the need for larger solutions and additional system improvements. SPU assets also have risks related to sea level rise along the marine shoreline of the city.

4) King County Regional Treatment and Disposal rate increase impact: In 1958, a regional sewage treatment agency, the Municipality of Metropolitan Seattle ("Metro"), was formed to provide a regional solution to water quality problems. Metro and King County (the "County") were merged in 1994. Since then, the County has been responsible for sewage treatment and disposal and has entered into a long-term contract with local sewage agencies, including the City, which remain responsible for their own local collection and transmission lines. The County operates three major regional wastewater treatment plants, two smaller local treatment plants, and four combined sewer overflow ("CSO") treatment facilities, along with an extensive regional interceptor system to route sewage to the plants and stop untreated discharges into Lake Washington and other bodies of water. The County currently provides services to 37 entities, including the City of Seattle, sewer districts, and others. The County finances the capital and operating costs of its sewage treatment and disposal system, including projects from the Regional Wastewater Services Plan, with capacity charges to new customers and wholesale charges to the City and other component agencies, all of which are established by the County Council pursuant to the current agreement. Currently, the City's share of the County's wholesale charge revenue is approximately 40%, and SPU passes this wholesale charge on to the City's Drainage and Wastewater System ratepayers. Future County rate increases may impact the funding allocation available for SPU services.

Future Projects/What is on the horizon

Over the next 10 years the DWW CIP will be driven largely by regulatory requirements, major transportation projects, and Operations Crew facilities. Major projects include the completion of the Ship Canal Water Quality Project, sediment remediation, and other projects necessary under the LTCP/Plan to Protect Seattle's Waterways. With the implementation of the Seattle Transportation Plan, DWW CIP will look for partnering opportunities that will allow SPU to stretch dollars further.

Supplementing in the near-term and looking beyond 2030, SPU is in the process of developing a community-centered plan to guide investments in integrated utility infrastructure for the next 50 years (Shape Our Water Plan). Through this planning effort, SPU will identify the partnerships, programs, and projects that will improve the performance and resilience of our drainage and wastewater systems while optimizing social and environmental co-benefits for the city. This planning is part of building a better Seattle by providing drainage and wastewater services that are affordable, safe, green, and just in a climate uncertain future.

Beneficial Uses Program

Project No:	MC-SU-C3317	**BSL Code:**	BC-SU-C333B
Project Type:	Ongoing	**BSL Name:**	Protection of Beneficial Uses
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project develops drainage related projects to improve the water quality, stream function and habitat in the streams and receiving waters of Seattle. These projects are part of SPU's NPDES Permit reporting for structural stormwater controls. Projects include green and gray water quality treatment approaches, and stream floodplain and habitat restoration to reduce flooding and associated culvert replacements to protect public safety.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	16,840	2,008	-	-	-	-	-	-	18,849
King County Funds	-	773	-	-	-	-	-	-	773
Total:	**16,840**	**2,782**	**-**	**-**	**-**	**-**	**-**	**-**	**19,622**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	16,840	2,782	-	-	-	-	-	-	19,622
Total:	**16,840**	**2,782**	**-**	**-**	**-**	**-**	**-**	**-**	**19,622**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Broadview Long-Term Plan

Project No:	MC-SU-C3812	**BSL Code:**	BC-SU-C380B
Project Type:	Ongoing	**BSL Name:**	Flooding, Sewer Backup & Landslide
Project Category:	Improved Facility	**Location:**	Broadview
Current Project Stage:	N/A	**Council District:**	Council District 5
Start/End Date:	N/A	**Neighborhood District:**	Northwest
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

The Broadview Long-Term Plan had been an ongoing program to address longstanding drainage and wastewater problems. The current funded capital project within that program is the 12th Avenue NW Drainage Basin project, which addresses public and private flooding problems in that area by providing stormwater detention and green infrastructure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	16,808	180	-	-	-	-	-	-	16,988
Total:	**16,808**	**180**	**-**	**-**	**-**	**-**	**-**	**-**	**16,988**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	16,808	180	-	-	-	-	-	-	16,988
Total:	**16,808**	**180**	**-**	**-**	**-**	**-**	**-**	**-**	**16,988**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Central/South Integrated Projects

Project No:	MC-SU-C3903	**BSL Code:**	BC-SU-C390B
Project Type:	Ongoing	**BSL Name:**	Drainage and Wastewater Infrastructure
Project Category:	New Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This ongoing project in South/Central Seattle address prioritized environmental, public health, and safety problems in alignment with DWWs long term planning and asset management plans and SPUs the Strategic Business Plan. The projects primarily result in new gray or green infrastructure to improve system capacity (wastewater and drainage), water quality (including combined sewer overflow reduction), and stream ecological health and creek culvert issues.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	-	-	15,688	19,505	42,213	55,891	62,972	71,586	267,856
Total:	**-**	**-**	**15,688**	**19,505**	**42,213**	**55,891**	**62,972**	**71,586**	**267,856**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	-	-	15,688	19,505	42,213	55,891	62,972	71,586	267,856
Total:	**-**	**-**	**15,688**	**19,505**	**42,213**	**55,891**	**62,972**	**71,586**	**267,856**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Citywide Programs

Project No:	MC-SU-C3901	**BSL Code:**	BC-SU-C390B
Project Type:	Ongoing	**BSL Name:**	Drainage and Wastewater Infrastructure
Project Category:	New Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This project consists of different programs that plan and oversee citywide capital projects for specific purposes. These include meeting our regulatory obligations, using GSI to retrofit impervious areas and embed DWW system improvements as part of projects led by external partners, and upgrading system infrastructure in environmentally critical areas to help safeguard our customers and prevent system failure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	-	-	67,465	13,145	10,940	16,060	18,705	23,780	150,095
Total:	**-**	**-**	**67,465**	**13,145**	**10,940**	**16,060**	**18,705**	**23,780**	**150,095**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	-	-	67,465	13,145	10,940	16,060	18,705	23,780	150,095
Total:	**-**	**-**	**67,465**	**13,145**	**10,940**	**16,060**	**18,705**	**23,780**	**150,095**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Creek Culvert Replacement Program

Project No:	MC-SU-C3314	**BSL Code:**	BC-SU-C333B
Project Type:	Ongoing	**BSL Name:**	Protection of Beneficial Uses
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides for the repair and replacement of creek culverts that are part of SPU's critical drainage infrastructure. Creek culvert management includes assessing structural condition and risk, and fish passage barriers. Sequencing sites is based on a combination of priority and factors such as readiness to proceed, ability to address other drainage needs (e.g., flooding, maintenance), potential partnerships, synergies with other projects and availability of funding.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	20,480	5,886	-	-	-	-	-	-	26,366
King County Funds	-	500	-	-	-	-	-	-	500
State Grant Funds	-	700	-	-	-	-	-	-	700
Total:	**20,480**	**7,086**	**-**	**-**	**-**	**-**	**-**	**-**	**27,566**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	20,480	7,086	-	-	-	-	-	-	27,566
Total:	**20,480**	**7,086**	**-**	**-**	**-**	**-**	**-**	**-**	**27,566**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

CSO Facility Retrofit

Project No:	MC-SU-C3611	**BSL Code:**	BC-SU-C360B
Project Type:	Ongoing	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project retrofits, upgrades, and modifies existing Combined Sewer Overflows (CSO) reduction facilities in Seattle CSO basins. Retrofit projects cost-effectively optimize and maximize existing system operation to minimize CSOs to the greatest extent possible, reducing long term CSO storage needs. This project assists in achieving state and Federal regulations to control combined sewer overflows (CSOs) into the City's receiving waters.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	28,433	10	-	-	-	-	-	-	28,443
Total:	**28,433**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**28,443**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	28,433	10	-	-	-	-	-	-	28,443
Total:	**28,433**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**28,443**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Drainage Capacity Program

Project No:	MC-SU-C3802	**BSL Code:**	BC-SU-C380B
Project Type:	Ongoing	**BSL Name:**	Flooding, Sewer Backup & Landslide
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides flood control and local drainage and wastewater projects to improve system capacity or increase the existing level of service. Candidate projects are identified through DWW investigations, claims, complaints, studies, and prior planning. Drainage “spot” projects and small landslides prevention projects are also included within this program. The Localized Flood Control Program improves Drainage and Wastewater levels of service.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	29,646	2,106	-	-	-	-	-	-	31,752
Total:	**29,646**	**2,106**	**-**	**-**	**-**	**-**	**-**	**-**	**31,752**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	29,646	2,106	-	-	-	-	-	-	31,752
Total:	**29,646**	**2,106**	**-**	**-**	**-**	**-**	**-**	**-**	**31,752**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Drainage Facilities Rehabilitation

Project No:	MC-SU-C3711	**BSL Code:**	BC-SU-C370B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides for improvements and upgrades to SPU-owned drainage facilities and conveyance pipes. Typical improvements may include, but not limited to, detention/treatment ponds, flow control facilities, water quality structures, conveyance drainage pipes and structures, and other drainage infrastructure. Typical capital projects may include, but are not limited to, the repair, rehabilitation, or replacement of drainage facilities and conveyance infrastructure.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	8,856	3,430	4,470	9,399	15,569	8,390	6,112	9,734	65,960
Total:	**8,856**	**3,430**	**4,470**	**9,399**	**15,569**	**8,390**	**6,112**	**9,734**	**65,960**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	8,856	3,430	4,470	9,399	15,569	8,390	6,112	9,734	65,960
Total:	**8,856**	**3,430**	**4,470**	**9,399**	**15,569**	**8,390**	**6,112**	**9,734**	**65,960**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

DWW Main Extensions

Project No:	MC-SU-C3905	**BSL Code:**	BC-SU-C390B
Project Type:	Ongoing	**BSL Name:**	Drainage and Wastewater Infrastructure
Project Category:		**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This ongoing program plans and implements new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of our waterbodies, adapt to future challenges and deliver equitable and essential services to meet mandated State and Federal regulations and supporting the wellbeing and resilience of our communities - today and in the future.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	-	-	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Total:	**-**	**-**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**30,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	-	-	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Total:	**-**	**-**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**30,000**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Future CSO Projects

Project No:	MC-SU-C3612	**BSL Code:**	BC-SU-C360B
Project Type:	Ongoing	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project is for planning and implementation of projects that are mandated by State and Federal regulations to control combined sewer overflows (CSOs) into the City's receiving waters. Projects in the CSO Program include large infrastructure projects (e.g., storage structures, pipes, tunnels, wet weather treatment plants, stormwater separation, pump stations, etc.), construction of Green Stormwater Infrastructure (GSI) for CSO control, and development and implementation of regulatory required plans such as the Long Term Control Plan.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	5,488	4,280	-	-	-	-	-	-	9,768
Total:	**5,488**	**4,280**	**-**	**-**	**-**	**-**	**-**	**-**	**9,768**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	5,488	4,280	-	-	-	-	-	-	9,768
Total:	**5,488**	**4,280**	**-**	**-**	**-**	**-**	**-**	**-**	**9,768**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Green Stormwater Infrastructure Program

Project No:	MC-SU-C3610	**BSL Code:**	BC-SU-C360B
Project Type:	Ongoing	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides construction of Green Stormwater Infrastructure (GSI) as a component of combined sewer overflow (CSO) reduction within the uncontrolled CSO basins. Work includes roadside bioretention and the RainWise program. RainWise provides financial incentives to private property owners within our uncontrolled CSO basins for construction of properly sized and installed raingardens or cisterns. The program supports the City's current regulatory strategy for compliance with CSO National Pollutant Discharge Elimination System (NPDES) permit.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	16,203	300	-	-	-	-	-	-	16,503
Total:	**16,203**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**16,503**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	16,203	300	-	-	-	-	-	-	16,503
Total:	**16,203**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**16,503**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

GSI for Protection of Beneficial Uses

Project No:	MC-SU-C3316	**BSL Code:**	BC-SU-C333B
Project Type:	Ongoing	**BSL Name:**	Protection of Beneficial Uses
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides construction of Green Stormwater Infrastructure (GSI) and associated gray infrastructure to decrease polluted runoff entering Seattle's waterways while providing substantial environmental and community benefits. Implementation pathways include SPU-led projects, co-development with other agencies such as SPR and SDOT, community partnership and private developer partnerships. Utility-led projects included in this master project include the Natural Drainage Systems Partnering Program, identified in Seattle's Plan to Protect Seattle's Waterways (the Long Term Control Plan requirement within our Consent Decree), and the Council created GSI in Urban Villages Program which will deliver multi-purpose green infrastructure projects in urban villages and urban centers through community partnerships and development synergies. Partnership programs include RainWise, RainCity and the GSI Beyond Code Program

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	76,682	15,010	-	-	-	-	-	-	91,692
King County Funds	-	1,000	-	-	-	-	-	-	1,000
Total:	**76,682**	**16,010**	**-**	**-**	**-**	**-**	**-**	**-**	**92,692**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	76,682	16,010	-	-	-	-	-	-	92,692
Total:	**76,682**	**16,010**	**-**	**-**	**-**	**-**	**-**	**-**	**92,692**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Long Term Control Plan

Project No:	MC-SU-C3604	**BSL Code:**	BC-SU-C360B
Project Type:	Ongoing	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project supports the ongoing implementation of SPU's Combined Sewer Overflow (CSO) Reduction Long Term Control Plan (LTCP) in accordance with SPU's National Pollutant Discharge Elimination System (NPDES) permit and the Federal CSO Control Policy. On May 1, 2012, the Environmental Protection Agency/Department of Justice issued a draft Consent Decree to the City of Seattle which requires the development and submission of a Long-Term Control Plan for approval by May 30, 2015. It further stipulates that all CSO Control Measures are to be constructed as expeditiously as practicable, and in no event later than December 31, 2030. The Consent Decree also allows the City to propose storm water control project(s) as part of an Integrated Plan, in addition to the CSO Control Measures. The LTCP identified projects and programs to reduce the number and volume of CSOs, meet receiving water quality standards, and protect designated beneficial uses. The LTCP includes flow characterization, monitoring, and hydraulic modeling; development of CSO control alternatives; development of control alternatives that takes into consideration costs and performance; operational plan revisions; public participation; implementation schedule; and post-construction monitoring.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	19,060	3,680	-	-	-	-	-	-	22,740
Total:	**19,060**	**3,680**	**-**	**-**	**-**	**-**	**-**	**-**	**22,740**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	19,060	3,680	-	-	-	-	-	-	22,740
Total:	**19,060**	**3,680**	**-**	**-**	**-**	**-**	**-**	**-**	**22,740**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Northern Integrated Projects

Project No:	MC-SU-C3902	**BSL Code:**	BC-SU-C390B
Project Type:	Ongoing	**BSL Name:**	Drainage and Wastewater Infrastructure
Project Category:	New Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This ongoing project in North Seattle address prioritized environmental, public health, and safety problems in alignment with DWWs long term planning and asset management plans and SPUs the Strategic Business Plan. The projects primarily result in new gray or green infrastructure to improve system capacity (wastewater and drainage), water quality (including combined sewer overflow reduction), and stream ecological health and creek culvert issues.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	-	-	16,055	22,393	41,148	12,517	15,805	21,950	129,868
Total:	**-**	**-**	**16,055**	**22,393**	**41,148**	**12,517**	**15,805**	**21,950**	**129,868**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	-	-	16,055	22,393	41,148	12,517	15,805	21,950	129,868
Total:	**-**	**-**	**16,055**	**22,393**	**41,148**	**12,517**	**15,805**	**21,950**	**129,868**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Outfall Rehabilitation Program

Project No:	MC-SU-C3708	**BSL Code:**	BC-SU-C370B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides rehabilitation of outfalls throughout Seattle Public Utilities service area. Typical improvements may include, but are not limited to, repair, rehabilitation or replacement of outfall structures. This project will investigate the condition of each of the outfalls and complete an options analysis, followed by design, construction, and closeout activities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	4,083	650	1,210	477	1,700	438	600	3,850	13,008
Total:	**4,083**	**650**	**1,210**	**477**	**1,700**	**438**	**600**	**3,850**	**13,008**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	4,083	650	1,210	477	1,700	438	600	3,850	13,008
Total:	**4,083**	**650**	**1,210**	**477**	**1,700**	**438**	**600**	**3,850**	**13,008**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pipe Renewal Program

Project No:	MC-SU-C3710	**BSL Code:**	BC-SU-C370B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

SPU operates and maintains approximately 1,423 miles of wastewater conveyance (combined and separated) pipe. Typical improvements include, but not limited to, spot or point repairs of existing sewer pipe, full dig replacement, cured-in-place pipe liners, conveyance structures replacement, and other wastewater conveyance infrastructure improvements. This ongoing program repairs, replaces, rehabilitates and renews the conveyance system by SPU crews and various contracting construction projects.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	222,917	37,023	39,151	43,350	60,890	63,144	34,794	36,811	538,079
Total:	**222,917**	**37,023**	**39,151**	**43,350**	**60,890**	**63,144**	**34,794**	**36,811**	**538,079**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	222,917	37,023	39,151	43,350	60,890	63,144	34,794	36,811	538,079
Total:	**222,917**	**37,023**	**39,151**	**43,350**	**60,890**	**63,144**	**34,794**	**36,811**	**538,079**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Pump Station & Force Main Improvements

Project No:	MC-SU-C3703	**BSL Code:**	BC-SU-C370B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides for improvements and upgrades to the 68 SPU-owned wastewater pump stations and force mains. Typical improvements may include, but are not limited to, replacement of existing pump station assets including pumps, motors, and valves, and installation of new assets such as SCADA systems, generators, and emergency plugs. This project enhances and extends the useful life of the existing pump stations which protects water quality.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	54,256	11,285	13,721	14,171	7,949	9,561	13,995	16,008	140,946
Total:	**54,256**	**11,285**	**13,721**	**14,171**	**7,949**	**9,561**	**13,995**	**16,008**	**140,946**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	54,256	11,285	13,721	14,171	7,949	9,561	13,995	16,008	140,946
Total:	**54,256**	**11,285**	**13,721**	**14,171**	**7,949**	**9,561**	**13,995**	**16,008**	**140,946**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

S Henderson CSO Storage

Project No:	MC-SU-C3609	**BSL Code:**	BC-SU-C360B
Project Type:	Discrete	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	S Henderson St.
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 2
Start/End Date:	2001 - 2019	**Neighborhood District:**	Southeast
Total Project Cost:	$59,601	**Urban Village:**	Not in an Urban Village

This project provides construction of combined sewer overflows (CSO) facilities in the Henderson area in the southeast part of Seattle. Facilities will be built to meet level of service requirements for CSOs and comply with State and Federal regulations.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	59,617	-	-	-	-	-	-	-	59,617
Total:	**59,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**59,617**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	59,617	-	-	-	-	-	-	-	59,617
Total:	**59,617**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**59,617**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sanitary Sewer Overflow Capacity

Project No:	MC-SU-C3804	**BSL Code:**	BC-SU-C380B
Project Type:	Ongoing	**BSL Name:**	Flooding, Sewer Backup & Landslide
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program is designed to improve sanitary sewer service to Seattle customers by addressing current and projected capacity limitations of the wastewater system through capital project improvements. Such improvements may include demand management measures such as infiltration and inflow (I/I) reduction, increased conveyance capacity, and individual customer measures such as installation of backflow preventers or grinder pumps to reduce the risk that customers will experience backups of sewage into their homes and businesses during storm events.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	23,508	1,430	-	-	-	-	-	-	24,938
Total:	**23,508**	**1,430**	**-**	**-**	**-**	**-**	**-**	**-**	**24,938**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	23,508	1,430	-	-	-	-	-	-	24,938
Total:	**23,508**	**1,430**	**-**	**-**	**-**	**-**	**-**	**-**	**24,938**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Sediment Remediation

Project No:	MC-SU-C3503	**BSL Code:**	BC-SU-C350B
Project Type:	Ongoing	**BSL Name:**	Sediments and Duwamish Valley Water Resilience
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides for City of Seattle participation in cleanup of contaminated sediment sites at multiple locations across Seattle for which the City's drainage and wastewater utilities may have some liability. Typical phases of such projects include preliminary studies and analyses, preliminary engineering for actual cleanup efforts, and liability allocation negotiations. This program enhances the natural environment of Seattle and addresses both State and Federal regulatory agency requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	65,186	20,622	24,332	16,364	47,327	85,284	88,897	119,880	467,893
Total:	**65,186**	**20,622**	**24,332**	**16,364**	**47,327**	**85,284**	**88,897**	**119,880**	**467,893**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	65,186	20,622	24,332	16,364	47,327	85,284	88,897	119,880	467,893
Total:	**65,186**	**20,622**	**24,332**	**16,364**	**47,327**	**85,284**	**88,897**	**119,880**	**467,893**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Ship Canal Water Quality Project

Project No:	MC-SU-C3614	**BSL Code:**	BC-SU-C360B
Project Type:	Discrete	**BSL Name:**	Combined Sewer Overflows
Project Category:	Improved Facility	**Location:**	West Ship Canal
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2014 - 2030	**Neighborhood District:**	Multiple
Total Project Cost:	$710,000	**Urban Village:**	Multiple

The City of Seattle (the City) has prepared a comprehensive strategy, called The Plan to Protect Seattle's Waterways (the Plan) to reduce overflows and discharge of pollutants from combined sewers and the storm drain system. The City must control sewer discharges to protect public health, the environment, to comply with the Clean Water Act, the United States District Court Consent Decree, and State regulations. On May 29, 2015, the City submitted the plan to EPA and Ecology for approval. The largest project identified in the Plan is the Ship Canal Water Quality Project. This project is a joint project between SPU and King County to design and construct a storage tunnel to capture Combined Sewer Overflows for 5 SPU outfalls and two King County outfalls. The tunnel will be 2.7 miles long and run from Wallingford to Ballard. The tunnel will be approximately 18 feet in diameter and have a storage volume of about 30 million gallons. The purpose of the project is to bring all seven outfalls into compliance with the State's control standard of one untreated overflow per year per outfall on a 20-year moving average. Note all City/County funding allocations are for informational purposes, only. Actual resource allocations will be determined through ongoing project governance agreements and interagency coordination between the City and King County.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	389,079	37,290	86,532	77,962	13,517	-	-	-	604,380
King County Funds	64,451	44,538	-	-	-	-	-	-	108,990
State Grant Funds	-	35,215	-	-	-	-	-	-	35,215
Water Rates	-	-	-	-	-	-	-	-	-
Total:	**453,530**	**117,043**	**86,532**	**77,962**	**13,517**	**-**	**-**	**-**	**748,584**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	453,530	117,043	86,532	77,962	13,517	-	-	-	748,584
Water Fund	-	-	-	-	-	-	-	-	-
Total:	**453,530**	**117,043**	**86,532**	**77,962**	**13,517**	**-**	**-**	**-**	**748,584**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

South Park Stormwater Program

Project No:	MC-SU-C3806	**BSL Code:**	BC-SU-C380B
Project Type:	Discrete	**BSL Name:**	Flooding, Sewer Backup & Landslide
Project Category:	Improved Facility	**Location:**	698 S Riverside DR
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 1
Start/End Date:	2006 - 2027	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$134,876	**Urban Village:**	Greater Duwamish

This program constructs a pump station (PS), a water quality facility (WQF), and additional drainage conveyance in South Park. The PS will allow the existing storm drain outfall to drain the system when the tide is high and will support future drainage projects. The WQF will treat most stormwater flows from the basin, reducing pollutant loading to the Duwamish. Excessive flows will bypass the WQF and be pumped directly to the river. This program was formerly titled "South Park Pump Station." As part of SPU's capital reorganization in 2026, this project is being moved to the renamed "Sediments and Duwamish Valley" Budget Summary Level (BC-SU-C350B). Spending for years 2026 and beyond is temporarily housed in Project MC-SU-C3806A.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	68,294	5,242	-	-	-	-	-	-	73,536
Total:	**68,294**	**5,242**	**-**	**-**	**-**	**-**	**-**	**-**	**73,536**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	68,294	5,242	-	-	-	-	-	-	73,536
Total:	**68,294**	**5,242**	**-**	**-**	**-**	**-**	**-**	**-**	**73,536**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

South Park Stormwater Program

Project No:	MC-SU-C3806A	**BSL Code:**	BC-SU-C350B
Project Type:	Discrete	**BSL Name:**	Sediments and Duwamish Valley Water Resilience
Project Category:	New Facility	**Location:**	
Current Project Stage:		**Council District:**	
Start/End Date:		**Neighborhood District:**	
Total Project Cost:		**Urban Village:**	

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	-	-	6,841	12,222	24,672	24,858	15,205	2,500	86,298
Total:	**-**	**-**	**6,841**	**12,222**	**24,672**	**24,858**	**15,205**	**2,500**	**86,298**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	-	-	6,841	12,222	24,672	24,858	15,205	2,500	86,298
Total:	**-**	**-**	**6,841**	**12,222**	**24,672**	**24,858**	**15,205**	**2,500**	**86,298**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Thornton Confluence Improvement

Project No:	MC-SU-C3811	**BSL Code:**	BC-SU-C380B
Project Type:	Discrete	**BSL Name:**	Flooding, Sewer Backup & Landslide
Project Category:	Improved Facility	**Location:**	Thornton Creek
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2008 - 2019	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$7,907	**Urban Village:**	Not in an Urban Village

This project provides creek realignment, floodplain excavation, culvert replacement, and riparian plantings at the confluence of the north and south branches of Thornton Creek. SPU has acquired a number of flood prone properties in this area over the last decade. Using these properties, this project increases culvert capacity, floodplain area and flood storage, and provides stream habitat benefits. The project will help alleviate flooding and reduce maintenance at Meadowbrook Pond.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	7,616	-	-	-	-	-	-	-	7,616
Total:	**7,616**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,616**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	7,616	-	-	-	-	-	-	-	7,616
Total:	**7,616**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7,616**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

West Integrated Projects

Project No:	MC-SU-C3904	**BSL Code:**	BC-SU-C390B
Project Type:	Ongoing	**BSL Name:**	Drainage and Wastewater Infrastructure
Project Category:	New Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This ongoing project in West Seattle address prioritized environmental, public health, and safety problems in alignment with DWWs long term planning and asset management plans and SPUs the Strategic Business Plan. The projects primarily result in new gray or green infrastructure to improve system capacity (wastewater and drainage), water quality (including combined sewer overflow reduction), and stream ecological health and creek culvert issues.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	-	-	24,729	33,252	53,038	58,940	25,900	22,750	218,609
Total:	**-**	**-**	**24,729**	**33,252**	**53,038**	**58,940**	**25,900**	**22,750**	**218,609**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	-	-	24,729	33,252	53,038	58,940	25,900	22,750	218,609
Total:	**-**	**-**	**24,729**	**33,252**	**53,038**	**58,940**	**25,900**	**22,750**	**218,609**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Public Utilities

Solid Waste

Overview

Seattle Public Utilities (SPU) manages the collection and disposal of solid waste generated within the City of Seattle. To fulfill this responsibility, the City owns and manages the following significant infrastructure:

- Two transfer stations;
- One recycling and re-use facility;
- Two household hazardous waste facilities;
- A fleet of trucks and heavy equipment; and
- Three closed landfills previously used by the City, plus assistance to Seattle Parks on two other closed landfills.

The Solid Waste Fund (SWF) Capital Improvement Plan (CIP) is the planning tool for rehabilitating, replacing, improving, and expanding infrastructure, as well as constructing projects that protect, conserve, and enhance our region's environmental resources. Planned spending in the SWF CIP is approximately $105 million over the next six years, from 2026 through 2031.

Major anticipated projects include:

- South Transfer Station Facility Redevelopment (otherwise known as STS Phase II)
- Cleanup of the historic South Park Landfill at the South Park Development Project
- South Transfer Station Sanitary Improvements
- South Transfer Station Compactor Replacement
- Kent Highlands Office Reconstruction

These projects comprise approximately 75% of the SWF CIP portfolio over the next six years. Other significant projects include Drainage & Wastewater Improvements at the Transfer Stations, and SPU's annual equipment investment.

Thematic Priorities

The SWF places a high priority on managing environmental issues and addressing regulatory requirements related to current and historic solid waste facilities while protecting employees and customer health and safety.

SPU is required to improve former landfill sites and act as necessary when conditions change. For example, underground gas levels at these sites are monitored. When increasing gas levels are detected, SPU implements improvements to extract the excess gas or otherwise mitigate the environmental impacts of the gas increase. New transfer station drainage projects are also triggered by environmental compliance requirements for the station's stormwater and wastewater discharges. Additionally, the new transfer stations are designed to reduce the environmental impacts of the existing stations on neighboring communities.

Project Selection Criteria

SPU identifies candidate capital projects from several sources – planning (e.g., comprehensive plans, program plans), external projects and opportunities, and emergencies or other unexpected events. Under SPU's Asset Management System, projects must be justified through a business case process that establishes that a problem or opportunity is timely and important and that the proposed solution is superior to alternatives based on a triple bottom line analysis (economic, environmental, and social) of life-cycle benefits and costs. The process also recognizes that a project may be a "must do" project (e.g., required by regulations).

Prioritization of SPU projects are based on the following set of criteria:

- **Regulatory Mandates, Legal Agreements**: The degree to which the project is driven by Federal, State, and local laws, permit and regulatory requirements, and consent decrees; as well as by legal agreements with public and private parties. Examples of highly ranked projects in this category include the South Park Development project and Kent Highlands and Midway Landfills programs.

- **External Drivers:** SPU's responsiveness to, or engagement with, the projects of other departments or jurisdictions, and the specific mandates of the City Council and Mayor. An example of a project in this category is the 1% for Arts program.

- **Infrastructure:** How a project addresses infrastructure conditions or vulnerabilities. An example of a highly ranked project in this category is the tipping floor replacement at the South Transfer Station.

- **Level of Service:** The importance of this project in providing or improving services to customers and neighbors. An example of a highly ranked project in this category is the replacement of two compactors at the transfer stations.

- **Other Factors:** Other important factors include high net present value or cost-effectiveness, social or environmental benefits that were not otherwise recognized, a project already in progress or near completion, limited time opportunity, demonstration projects, community visibility, or outside funding.

Every project is rated against each criterion. Criteria are then considered in determining an overall project priority ranking, using expert judgment (rather than a formula). Priority rankings for the CIP are determined by the leads for each LOB, with reviews by key internal stakeholders. The ranking scheme and criteria are the same for all LOBs and are approved by the SPU General Manager/CEO and Asset Management Committee. Project priority rankings are used to clarify and document which projects are most important and why, to help determine which projects at the margin will be included, excluded or deferred from the CIP, and which projects should receive priority attention if a staff or financial resource constraint should arise.

Summary of Solid Waste Capital Programs

Figure: 2026-2031 Proposed Solid Waste Fund CIP by BSL
(In $1,000s; total may not sum due to rounding)

Program	2026	2027	2028	2029	2030	2031	Total
BC-SU-C230B - New Facilities	11,440	30,440	19,415	11,980	7,283	1,326	**81,882**
BC-SU-C240B - Rehabilitation & Heavy Equip	761	862	354	262	507	707	**3,453**
BC-SU-C410B - Shared Cost Projects	5,669	2,198	1,991	2,304	287	4	**12,453**
BC-SU-C510B - Technology	1,635	1,206	1,206	1,206	1,206	1,206	**7,665**
Total	**19,506**	**34,705**	**22,966**	**15,752**	**9,283**	**3,243**	**105,454**

New Facilities: This program includes the planning, design, and construction of new facilities to enhance solid waste operations. SPU will continue to implement its Solid Waste Facilities Master Plan. The key project drivers of the New Facilities budget are the South Park Development (landfill cleanup) and the South Transfer Station operational improvements projects.

Rehabilitation and Heavy Equipment: This program includes design and construction of projects that repair and/or upgrade solid waste facilities other than the transfer stations. The key drivers of this budget level are the Kent-Highlands Office project and new funding for the Solid Waste Comprehensive Plan Update as required by the Washington State Department of Ecology.

Shared Cost Projects and **Technology Projects**: Projects in these BCLs are cross-funded by multiple SPU ratepayer funds. Project pages for these activities are not displayed in this section. For individual project pages, please see section **"Shared and Technology Projects."**

For the Solid Waste CIP, a key driver within the Shared Costs BCL is heavy equipment purchases. This covers estimated fleet (trucks) and heavy equipment needs for transfer station operations and closed landfills. Outyear estimates for Solid Waste heavy equipment purchases have changed with large vehicle purchases in 2025, driving an overall reduction in six-year Solid Waste CIP spending in Shared Costs Projects.

For an overview of SPU's **Technology** projects, please see the SPU Drainage and Wastewater overview (Technology BCL section).

CIP Revenue Sources

Much of the SWF CIP is funded through bond proceeds and current cash contributions, the mix of which is determined by SWF financial policies, the overall financial health of the SWF, and the best value and equity to ratepayers. SPU issued debt in 2014, 2015, and 2016. SPU is not planning any SWF bond issuances and will use current cash contributions and existing cash on hand to pay for the CIP. Cash

contributions to construction and repayment of debt come from rate-based charges to customers whose solid waste services are handled by the City's solid waste infrastructure and programs.

SPU also actively seeks grants, low-interest loans, and other funding sources where possible or prudent. The Solid Waste Utility is currently in the middle of a capital-intensive historic landfill remediation process and the South Recycling Center project. These projects are the primary drivers of CIP spending and have required rate increases for financing.

Summary of Upcoming Budget Issues and Challenges

Solid Waste faces logistical and financial issues as it reconstructs its primary facilities and addresses site cleanup efforts.

- Logistics: SWF is focusing on developing the South Recycling Center and must continue to use the site for trailer parking and household hazardous waste collection during construction.
- Financial Challenges: Developing the South Recycling Center along with site remediation efforts puts considerable short-term financial strain on the SWF. While the SWF is funding and building these major projects, it is working to address environmental stewardship by encouraging waste reduction and recycling, which results in declining demand for services.

Future Projects

Once the South Park Landfill cleanup work and South Transfer Station operational improvements are completed, SPU will begin a thorough planning process to guide the future redevelopment of the South Transfer Station campus. The planning will take broader City needs into consideration before selecting a redevelopment scenario. Spending for future development will be better defined over the next 3-5 years.

Kent Highlands

Project No:	MC-SU-C2402	**BSL Code:**	BC-SU-C240B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation & Heavy Equipment
Project Category:	Improved Facility	**Location:**	Kent Highlands
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This program funds compliance activities related to the Kent Highlands landfill closure project. These activities include environmental studies to demonstrate the effectiveness of the Kent Highlands landfill closure project, as well as various landfill improvements. The environmental studies are required under the existing Consent Decree with the State Department of Ecology and validate that current environmental controls are effective and reduce the likelihood of additional capital or O&M expenditures. The landfill improvements include replacement of existing flares, drainage improvements, groundwater protection, water treatment and mitigating earthquake risks associated with steep slopes.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Rates	1,029	211	511	162	104	162	447	647	3,273
Total:	**1,029**	**211**	**511**	**162**	**104**	**162**	**447**	**647**	**3,273**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Fund	1,029	211	511	162	104	162	447	647	3,273
Total:	**1,029**	**211**	**511**	**162**	**104**	**162**	**447**	**647**	**3,273**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Midway Landfill

Project No:	MC-SU-C2403	**BSL Code:**	BC-SU-C240B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation & Heavy Equipment
Project Category:	Improved Facility	**Location:**	Kent
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This program funds compliance activities related to the Midway landfill closure project. These activities include environmental studies to demonstrate the effectiveness of the Midway landfill closure project. The studies are required under the existing Consent Decree with the State Department of Ecology and validate that current environmental controls are effective and reduce the likelihood of additional capital or O&M expenditures. The flare improvements are also a regulatory requirement. To ensure that SPU maintains regulatory compliance, a smaller flare or new technology will be required as the landfill ages and methane concentrations change over time. The largest effort under this program is the Midway landfill improvement project that funds removal of waste in the WSDOT Right of Way to allow construction of two additional lanes on I-5 and the Sound Transit Federal Way Link project. This is a joint project involving Sound Transit, WSDOT and SPU it is regulated by the Department of Ecology under a Consent Decree Amendment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Rates	13,338	394	150	500	50	50	10	10	14,502
Water Rates	-	1,500	-	-	-	-	-	-	1,500
Total:	**13,338**	**1,894**	**150**	**500**	**50**	**50**	**10**	**10**	**16,002**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Fund	13,338	1,894	150	500	50	50	10	10	16,002
Total:	**13,338**	**1,894**	**150**	**500**	**50**	**50**	**10**	**10**	**16,002**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Miscellaneous Station Improvement

Project No:	MC-SU-C2303	**BSL Code:**	BC-SU-C230B
Project Type:	Ongoing	**BSL Name:**	New Facilities
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provides modifications, upgrades, and wear replacement for the two new City Transfer Stations. The new facilities will require periodic capital upgrades and replacement to extend the useful life of these assets. Examples of this work include replacement of the wear surface on the STS tipping floor, replacement of the large refuse compactors and replacement of HVAC/Life Safety components.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Rates	10,554	23,431	6,669	13,434	5,669	8,420	720	720	69,616
Total:	**10,554**	**23,431**	**6,669**	**13,434**	**5,669**	**8,420**	**720**	**720**	**69,616**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Fund	10,554	23,431	6,669	13,434	5,669	8,420	720	720	69,616
Total:	**10,554**	**23,431**	**6,669**	**13,434**	**5,669**	**8,420**	**720**	**720**	**69,616**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

North Transfer Station Rebuild

Project No:	MC-SU-C2306	**BSL Code:**	BC-SU-C230B
Project Type:	Discrete	**BSL Name:**	New Facilities
Project Category:	Improved Facility	**Location:**	N. 34th St.
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 4
Start/End Date:		**Neighborhood District:**	Lake Union
Total Project Cost:	$111,015	**Urban Village:**	Not in an Urban Village

The project constructs a new North Recycling and Disposal Station to replace the existing, aging facility. The new facility will meet customer and employee needs, regulatory requirements, and waste management goals for at least the next 50 years. Safety, operational, and capacity concerns at the existing transfer station necessitate building a new facility. The new facility will benefit the public by providing reliable transfer of solid waste from the City and preventing the accumulation of waste and unsanitary conditions within the City.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Rates	110,234	-	-	-	-	-	-	-	110,234
Total:	**110,234**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**110,234**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Fund	110,234	-	-	-	-	-	-	-	110,234
Total:	**110,234**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**110,234**

O&M Impacts: Any O&M needed as a result of this project is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

South Park Development

Project No:	MC-SU-C2304	**BSL Code:**	BC-SU-C230B
Project Type:	Discrete	**BSL Name:**	New Facilities
Project Category:	Improved Facility	**Location:**	8100 2nd Ave S
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 1
Start/End Date:	2007 - 2027	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$22,377	**Urban Village:**	Greater Duwamish

This project studies, plans, designs and constructs remediation of the historic South Park Landfill site to minimize environmental impacts. SPU owns a portion of the site on which the landfill once operated, and was a historic operator of the landfill at one time. This project will meet the requirements of a Consent Decree with the Washington Department of Ecology for remediation of the historic South Park Landfill. This project is tied to the STS 2 project and some redesign of remedial elements will be required and along with the other scope changes mentioned previously, construction has been further delayed to 2026.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Rates	6,285	9,027	1,530	5,452	4,407	1,141	2,104	194	30,141
Total:	**6,285**	**9,027**	**1,530**	**5,452**	**4,407**	**1,141**	**2,104**	**194**	**30,141**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Fund	6,285	9,027	1,530	5,452	4,407	1,141	2,104	194	30,141
Total:	**6,285**	**9,027**	**1,530**	**5,452**	**4,407**	**1,141**	**2,104**	**194**	**30,141**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

South Recycling Center

Project No:	MC-SU-C2302	**BSL Code:**	BC-SU-C230B
Project Type:	Discrete	**BSL Name:**	New Facilities
Project Category:	Improved Facility	**Location:**	8100 2nd AVE S
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 1
Start/End Date:	2006 - 2027	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$43,202	**Urban Village:**	Greater Duwamish

SPU postponed South Transfer Station phase construction and a smaller project is proceeding to complete cleanup work at the old South Park Landfill. SPU decided to postpone development plans (including the construction of the recycling facility) to allow a more holistic evaluation of future needs and job opportunities that best support our zero-waste vision. A recycling facility may still be included in the future plans, but partial development of the site at this time could severely limit what we can do in the future. The scope of the project has been reduced to only include the remediation of the South Park Landfill (required under a Consent Decree), minimal operational improvements, and a path along 5th Avenue to mitigate the street vacation at the new South Transfer Station. The reduced STS2 project will be designed during 2021-2022 and constructed in 2023.

Future site development plans will happen over the next 5 years in a parallel process.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Rates	10,821	9,337	3,242	11,553	9,339	2,418	4,459	411	51,580
Water Rates	-	(1,500)	-	-	-	-	-	-	(1,500)
Total:	**10,821**	**7,837**	**3,242**	**11,553**	**9,339**	**2,418**	**4,459**	**411**	**50,080**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Solid Waste Fund	10,821	7,837	3,242	11,553	9,339	2,418	4,459	411	50,080
Total:	**10,821**	**7,837**	**3,242**	**11,553**	**9,339**	**2,418**	**4,459**	**411**	**50,080**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

SW Comprehensive Plan Update

Project No:	MC-SU-C2407	**BSL Code:**	BC-SU-C240B
Project Type:	Ongoing	**BSL Name:**	Rehabilitation & Heavy Equipment
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

A Seattle Solid Waste Management Plan is required by Washington State Code. The plan must be updated every five years. The Comprehensive Plan guides the City's solid waste management.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Rates	841	80	100	200	200	50	50	50	1,571
Total:	**841**	**80**	**100**	**200**	**200**	**50**	**50**	**50**	**1,571**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Solid Waste Fund	841	80	100	200	200	50	50	50	1,571
Total:	**841**	**80**	**100**	**200**	**200**	**50**	**50**	**50**	**1,571**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Public Utilities

Water

Overview

SPU delivers an average of approximately 124 million gallons of drinking water per day to 1.6 million people and businesses in Seattle and 18 surrounding cities and water districts, plus the Cascade Water Alliance. The water system infrastructure includes:

- The Cedar and South Fork Tolt supply sources, including over 103,000 acres of forested land.
- Three groundwater wells.
- Two primary water treatment plants.
- 11 booster chlorination facilities.
- 325 million gallons of treated water storage.
- 30 pump stations.
- Over 1,900 miles of transmission and distribution system pipelines.
- Almost 200,000 meters and service connections.
- More than 17,000 distribution system valves.
- About 19,000 hydrants.
- Monitoring and control systems; and,
- Various buildings and other related facilities.

In addition to replacing and improving the supply, treatment, transmission and distribution systems, the Water capital program includes investments in watershed stewardship projects, Cedar River Watershed Habitat Conservation Plan implementation, water conservation programs, vehicles, heavy equipment, and technology.

Planned spending in the Water Capital Improvement Program (CIP) is $974 million over the next six years. Major projects include:

- Water system improvements associated with transportation projects, including the 2024 Transportation Levy; East Marginal Way Heavy Haul Corridor; Roosevelt Eastlake Rapid Ride; and the west portion of SR 520.
- Rehabilitation and replacement of distribution system water mains.
- Operational and Regional Facility construction, including replacing Water's North Operations Facility.
- Seismic upgrades of the Eastside and Riverton Reservoirs, the Magnolia Tank, the Trenton Standpipe, and the Cedar River Pipeline in Renton
- Replace the floating cover at Bitter Lake Reservoir with a new 21 MG partially buried circular prestressed concrete tank
- Addressing a slide area through which the Tolt Pipelines pass, upstream of the Tolt Treatment Plant; and
- Relicensing the South Fork Tolt Dam under the Federal Energy Regulatory Commission with Seattle City Light.

The 2026-2031 Proposed CIP also includes many ongoing core programs, such as improving the distribution and transmission system water mains, valves, meters, steel storage tanks, and pump stations; watershed stewardship and conservation programs; and facilities, vehicles, and heavy equipment investments. In addition, it includes funding for distribution and transmission system seismic improvement programs stemming from SPU's water system seismic study and federally regulated dam safety improvements at theTolt Dam.

SPU funds Water capital projects through a combination of cash and issuance of bonds. The primary source of cash and debt repayment funds come from sale of water charged to retail and wholesale customers in the region.

SPU's capital investment plans for the next 20 years are summarized in its 2019 Water System Plan, a Washington Department of Health (WDOH) regulatory requirement. The plan was approved by King County and the Washington Department of Health in 2019. The plan includes many elements pertaining to operating a regional water supply system including water supply and resources, water quality, transmission and distribution systems, and more.

Thematic Priorities

The overarching goal of Water CIP is to ensure that the water system is properly maintained, upgraded, and expanded to reliably deliver high-quality, safe drinking water to customers, protect the environment, and comply with regulations. The primary themes driving the CIP in the next six years are asset preservation, health and human safety, environmental sustainability, and race and social justice.

- SPU is committed to making **asset preservation** investments to create or enhance operational efficiency. SPU uses asset management principles to determine the timing of rehabilitation or replacement of its infrastructure. Projects that fall into this category vary, ranging from water main replacement related to transportation projects to rehabilitation of steel storage facilities.

- A major component of SPU's commitment to **health and human safety** is SPU's reservoir covering and upgrading projects. Consistent with Ordinance 120899 and required by state regulators, SPU has finished replacing its open finished drinking water reservoirs with underground structures that improve water quality and system security. Additionally, SPU will construct a new partially buried concrete tank at the Bitter Lake reservoir location to replace the existing water storage facility that has reached the end of its useful life.

- SPU is committed to **environmental sustainability.** This can best be seen in SPU's responsibilities as outlined in the 50-year Habitat Conservation Plan (HCP), an agreement between local, state, and federal agencies. The HCP seeks to ensure the long-term ecological integrity of the Cedar River Watershed, which supplies the majority of the City's drinking water. It simultaneously addresses the needs of protected wildlife species in and along the Cedar River. Investments in the regional conservation and low-income conservation programs also help in management of our natural resources, while helping customers reduce their utility bills.

- SPU is also committed to **race and social justice**. One example of this commitment is the Low-Income Water Conservation Program. This ongoing program provides water use efficiency resources to the City's low-income customers to implement water conservation measures. Typical improvements consist of installing water-efficient fixtures, primarily low water use toilets, but also faucet aerators and common-area efficient clothes washers.

Project Selection Criteria

SPU identifies candidate capital projects from several sources – planning (e.g., comprehensive plans such as the 2019 Water System Plan, program plans, and asset management plans), external projects and opportunities (such as transportation projects), and emergencies or other unexpected events. Under SPU's Asset Management approach, projects must be justified through a business case process that establishes that a problem or opportunity is timely and important, and that the proposed solution is superior to alternatives based on a triple bottom line analysis (economic, environmental, and social) of life cycle costs and benefits. The process also recognizes that a project may be a "must do" project (e.g., required by regulation).

SPU prioritizes its capital projects into three categories – Priorities 1, 2 and 3, with 1 being the most important and critical. Some projects are part of an externally driven project, over which SPU typically lacks control over the timing.

Priority rankings are based on the following set of criteria:

- **Regulatory Mandates, Legal Agreements:** The degree to which a project is driven by federal, state, and local laws, permit and regulatory requirements, and consent decrees; as well as by legal agreements with public and private parties. Examples of highly ranked projects in this category include the reservoir covering programs, the Cedar River Habitat Conservation Program, and the South Fork Tolt relicensing project.

- **External Drivers:** SPU's responsiveness to, or engagement with, projects of other city departments or jurisdictions, and the specific mandates of the City Council and Mayor. Examples of highly ranked projects in this category include SR 520 Rest of the West phase and Roosevelt Eastlake Rapid Ride.

- **Infrastructure:** How a project addresses infrastructure conditions or vulnerabilities. Examples of highly ranked projects in this category include the Watermain Rehabilitation, Distribution System Improvements and Tank Improvements programs.

- **Level of Service:** The importance of a project in providing or improving services to customers. Examples of highly ranked projects in this category include the Water Infrastructure – New Taps and Service Renewals programs.

- **Other Factors:** Other important factors include high net present value or cost-effectiveness, social or environmental benefits not otherwise captured, a project already in progress or near completion, limited time opportunity, demonstration projects, community visibility, or outside funding.

Every project is rated against each criterion. Criteria ratings are then considered in determining an overall project priority ranking, using expert judgment (rather than a formula). Priority rankings for the CIP are determined by the leads for each Line of Business (LOB), with review by key internal stakeholders. The ranking scheme and criteria are the same for all LOBs and are approved by the SPU GM/CEO, Asset Management Committee and/or Capital Improvement Plan Board. In addition, regional projects that are cost shared with SPU's wholesale customers are vetted annually through the Seattle

Water System Operating Board, which is a board of representatives who have certain limited authority over policy and operational matters as they affect the Seattle Regional Water Supply System. Project priority rankings are used to clarify and document which projects are most important (and why), to help determine which projects at the margin will be included or excluded (or deferred) from the CIP, and which projects should receive priority attention if a staff or financial resource constraint should arise.

CIP Spending by Program / BCL

Figure: Water CIP Spending by BCL, 2026-2031
(In $1,000s; total may not sum due to rounding)

Program	2026	2027	2028	2029	2030	2031	Total
BC-SU-C110B: Distribution	63,647	75,140	68,289	65,733	66,802	76,476	**416,087**
BC-SU-C120B: Transmission	9,751	16,348	16,556	22,740	19,905	17,420	**102,720**
BC-SU-C130B: Watershed Stewardship	1,472	5,342	2,239	2,731	1,862	1,392	**15,037**
BC-SU-C140B: Water Quality & Treatment	17,756	30,380	25,822	32,508	4,154	3,923	**114,542**
BC-SU-C150B: Water Resources	19,719	18,615	8,882	10,863	27,995	22,119	**108,193**
BC-SU-C160B: Habitat Conservation Program	1,069	1,163	5,997	1,417	1,047	527	**11,219**
BC-SU-C410B: Shared Cost Projects	57,678	29,369	32,351	23,959	22,996	13,359	**179,713**
BC-SU-C510B: Technology	5,723	4,221	4,221	4,221	4,221	4,221	**26,828**
Grand Total	**176,814**	**180,578**	**164,356**	**164,170**	**148,982**	**139,437**	**974,339**

Distribution: Projects and programs in this category relate to rehabilitation and improvements to the City's water mains and appurtenances, water storage tanks, pump stations, and other facilities that are part of the system that distributes treated water throughout the City of Seattle and to retail customers outside of the city.

Small reductions in the **Distribution BCL** funds in 2026 are primarily due to re-alignment of planning funds with projects in design and construction. In 2027-2031, funding increases to rehabilitate and replace water mains and some other major assets, because more of this large asset class is reaching the end of its service life.

Transmission: The purpose of this program category is to rehabilitate and improve the City's large transmission pipelines that bring untreated water to the treatment facilities and convey treated water

from the treatment facilities to Seattle and to other local utilities that purchase a portion of SPU's supply for their customers.

Transmission funding needs are reduced in 2026. The reduction is related to schedule changes in seismic upgrade projects in the Cedar River transmission mains in Renton and Coal Creek. Transmission work, primarily in seismic programs, has been affected by vacancies and reduced budget in the next 6-year window reflects reduced early project planning work in 2024 and 2025.

Watershed Stewardship: Projects and programs in this category improve protection of our sources of drinking water, provide habitat protection and restoration, sustain the environment, and enhance environmental quality, both locally and regionally. Most of the projects in this program category are located within the Cedar and Tolt River municipal watersheds.

- The Cedar River Municipal Watershed is 90,638 acres of land owned by the City of Seattle and provides about 65% of the drinking water used by 1.5 million people in the greater Seattle area supplied by SPU. The City of Seattle is required by law to maintain a clean drinking water supply. To that end, the city restricts public access and management is guided by a Habitat Conservation Plan. The Cedar River Watershed is an unfiltered surface water supply which produces some of the best water in the world.

- The South Fork Tolt River Watershed is the second supply watershed in SPU's freshwater supply system and provides roughly 35% of SPU's drinking water supply. Located in the foothills of the Cascades in east King County, it first came on-line in 1964, and since 1989 has also supported a small Seattle City Light hydro-electric facility. The South Fork Tolt Municipal Watershed is approximately 12,000 acres, two-thirds of which are owned and managed by the City of Seattle. The Tolt Treatment Facilities, which includes filtration, can provide up to 120 million gallons of drinking water per day.

Decreases in the **Watershed Stewardship BCL** in 2026 are primarily due to a schedule shift in a major culvert project on Hobo Springs at the entrance to the Cedar Falls Headquarters area from 2026 to 2027. Replacing aging and failing culverts is a major body of work in this BSL to protect watershed access and water quality risks.

Water Quality and Treatment: The purpose of this program category is to construct, rehabilitate or improve water treatment facilities, and cover the remaining open water reservoirs. State and federal drinking water regulations and public health protection are key drivers of investments in this program category. To comply with regulations, SPU has invested hundreds of millions of dollars in building two new primary treatment facilities and covering two and burying five reservoirs that contain already treated water that is distributed directly to Seattle retail and wholesale customers for drinking purposes.

The focus in the **Water Quality & Treatment BCL** is for water treatment plant upgrade projects at the Tolt and Cedar facilities and constructing the Bitter Lake Reservoir Replacement Project. The work of the BSL will have increased investment in the Tolt Treatment Plant in the future, as the treatment plant facility and operations shift from being managed under the current Design Build Operate contract to SPU.

Water Resources: The purpose of this program category is to manage our water resources to meet anticipated demands and in-stream flow requirements – the amount of water provided to the river to

support aquatic habitat, wetlands, riparian vegetation, and water quality – and to promote residential and commercial water conservation. The requirements for in-stream flows are detailed in agreements with state and federal agencies and include provisions for minimum stream flows in the Cedar and South Fork Tolt Rivers. Examples of the types of projects in this category include the Dam Safety Program, Sockeye Broodstock Weir and other improvements associated with the hatchery and fish ladder, and relicensing of the South Fork Tolt Dam to secure ongoing operations of that water supply source.

Increases in the **Water Resources BCL** in are due to schedule and scope changes in the Tolt Reservoir Log Boom Improvement and Tolt Warning System Upgrade projects in the Dam Safety Master Program. Out-year budget needs are largely due to FERC-required improvements to the Tolt Dam spillway, which is part of the Dam Safety Program and FERC Re-licensing of the same Tolt Dam.

Habitat Conservation Program: This program category includes projects and programs directly related to implementation of the Cedar River Watershed Habitat Conservation Plan. The Habitat Conservation Plan benefits the utility and the ratepayers it serves by providing legal certainty under the Endangered Species Act for the City's continued operations within the Cedar River Watershed, which supplies 65% of the SPU's drinking water. The Habitat Conservation Program requires SPU to invest $100 million over 50 years, with $60 million in the first decade, on approximately 30 capital projects and 60 O&M activities in three areas: management of in-stream flows for people and fish, forest and land conservation activities, and mitigation for the blockage of salmon and steelhead fish as they return to the Cedar River to spawn. The Water Fund's CIP projects in this area are grouped into eight categories: road improvements and decommissioning, stream and riparian restoration, upland forest restoration, Landsburg fish passage, Cedar River sockeye hatchery, improvements to the Ballard Locks for fish passage and water conservation, fish habitat protection and restoration in the lower Cedar River below the municipal watershed boundary, and evaluation of Cedar permanent dead storage in Chester Morse Lake.

Decreases in the **Habitat Conservation Program BCL** in 2026 is due to total project cost and schedule changes for a floodplain restoration project in the Downstream Fish Habitat Protection Program. These funds will be expended on land acquisition and restoration to improve salmon habitat as part of the Cedar River HCP and Landsburg Mitigation commitments. The $527,000 in 2031 is for HCP Programs commitments and for the continuation of the Watershed Road Improvements and Road Decommissioning Programs. Where possible, road decommissioning of former logging roads in the Cedar Watershed provides a cost-effective approach to long-term watershed stewardship and water quality protection. Roads eligible for decommissioning are not critical for water infrastructure operation and maintenance or for watershed monitoring.

Shared Cost Projects and **Technology Projects**: Projects in these BCLs are cross-funded by multiple SPU ratepayer funds. Project pages for these activities are not displayed in this section. For individual project pages, please see section **"Shared and Technology Projects."**

For the Water Line of Business, key **Shared Cost Projects** include Move Seattle, Alaskan Way Viaduct and Seawall Replacement, and Heavy Equipment Purchases, and other facility construction projects such as retrofits/upgrades to older operational buildings. Water Fund increases for **Shared Cost Projects** are driven by funding for a potential North One Water Operations facility property purchase, additional heavy equipment purchases that were delayed during the pandemic, and shifts in the cashflow projections for the Cedar Falls Phase 2 Campus Improvement Project and several transportation projects.

For an overview of SPU's **Technology** projects, please see the SPU Drainage and Wastewater overview (Technology BCL section).

CIP Revenue Sources

SPU's Water CIP is funded largely by Water ratepayers. About 75% of the Water Fund's Operating revenues come from retail ratepayers, split approximately evenly between residential and commercial customers. Another 21% of the Water Fund's overall revenues come from wholesale purveyors who serve surrounding jurisdictions. The remaining 4% consists of non-rate revenue, which includes such items as tap fees received. SPU issues bonds, serviced by ratepayers, which in the current period covers 58% of the CIP, with the remainder funded by available cash, including rate payer revenue.

SPU actively seeks grants, low interest loans, and other funding sources whenever possible. And, as mentioned above, SPU also receives payments from developers that are intended to offset the cost of installing new taps when they connect newly constructed buildings to SPU watermains. These "tap fees" are a volatile revenue source, trending with the construction-related sectors of the economy.

Summary of Upcoming Budget Issues and Challenges

These important issues create financial challenges and opportunities for the Water Fund in the future.

Water Conservation: The City of Seattle, Seattle residents and businesses, and Seattle's wholesale water partners have worked together to reduce water consumption. As a result, consumption has declined since the 1980's and is projected to flatten out. In 2021, consumption was 30% below the peak of 1984, despite serving a larger population. Seattle currently has one of the lowest per capita water consumption in the nation. While this accomplishment helps contribute to a sustainable future for the region, it puts financial pressure on the utility because fixed costs, including the costs of the CIP, need to be distributed across fewer units of water sold. This trend also puts pressure on SPU management and employees to deliver services as efficiently as possible. In the future, it may also influence water rate design.

Transitioning from Major Projects toward Asset Management: The Water Fund is transitioning from a period of building large capital projects, in response to regulatory requirements, to a time of physical infrastructure rehabilitation. Past investments include water treatment facilities for the Tolt and Cedar water supplies, coverings for seven open reservoirs in response to federal/state regulations, construction of a second pipeline for the Tolt system, and investments to meet federal requirements embodied in the Cedar River Watershed Habitat Conservation Plan. These investments helped secure the supply and distribution of high-quality drinking water and provide appropriate stewardship of the watersheds consistent with federal and state requirements.

The City of Seattle is now better positioned than many water utilities in the nation in terms of regulatory compliance. Residents, businesses and rate payers will benefit from these investments for years to come. Although the focus will shift from major projects to physical infrastructure rehabilitation, the utility will be paying debt service over the next several budget cycles on the bonds that were issued for these major projects. Against the backdrop of these trends, the 2023-2028 Water CIP has been developed to:

- Provide for water system modifications associated with various Seattle and regional transportation projects;
- Recognize the need to invest in the water system's resiliency in a major earthquake event and continue with strategic investments to reduce risk;
- Preserve the transmission and distribution systems through careful investment in aging infrastructure renewal;
- Provide stewardship of the watersheds, to ensure a reliable source of high-quality drinking water;
- Comply with federal and state regulations governing water quality, system reliability, and habitat protection in the watersheds where SPU operates; and
- Prioritize projects to deliver on infrastructure and regulatory requirements within the limited resources of the Water Fund.

Future Projects/What is on the Horizon

The Water CIP has completed a multi-decade period of investments in major infrastructure projects. These projects have positioned SPU to meet drinking water quality and environmental regulations. Projects have included the Tolt and Cedar Water Treatment Facilities, Tolt Pipeline 2, Reservoir Covering Program, the Cedar River Watershed HCP, the Chester Morse Lake Pump Plant Project, and a new Water Quality Laboratory. SPU has also made a major reinvestment in the Supervisory Control and Data Acquisition System which is used to monitor and control the regional and retail water system. However, these investments have also led to increasing debt service payments that constrain future budgets.

The 6-year CIP funds the work to invest in critical projects allowing continued reliable drinking water service to the region's 1.5 million customers. Emphasis will be on asset management-based rehabilitation and replacement of distribution system infrastructure (e.g., mains, valves, hydrants, meters), as well as water system infrastructure improvements related to transportation projects, such as the SDOT Move Seattle Levy, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Ballard Locks Improvements

Project No:	MC-SU-C1606	**BSL Code:**	BC-SU-C160B
Project Type:	Discrete	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	NW 54th St 30th Ave NW
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 6
Start/End Date:	2000 - 2025	**Neighborhood District:**	Ballard
Total Project Cost:	$603	**Urban Village:**	Ballard-Interbay Northend

This project provides improvements at the Ballard Locks to upgrade conditions for salmon. Improvements are focused on conserving the amount of freshwater needed to operate the locks to reduce the demand for freshwater from the Cedar River and increase the availability of freshwater for salmon. This project is a requirement of the Cedar River Habitat Conservation Plan (HCP).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	503	-	-	-	-	-	-	-	503
Total:	**503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**503**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	503	-	-	-	-	-	-	-	503
Total:	**503**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**503**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Beacon Reservoir Seismic

Project No:	MC-SU-C1408	**BSL Code:**	BC-SU-C140B
Project Type:	Discrete	**BSL Name:**	Water Quality & Treatment
Project Category:	Improved Facility	**Location:**	S Spokane St and Beacon Ave S
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 2
Start/End Date:	2001 - 2025	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	$11,292	**Urban Village:**	Not in an Urban Village

This project includes Seismic Retrofits at Beacon Reservoir using the Soil-Structure Interaction Seismic Analysis approach for design to determine its seismic performance during ground shaking and to assess whether or not a seismic deficiency exists.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	11,342	-	-	50	-	-	-	-	11,392
Total:	**11,342**	**-**	**-**	**50**	**-**	**-**	**-**	**-**	**11,392**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	11,342	-	-	50	-	-	-	-	11,392
Total:	**11,342**	**-**	**-**	**50**	**-**	**-**	**-**	**-**	**11,392**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Cathodic Protection

Project No:	MC-SU-C1208	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program installs corrosion protection systems that prevent external corrosion of water transmission pipelines located in Seattle and throughout King County. The cathodic protection systems extend the life of buried pipelines made of ductile iron, steel, and concrete cylinder pipe.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	11,219	378	398	2,600	700	400	3,000	200	18,895
Total:	**11,219**	**378**	**398**	**2,600**	**700**	**400**	**3,000**	**200**	**18,895**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	11,219	378	398	2,600	700	400	3,000	200	18,895
Total:	**11,219**	**378**	**398**	**2,600**	**700**	**400**	**3,000**	**200**	**18,895**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Cedar Bridges

Project No:	MC-SU-C1307	**BSL Code:**	BC-SU-C130B
Project Type:	Ongoing	**BSL Name:**	Watershed Stewardship
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program replaces aging bridges and related structures, such as abutments, asphalt approaches, and guardrails in the Cedar River Watershed. This project improves aging bridge assets on priority roads in the watershed transportation system to provide City employees, City contractors, and visitors with safe and adequate access to City water supply and hydroelectric assets while minimizing and reducing environmental impacts over time. Work in this program area also maintains compliance with state laws, safety and environmental regulations, and tribal access agreements including Washington Department of Natural Resources (WDNR) forest practice regulations, and Washington Department of Health (DOH) Watershed Protection Plan regulations.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	2,190	561	10	195	310	500	425	300	4,491
Total:	**2,190**	**561**	**10**	**195**	**310**	**500**	**425**	**300**	**4,491**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	2,190	561	10	195	310	500	425	300	4,491
Total:	**2,190**	**561**	**10**	**195**	**310**	**500**	**425**	**300**	**4,491**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Chamber Upgrades-Distribution

Project No:	MC-SU-C1137	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program improves access to water distribution chambers throughout the water distribution system. The replacement and/or enlargement of the entrance to distribution chambers improves the health and safety of workers who need to access chambers and meets Occupational, Safety, and Health Administration (OSHA) and Washington Safety and Health Administration (WSHA) safety and health requirements.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	255	5	5	5	5	5	5	-	285
Total:	**255**	**5**	**5**	**5**	**5**	**5**	**5**	**-**	**285**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	255	5	5	5	5	5	5	-	285
Total:	**255**	**5**	**5**	**5**	**5**	**5**	**5**	**-**	**285**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Dam Safety

Project No:	MC-SU-C1506	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program maintains the safety of SPU's water supply dams in the Cedar River and South Fork Tolt River Municipal Watersheds and the in-town reservoir dams. Typical improvements may include, but are not limited to, upgrades to the dams' failure warning systems, spillways, outlet works, piping, and other civil, mechanical, and structural systems. This program ensures the continuing safe functioning, operation and monitoring of SPU's water supply dams and associated facilities per Federal Energy Regulatory Commission (FERC), state and local regulations, and SPU requirements to prevent loss of life and/or property damage and loss of SPU's ability to deliver reliable drinking water supply to its customers.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	(3)	-	-	-	-	-	-	-	(3)
Water Rates	15,962	2,947	11,237	5,448	4,599	7,642	26,192	20,274	94,301
Total:	**15,958**	**2,947**	**11,237**	**5,448**	**4,599**	**7,642**	**26,192**	**20,274**	**94,298**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	(3)	-	-	-	-	-	-	-	(3)
Water Fund	15,962	2,947	11,237	5,448	4,599	7,642	26,192	20,274	94,301
Total:	**15,958**	**2,947**	**11,237**	**5,448**	**4,599**	**7,642**	**26,192**	**20,274**	**94,298**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution Infrastructure

Project No:	MC-SU-C1138	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides funding for modifications and relocations of existing Distribution System assets resulting from third party project impacts to Distribution System infrastructure located in the right-of-way or on public property. The costs are recovered from third parties and primarily other public utilities and agencies through Memorandums of Agreement and standard charges. This program covers all Distribution System modifications and relocations that are funded by third parties excluding Water main Extension project projects. The benefit of this project is accommodation of third party development by relocating or modifying existing Distribution System infrastructure, while retaining a Distribution System that continues to provide cost effective service to the ratepayer.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	777	120	50	50	50	50	50	50	1,197
Total:	**777**	**120**	**50**	**50**	**50**	**50**	**50**	**50**	**1,197**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	777	120	50	50	50	50	50	50	1,197
Total:	**777**	**120**	**50**	**50**	**50**	**50**	**50**	**50**	**1,197**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution System Improvements

Project No:	MC-SU-C1128	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program improves service reliability, pressure, capacity, and fire flow in the City's water distribution system. Typical improvements may include, but are not limited to, booster pump station installation, creation of new service zones, and tank elevation or replacement, as well as additional water main pipelines and pressure reducing valves. These improvements to service levels meet Washington Department of Health (DOH) regulations and SPU's Distribution System Pressure Policy to provide greater than 20 psi service pressure. These improvements provide higher flow of water for fire protection which improves public safety and results in smaller and shorter fires.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	2,133	160	142	117	672	642	500	500	4,865
Total:	**2,133**	**160**	**142**	**117**	**672**	**642**	**500**	**500**	**4,865**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	2,133	160	142	117	672	642	500	500	4,865
Total:	**2,133**	**160**	**142**	**117**	**672**	**642**	**500**	**500**	**4,865**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution System In-Line Gate Valve

Project No:	MC-SU-C1136	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program replaces line valves in the water distribution system throughout the City of Seattle that fail or are obsolete due to age or lack of replacement parts. The replacement of these gate valves extends the useful life of the water main and restores the performance of the water distribution system. This ongoing program also adds valves within the system to enhance system performance, enhance operational control, and reduce the number of customers whose service is interrupted during a water main shut down.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	2,498	300	383	391	399	407	415	423	5,216
Total:	**2,498**	**300**	**383**	**391**	**399**	**407**	**415**	**423**	**5,216**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	2,498	300	383	391	399	407	415	423	5,216
Total:	**2,498**	**300**	**383**	**391**	**399**	**407**	**415**	**423**	**5,216**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Distribution System Seismic Improvements

Project No:	MC-SU-C1139	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program upgrade critical distribution facilities that are seismically vulnerable and will remain functional after a major earthquake. Facilities that will be upgraded include water storage reservoirs and tanks, pump stations, pipelines and support facilities. The upgrades are scheduled to occur over a 50-year plus time frame.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	14	205	195	570	620	512	525	538	3,180
Total:	**14**	**205**	**195**	**570**	**620**	**512**	**525**	**538**	**3,180**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	14	205	195	570	620	512	525	538	3,180
Total:	**14**	**205**	**195**	**570**	**620**	**512**	**525**	**538**	**3,180**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Downstream Fish Habitat

Project No:	MC-SU-C1607	**BSL Code:**	BC-SU-C160B
Project Type:	Discrete	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2008 - 2026	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$23,937	**Urban Village:**	Not in an Urban Village

This project provides protection and restoration of fish habitat along the lower Cedar River, below the City's municipal watershed boundary at the Landsburg Dam and includes both acquisition of habitat lands and habitat restoration on the main stem of the Cedar River. This project is a requirement of the Cedar River Habitat Conservation Plan (HCP).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
King County Funds	-	600	-	-	-	-	-	-	600
State Grant Funds	-	2,400	-	-	-	-	-	-	2,400
Water Rates	20,424	800	500	600	5,400	700	420	-	28,844
Total:	**20,424**	**3,800**	**500**	**600**	**5,400**	**700**	**420**	**-**	**31,844**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	20,424	3,800	500	600	5,400	700	420	-	31,844
Total:	**20,424**	**3,800**	**500**	**600**	**5,400**	**700**	**420**	**-**	**31,844**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Environmental Stewardship

Project No:	MC-SU-C1301	**BSL Code:**	BC-SU-C130B
Project Type:	Ongoing	**BSL Name:**	Watershed Stewardship
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides improvements to facilities and remediation for identified soil contamination at various locations in City watershed areas, railroad right-of-way, and transmission pipelines.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	2,980	1,677	1,452	5,147	1,929	2,231	1,437	1,092	17,944
Total:	**2,980**	**1,677**	**1,452**	**5,147**	**1,929**	**2,231**	**1,437**	**1,092**	**17,944**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	2,980	1,677	1,452	5,147	1,929	2,231	1,437	1,092	17,944
Total:	**2,980**	**1,677**	**1,452**	**5,147**	**1,929**	**2,231**	**1,437**	**1,092**	**17,944**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Hatchery Works

Project No:	MC-SU-C1511	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides improvements to the sockeye salmon hatchery, including improvements to the Broodstock collection facility, improvements to the hatchery spring water pumps, improvements to adult holding ponds, and additions for water redundancy. These facilities are a requirement of the Landsburg Mitigation Agreement and the Muckleshoot Settlement Agreement.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	-	-	-	-	-	-	-	-	-
Water Rates	2,045	771	1,000	7,340	40	-	-	-	11,196
Total:	**2,045**	**771**	**1,000**	**7,340**	**40**	**-**	**-**	**-**	**11,196**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	-	-	-	-	-	-	-	-	-
Water Fund	2,045	771	1,000	7,340	40	-	-	-	11,196
Total:	**2,045**	**771**	**1,000**	**7,340**	**40**	**-**	**-**	**-**	**11,196**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Instream Flow Management Studies

Project No:	MC-SU-C1608	**BSL Code:**	BC-SU-C160B
Project Type:	Ongoing	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides research and monitoring to examine the effects of instream flows on salmon species in the Cedar River. This ongoing program monitors flow compliance, verifies accretion flows downstream of Landsburg, improves flow-switching criteria, and develops a better understanding of relationships between stream flow and aquatic habitat. This ongoing program is a requirement of the Cedar River Habitat Conservation Plan (HCP).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	2,181	65	75	40	40	-	-	-	2,401
Total:	**2,181**	**65**	**75**	**40**	**40**	**-**	**-**	**-**	**2,401**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	2,181	65	75	40	40	-	-	-	2,401
Total:	**2,181**	**65**	**75**	**40**	**40**	**-**	**-**	**-**	**2,401**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Maple Leaf Reservoir Seismic

Project No:	MC-SU-C1411	**BSL Code:**	BC-SU-C140B
Project Type:	Ongoing	**BSL Name:**	Water Quality & Treatment
Project Category:		**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	-	-	-	80	-	-	-	-	80
Total:	**-**	**-**	**-**	**80**	**-**	**-**	**-**	**-**	**80**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	-	-	-	80	-	-	-	-	80
Total:	**-**	**-**	**-**	**80**	**-**	**-**	**-**	**-**	**80**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Morse Lake Pump Plan

Project No:	MC-SU-C1508	**BSL Code:**	BC-SU-C150B
Project Type:	Discrete	**BSL Name:**	Water Resources
Project Category:	Rehabilitation or Restoration	**Location:**	Cedar River Watershed
Current Project Stage:	Stage 3 - Design	**Council District:**	
Start/End Date:	2025 - 2031	**Neighborhood District:**	
Total Project Cost:	$520	**Urban Village:**	

This program will rehabilitate elements of the Morse Lake pumping plants that are necessary to move water when reservoir elevations become low.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	25	-	200	1,000	-	-	-	-	1,225
Total:	**25**	**-**	**200**	**1,000**	**-**	**-**	**-**	**-**	**1,225**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	25	-	200	1,000	-	-	-	-	1,225
Total:	**25**	**-**	**200**	**1,000**	**-**	**-**	**-**	**-**	**1,225**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Multiple Utility Relocation

Project No:	MC-SU-C1133	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides funding for necessary modifications to the location and depth of water pipes when they come into conflict with street improvements or other utility projects. The benefit is continued water service to customers while accommodating transportation and other needs in the street right-of-way.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	1	100	-	-	-	-	-	-	101
Total:	**1**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**101**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	1	100	-	-	-	-	-	-	101
Total:	**1**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**101**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Myrtle Reservoir Seismic

Project No:	MC-SU-C1410	**BSL Code:**	BC-SU-C140B
Project Type:	Ongoing	**BSL Name:**	Water Quality & Treatment
Project Category:		**Location:**	
Current Project Stage:	N/A	**Council District:**	
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	-	100	50	10	-	-	-	-	160
Total:	**-**	**100**	**50**	**10**	**-**	**-**	**-**	**-**	**160**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	-	100	50	10	-	-	-	-	160
Total:	**-**	**100**	**50**	**10**	**-**	**-**	**-**	**-**	**160**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Pump Station Improvements

Project No:	MC-SU-C1135	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program makes improvements to water pump stations by replacing electric motors, starters, control systems, and other elements. The benefit is improved reliability of water pump stations which in turn reduces the likelihood of large scale water outages.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	6,675	9,757	5,943	1,000	600	600	600	600	25,774
Total:	**6,675**	**9,757**	**5,943**	**1,000**	**600**	**600**	**600**	**600**	**25,774**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	6,675	9,757	5,943	1,000	600	600	600	600	25,774
Total:	**6,675**	**9,757**	**5,943**	**1,000**	**600**	**600**	**600**	**600**	**25,774**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Purveyor Meters Replace-SPU

Project No:	MC-SU-C1206	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Improved Facility	**Location:**	Regional
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program installs new meters for Seattle's wholesale customers at the customer's request. In addition, existing meters are upgraded to current safety standards. The benefits are accurate metering and billing for Seattle's wholesale customers while meeting their water needs.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	716	120	130	135	140	145	150	155	1,691
Total:	**716**	**120**	**130**	**135**	**140**	**145**	**150**	**155**	**1,691**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	716	120	130	135	140	145	150	155	1,691
Total:	**716**	**120**	**130**	**135**	**140**	**145**	**150**	**155**	**1,691**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Regional Water Conservation

Project No:	MC-SU-C1504	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	Improved Facility	**Location:**	Citywide and Regional
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides customer incentives for residential, commercial, institutional, and industrial water efficiency capital improvements. Typical examples include, but are not limited to, water efficient toilets and urinals, clothes washers, landscape irrigation devices, upgrades in industrial process water, and replacing water-cooled equipment with air-cooled versions. The program benefits both existing and future ratepayers. Water conservation provides low-cost options for meeting potential challenges from climate change, managing Seattle's drinking water resources, and customer efficiency and potential cost savings on water bills.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	28,737	1,019	987	981	1,097	1,125	1,153	1,182	36,280
Total:	**28,737**	**1,019**	**987**	**981**	**1,097**	**1,125**	**1,153**	**1,182**	**36,280**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	28,737	1,019	987	981	1,097	1,125	1,153	1,182	36,280
Total:	**28,737**	**1,019**	**987**	**981**	**1,097**	**1,125**	**1,153**	**1,182**	**36,280**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Replace Air Valve Chambers

Project No:	MC-SU-C1209	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program improves access to the chambers located throughout the transmission water system. The replacement and enlargement of the entrance to transmission chambers increase the safety for workers that need to enter the chambers twice per year.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	1,109	155	160	165	170	175	180	185	2,299
Total:	**1,109**	**155**	**160**	**165**	**170**	**175**	**180**	**185**	**2,299**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	1,109	155	160	165	170	175	180	185	2,299
Total:	**1,109**	**155**	**160**	**165**	**170**	**175**	**180**	**185**	**2,299**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Reservoir Covering-Bitter Lake

Project No:	MC-SU-C1419	**BSL Code:**	BC-SU-C140B
Project Type:	Discrete	**BSL Name:**	Water Quality & Treatment
Project Category:	Improved Facility	**Location:**	N 143rd St and Linden Ave N
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 5
Start/End Date:	2013 - 2030	**Neighborhood District:**	Northwest
Total Project Cost:	$90,192	**Urban Village:**	Not in an Urban Village

This project addresses the need for a new cover on Bitter Lake Reservoir once the existing floating cover has reached the end of its useful life. Replacing the existing structure with a new hard covered structure within the same footprint will be one of the options considered. A new cover will be designed and constructed to improve and maintain the water quality protection and security enhancement functions of the existing cover.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	4,403	1,340	11,808	22,238	22,202	28,793	342	-	91,126
Total:	**4,403**	**1,340**	**11,808**	**22,238**	**22,202**	**28,793**	**342**	**-**	**91,126**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	4,403	1,340	11,808	22,238	22,202	28,793	342	-	91,126
Total:	**4,403**	**1,340**	**11,808**	**22,238**	**22,202**	**28,793**	**342**	**-**	**91,126**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Reservoir Covering-Lake Forest

Project No:	MC-SU-C1418	**BSL Code:**	BC-SU-C140B
Project Type:	Discrete	**BSL Name:**	Water Quality & Treatment
Project Category:	Improved Facility	**Location:**	Lake Forest Park
Current Project Stage:	Stage 5 - Construction	**Council District:**	Outside City of Seattle
Start/End Date:	2013 - 2025	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	$20,519	**Urban Village:**	Not in an Urban Village

This project addresses the need for a new cover on Lake Forest Park Reservoir once it has reached the end of its useful life. The project will evaluate options for a new cover, including replacing the existing floating Hypolan cover with a similar design. A new cover will be designed and constructed to maintain and improve the water quality protection and security enhancement functions of the existing cover.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	11,302	6	-	-	-	-	-	-	11,308
Total:	**11,302**	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**11,308**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	11,302	6	-	-	-	-	-	-	11,308
Total:	**11,302**	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**11,308**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Direct Water Conservation

Project No:	MC-SU-C1505	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	Improved Facility	**Location:**	Citywide and Direct Service
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides water use efficiency resources to the City's low-income customers to implement water conservation measures authorized by Ordinance 120532, adopted in 2001, and supplements funding provided under SPU's Regional Water Conservation project (C1504). Typical improvements consist of, but are not limited to, installing water-efficient fixtures, such as aerating showerheads and faucets, low water use toilets and efficient clothes washers.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	6,114	589	220	424	625	638	650	663	9,923
Total:	**6,114**	**589**	**220**	**424**	**625**	**638**	**650**	**663**	**9,923**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	6,114	589	220	424	625	638	650	663	9,923
Total:	**6,114**	**589**	**220**	**424**	**625**	**638**	**650**	**663**	**9,923**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Stream & Riparian Restoration

Project No:	MC-SU-C1602	**BSL Code:**	BC-SU-C160B
Project Type:	Ongoing	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides stream and riparian restoration in the Cedar River Watershed, including large woody debris placement, riparian conifer under-planting, and culvert replacement for fish passage and peak storm flows. This program is a requirement under the Cedar River Habitat Conservation Plan (HCP).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	4,993	27	6	6	123	7	104	28	5,295
Total:	**4,993**	**27**	**6**	**6**	**123**	**7**	**104**	**28**	**5,295**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	4,993	27	6	6	123	7	104	28	5,295
Total:	**4,993**	**27**	**6**	**6**	**123**	**7**	**104**	**28**	**5,295**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Tank Improvements

Project No:	MC-SU-C1134	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program implements water quality, seismic, and other improvements to steel water tanks in Seattle. Functional water tanks are essential to public health protection as they assure that the distribution system is under pressure at all times, even when pump stations or control valves malfunction. Depressurization of the water system may result in siphoning back contaminants from faulty private systems and from the ground into the water pipes.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	7,799	5,349	10,937	9,614	9,781	9,980	2,500	2,000	57,959
Total:	**7,799**	**5,349**	**10,937**	**9,614**	**9,781**	**9,980**	**2,500**	**2,000**	**57,959**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	7,799	5,349	10,937	9,614	9,781	9,980	2,500	2,000	57,959
Total:	**7,799**	**5,349**	**10,937**	**9,614**	**9,781**	**9,980**	**2,500**	**2,000**	**57,959**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Tolt Bridges

Project No:	MC-SU-C1308	**BSL Code:**	BC-SU-C130B
Project Type:	Ongoing	**BSL Name:**	Watershed Stewardship
Project Category:	Improved Facility	**Location:**	Tolt River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	2004 - 2020	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project replaces aging bridges and related structures, such as abutments, asphalt approaches, and guardrails in the Cedar River Watershed. This project improves aging bridge assets on priority roads in the watershed transportation system to provide City employees, City contractors, and visitors with safe and adequate access to City water supply and hydroelectric assets while minimizing and reducing environmental impacts over time. Work in this project also maintains compliance with state laws, safety and environmental regulations, and tribal access agreements including Washington Department of Natural Resources (WDNR) forest practice regulations, and Washington Department of Health (DOH) Watershed Protection Plan regulations.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	3,761	1,420	10	-	-	-	-	-	5,191
Total:	**3,761**	**1,420**	**10**	**-**	**-**	**-**	**-**	**-**	**5,191**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	3,761	1,420	10	-	-	-	-	-	5,191
Total:	**3,761**	**1,420**	**10**	**-**	**-**	**-**	**-**	**-**	**5,191**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Transmission Pipelines Rehab

Project No:	MC-SU-C1207	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Improved Facility	**Location:**	Regional
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program rehabilitates and upgrades water pipes and associated structures in the City of Seattle's transmission system. It assists SPU in providing agreed-upon pressure and flow for wholesale customers, limiting drinking water supply outages, and meeting applicable regulatory requirements of the Washington Department of Health.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	30,860	25,507	7,604	4,797	4,612	11,250	4,500	4,200	93,330
Total:	**30,860**	**25,507**	**7,604**	**4,797**	**4,612**	**11,250**	**4,500**	**4,200**	**93,330**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	30,860	25,507	7,604	4,797	4,612	11,250	4,500	4,200	93,330
Total:	**30,860**	**25,507**	**7,604**	**4,797**	**4,612**	**11,250**	**4,500**	**4,200**	**93,330**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Transmission System Corridor Improvements

Project No:	MC-SU-C1211	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:		**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Council District 7, Council District 1
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

This ongoing program will rehabilitate critically damaged/failing drainage culverts and related facilities in the SPU Transmission Pipeline right-of-way corridors. A conditions assessment and program identification process is underway through mid-2026 to provide a prioritized programmatic rehab capital plan.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	-	-	500	1,000	-	-	-	-	1,500
Total:	**-**	**-**	**500**	**1,000**	**-**	**-**	**-**	**-**	**1,500**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	-	-	500	1,000	-	-	-	-	1,500
Total:	**-**	**-**	**500**	**1,000**	**-**	**-**	**-**	**-**	**1,500**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Transmission System Seismic Improvements

Project No:	MC-SU-C1210	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program upgrade transmission system infrastructure that is seismically vulnerable and will remain functional after a major earthquake. Vulnerable transmission pipelines, reservoirs and pump stations will be upgraded. These upgrades will be completed over a 50-year time period.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	1,691	1,705	903	7,591	10,868	10,700	12,000	12,600	58,059
Total:	**1,691**	**1,705**	**903**	**7,591**	**10,868**	**10,700**	**12,000**	**12,600**	**58,059**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	1,691	1,705	903	7,591	10,868	10,700	12,000	12,600	58,059
Total:	**1,691**	**1,705**	**903**	**7,591**	**10,868**	**10,700**	**12,000**	**12,600**	**58,059**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Treatment Facility/Water Quality Improvements

Project No:	MC-SU-C1413	**BSL Code:**	BC-SU-C140B
Project Type:	Ongoing	**BSL Name:**	Water Quality & Treatment
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides construction of various smaller-scale water quality and treatment facility rehabilitation and improvement projects that may develop on short notice over the course of each year. It enhances SPU's ability to address water system improvement needs that relate to public health protection and drinking water regulatory compliance.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	2,844	5,700	5,898	8,002	3,620	3,715	3,812	3,923	37,514
Total:	**2,844**	**5,700**	**5,898**	**8,002**	**3,620**	**3,715**	**3,812**	**3,923**	**37,514**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	2,844	5,700	5,898	8,002	3,620	3,715	3,812	3,923	37,514
Total:	**2,844**	**5,700**	**5,898**	**8,002**	**3,620**	**3,715**	**3,812**	**3,923**	**37,514**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Upland Reserve Forest Restore

Project No:	MC-SU-C1603	**BSL Code:**	BC-SU-C160B
Project Type:	Ongoing	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides upland forest restoration in the Cedar River Watershed, including ecological and restoration thinning, conifer planting, forest inventory and modeling, and species monitoring. This program is a requirement under the Cedar River Habitat Conservation Plan (HCP).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	2,987	119	135	135	135	135	135	135	3,915
Total:	**2,987**	**119**	**135**	**135**	**135**	**135**	**135**	**135**	**3,915**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	2,987	119	135	135	135	135	135	135	3,915
Total:	**2,987**	**119**	**135**	**135**	**135**	**135**	**135**	**135**	**3,915**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Infrastructure-Hydrant Replace/Relocate

Project No:	MC-SU-C1110	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program renews or replaces existing hydrants in the City's water distribution system. In general, hydrant renewal or replacement may occur as a result of hydrant malfunction, catastrophic failure due to vehicle damage, or to meet SPU criticality criteria such as spacing, location, cost, opportunity projects, or flow and pressure problems. This program improves access to fire hydrants for the Seattle Fire Department (SFD) and helps to reduce the damage as a result of fire by locating fire hydrants in alternate or additional locations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	9,410	3,000	2,600	2,600	2,600	2,600	2,600	2,600	28,010
Total:	**9,410**	**3,000**	**2,600**	**2,600**	**2,600**	**2,600**	**2,600**	**2,600**	**28,010**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	9,410	3,000	2,600	2,600	2,600	2,600	2,600	2,600	28,010
Total:	**9,410**	**3,000**	**2,600**	**2,600**	**2,600**	**2,600**	**2,600**	**2,600**	**28,010**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Infrastructure-New Hydrants

Project No:	MC-SU-C1112	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program installs new hydrants in the City's water distribution system. In general, new hydrants are installed to meet service requests made by private property owners and to comply with Washington Administrative Code (WAC) or Seattle Fire Department (SFD) requirements. This program also helps to reduce the damage as a result of fire by locating new fire hydrants throughout the City's direct service area.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	825	227	234	241	248	256	263	270	2,564
Total:	**825**	**227**	**234**	**241**	**248**	**256**	**263**	**270**	**2,564**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	825	227	234	241	248	256	263	270	2,564
Total:	**825**	**227**	**234**	**241**	**248**	**256**	**263**	**270**	**2,564**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Infrastructure-New Taps

Project No:	MC-SU-C1113	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program installs new drinking water services throughout the City of Seattle. This project provides new connections to existing water mains with no interruption of service to adjacent existing customers, and the installation of metered water service lines from the new tap to the new customer's property lines. This program meets City responsibility for new service connections in the Seattle Municipal Code (SMC) to provide reliable drinking water supply to customers.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	60,752	8,045	7,994	8,153	8,316	8,483	8,652	8,825	119,220
Total:	**60,752**	**8,045**	**7,994**	**8,153**	**8,316**	**8,483**	**8,652**	**8,825**	**119,220**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	60,752	8,045	7,994	8,153	8,316	8,483	8,652	8,825	119,220
Total:	**60,752**	**8,045**	**7,994**	**8,153**	**8,316**	**8,483**	**8,652**	**8,825**	**119,220**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Infrastructure-Service Renewal

Project No:	MC-SU-C1109	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Rehabilitation or Restoration	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program replaces existing plastic or galvanized water services in the City's water distribution system. Service replacement may occur as a result of leaking, failing, or to reduce damage in case of failure of the water service. This program improves Seattle's water system and extends the life of the water distribution system.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Rates	45,999	10,197	9,940	10,139	10,341	10,548	10,759	10,974	118,899
Total:	**45,999**	**10,197**	**9,940**	**10,139**	**10,341**	**10,548**	**10,759**	**10,974**	**118,899**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Water Fund	45,999	10,197	9,940	10,139	10,341	10,548	10,759	10,974	118,899
Total:	**45,999**	**10,197**	**9,940**	**10,139**	**10,341**	**10,548**	**10,759**	**10,974**	**118,899**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Infrastructure-Water Main Extensions

Project No:	MC-SU-C1111	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	New Facility	**Location:**	Citywide
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program assists developers by adding new water mains to the water system in order to serve new residential and commercial developments. Most of the costs are recovered through standard charges. The benefit of this program is that water service is provided to new housing and businesses throughout Seattle.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	12,672	2,135	1,685	1,717	1,749	1,782	1,816	1,850	25,406
Total:	**12,672**	**2,135**	**1,685**	**1,717**	**1,749**	**1,782**	**1,816**	**1,850**	**25,406**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	12,672	2,135	1,685	1,717	1,749	1,782	1,816	1,850	25,406
Total:	**12,672**	**2,135**	**1,685**	**1,717**	**1,749**	**1,782**	**1,816**	**1,850**	**25,406**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Water Supply Flexibility Program

Project No:	MC-SU-C1507	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	New Investment	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This program improves water system performance, reliability, and flexibility during severe weather events, supply and infrastructure emergencies, as well as enhancing environmental performance for fish and supporting regulatory and policy compliance in these areas. Project improvements include Tolt Reservoir Temperature and the Overflow Dike in Chester Morse Lake, and may include but are not limited to, dam integrity and alternatives to improved crest control, reservoir water temperature, and water quality management. In addition, the S. Fork Tolt Dam is up for relicensing under the Federal Energy Regulatory Commission (FERC), which expires July 19, 2029. The relicensing process will take 5-7 years depending on the relicensing approach taken with Seattle City Light and FERC. Seattle City Light is the Tolt Dam license holder and will lead the relicensing effort but significant support from SPU is anticipated. Both utilities (SPU/SCL) are establishing CIP numbers budgeted for the relicensing process.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	-	-	-	-	-	-	-	-	-
Water Rates	5,794	6,085	5,920	2,900	2,200	1,400	-	-	24,299
Total:	**5,794**	**6,085**	**5,920**	**2,900**	**2,200**	**1,400**	**-**	**-**	**24,299**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	-	-	-	-	-	-	-	-	-
Water Fund	5,794	6,085	5,920	2,900	2,200	1,400	-	-	24,299
Total:	**5,794**	**6,085**	**5,920**	**2,900**	**2,200**	**1,400**	**-**	**-**	**24,299**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Water System Dewatering

Project No:	MC-SU-C1205	**BSL Code:**	BC-SU-C120B
Project Type:	Ongoing	**BSL Name:**	Transmission
Project Category:	Improved Facility	**Location:**	Regional
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program improves structures used to empty the water from larger pipelines when necessary for inspection or repair. The new structures better control the impact of the water discharged to the environment and comply with current environmental regulations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	25	50	55	60	65	70	75	80	480
Total:	**25**	**50**	**55**	**60**	**65**	**70**	**75**	**80**	**480**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	25	50	55	60	65	70	75	80	480
Total:	**25**	**50**	**55**	**60**	**65**	**70**	**75**	**80**	**480**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Water System Plan

Project No:	MC-SU-C1510	**BSL Code:**	BC-SU-C150B
Project Type:	Ongoing	**BSL Name:**	Water Resources
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This project develops the Water System Plan. This project meets the State requirement that SPU update a water system plan every ten years and submit the plan to the Washington Department of Health (DOH) for approval as a condition of the operating permit for the drinking water system.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	404	-	155	522	321	58	-	-	1,460
Total:	**404**	**-**	**155**	**522**	**321**	**58**	**-**	**-**	**1,460**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	404	-	155	522	321	58	-	-	1,460
Total:	**404**	**-**	**155**	**522**	**321**	**58**	**-**	**-**	**1,460**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

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Watermain Rehabilitation

Project No:	MC-SU-C1129	**BSL Code:**	BC-SU-C110B
Project Type:	Ongoing	**BSL Name:**	Distribution
Project Category:	Improved Facility	**Location:**	Regional
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program replaces or rehabilitates existing water mains in Seattle. Replacements occur when leaks and breaks become too frequent and the cost of ongoing repairs is no longer cost effective. The benefits of this program can include improved service reliability, fire flow, water quality and lower maintenance costs. These benefits vary depending on the specific water main and site conditions.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
State Grant Funds	-	28,448	-	-	-	-	-	-	28,448
Water Rates	66,484	15,470	23,539	40,543	32,906	29,868	38,116	47,844	294,772
Total:	**66,484**	**43,918**	**23,539**	**40,543**	**32,906**	**29,868**	**38,116**	**47,844**	**323,220**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	66,484	43,918	23,539	40,543	32,906	29,868	38,116	47,844	323,220
Total:	**66,484**	**43,918**	**23,539**	**40,543**	**32,906**	**29,868**	**38,116**	**47,844**	**323,220**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Watershed Road Improvements/Decommissioning

Project No:	MC-SU-C1601	**BSL Code:**	BC-SU-C160B
Project Type:	Ongoing	**BSL Name:**	Habitat Conservation Program
Project Category:	Improved Facility	**Location:**	Cedar River Watershed
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing program provides forest road improvements and decommissioning in the Cedar River Watershed. The purpose of this program is to reduce the delivery of sediment into the waterways in the watershed to protect both aquatic habitat and water quality. This program is a requirement under the Cedar River Watershed Habitat Conservation Plan (HCP).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	9,618	860	353	381	299	575	389	365	12,838
Total:	**9,618**	**860**	**353**	**381**	**299**	**575**	**389**	**365**	**12,838**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	9,618	860	353	381	299	575	389	365	12,838
Total:	**9,618**	**860**	**353**	**381**	**299**	**575**	**389**	**365**	**12,838**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Seattle Public Utilities

Shared & Technology Projects

1% for Arts

Project No:	MC-SU-C4118	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	New Investment	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project provides funding for Seattle Public Utilities' 1% for Arts contribution. Eligibility is determined at the individual project level with payment occurring from this project. Funds contributed to the 1% for Arts project allow for the commission, purchase, and installation of art on City-owned properties that is accessible to the public. The Municipal Arts Plan, which is prepared annually, describes the status of ongoing art projects and establishes the scope of work and allocations for new art projects.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	8,491	990	1,196	1,059	786	859	632	508	14,521
Solid Waste Rates	2,029	97	47	126	95	25	47	4	2,471
Water Rates	2,792	280	442	387	307	456	115	81	4,860
Total:	**13,312**	**1,367**	**1,684**	**1,571**	**1,189**	**1,340**	**795**	**594**	**21,852**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	8,491	990	1,196	1,059	786	859	632	508	14,521
Solid Waste Fund	2,029	97	47	126	95	25	47	4	2,471
Water Fund	2,792	280	442	387	307	456	115	81	4,860
Total:	**13,312**	**1,367**	**1,684**	**1,571**	**1,189**	**1,340**	**795**	**594**	**21,852**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Alaskan Way Viaduct & Seawall Replacement Program

Project No:	MC-SU-C4102	**BSL Code:**	BC-SU-C410B
Project Type:	Discrete	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 5 - Construction	**Council District:**	Multiple
Start/End Date:	2001 - 2027	**Neighborhood District:**	Multiple
Total Project Cost:	$87,522	**Urban Village:**	Multiple

This project relocates, replaces, and protects water infrastructure affected by the replacement of the Alaskan Way Viaduct and Seawall. This project encompasses many sub-projects which are collectively known as the Alaskan Way Viaduct and Seawall Replacement project (AWVSR project). The Washington State Department of Transportation (WSDOT) is the lead for the SR-99 replacement, while the City of Seattle is the lead on development of the waterfront public space, implementation of the new surface Alaskan Way, and design and construction of the seawall.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	58,451	180	-	-	-	-	-	-	58,631
Water Rates	26,040	12	-	-	-	-	-	-	26,052
Total:	**84,492**	**192**	**-**	**-**	**-**	**-**	**-**	**-**	**84,684**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	58,451	180	-	-	-	-	-	-	58,631
Water Fund	26,040	12	-	-	-	-	-	-	26,052
Total:	**84,492**	**192**	**-**	**-**	**-**	**-**	**-**	**-**	**84,684**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Asset Information Management

Project No:	MC-SU-C5407	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides applications, upgrades and data management tools in support of SPU's work and asset management projects. This project includes a planned upgrade to Maximo, as well as work required to include new asset categories to be managed in the system including facilities and Solid Waste LOB assets. Several new and updated technology solutions designed to enhance the efficiency and effectiveness of drinking water, sewer, drainage, and solid waste operations are planned. Activities within this project aim to further enhance safety and improve responsiveness of SPU's utility operations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	3,253	1,525	1,028	758	758	758	758	758	9,595
Solid Waste Rates	1,460	180	268	198	198	198	198	198	2,897
Water Rates	3,023	1,295	938	692	692	692	692	692	8,716
Total:	**7,737**	**3,000**	**2,234**	**1,647**	**1,647**	**1,647**	**1,647**	**1,647**	**21,208**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	3,253	1,525	1,028	758	758	758	758	758	9,595
Solid Waste Fund	1,460	180	268	198	198	198	198	198	2,897
Water Fund	3,023	1,295	938	692	692	692	692	692	8,716
Total:	**7,737**	**3,000**	**2,234**	**1,647**	**1,647**	**1,647**	**1,647**	**1,647**	**21,208**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Customer Contact & Billing

Project No:	MC-SU-C5402	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides technology solutions and business application upgrades in support of SPU's Customer Contact Center and activities carried out by the Customer Service Branch. Planned projects include, but are not limited to, an upgrade to the Customer Care and Billing System and new technology solutions for enhanced customer contact management. This ongoing project is intended to enhance customer service, customer contact, and ensure accurate Utility billing.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	10,935	1,652	2,502	1,846	1,846	1,846	1,846	1,846	24,317
Solid Waste Rates	5,879	161	653	481	481	481	481	481	9,100
Water Rates	10,746	1,325	2,285	1,685	1,685	1,685	1,685	1,685	22,781
Total:	**27,560**	**3,138**	**5,440**	**4,012**	**4,012**	**4,012**	**4,012**	**4,012**	**56,198**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	10,935	1,652	2,502	1,846	1,846	1,846	1,846	1,846	24,317
Solid Waste Fund	5,879	161	653	481	481	481	481	481	9,100
Water Fund	10,746	1,325	2,285	1,685	1,685	1,685	1,685	1,685	22,781
Total:	**27,560**	**3,138**	**5,440**	**4,012**	**4,012**	**4,012**	**4,012**	**4,012**	**56,198**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Cybersecurity

Project No:	MC-SU-C5408	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	New Investment	**Location:**	
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:	N/A	**Urban Village:**	

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	-	-	204	150	150	150	150	150	955
Solid Waste Rates	-	-	53	39	39	39	39	39	249
Water Rates	-	-	186	137	137	137	137	137	872
Total:	**-**	**-**	**443**	**327**	**327**	**327**	**327**	**327**	**2,077**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	-	-	204	150	150	150	150	150	955
Solid Waste Fund	-	-	53	39	39	39	39	39	249
Water Fund	-	-	186	137	137	137	137	137	872
Total:	**-**	**-**	**443**	**327**	**327**	**327**	**327**	**327**	**2,077**

O&M Impacts:

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Enterprise Information Management

Project No:	MC-SU-C5403	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides integrated technology solutions in support of the management of SPU's corporate knowledge, including data, information, documents, and web content. Typical improvements may include, but are not limited to, replacement of shared file storage, new online collaboration tools, introduction of workflow, tracking & reporting applications, web content management systems, and an enterprise document management solution. This ongoing project enhances SPU's ability to retrieve, share, distribute and manage corporate information.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	1,474	528	704	519	519	519	519	519	5,301
Solid Waste Rates	428	221	184	135	135	135	135	135	1,510
Water Rates	1,246	341	643	474	474	474	474	474	4,599
Total:	**3,148**	**1,090**	**1,530**	**1,128**	**1,128**	**1,128**	**1,128**	**1,128**	**11,410**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	1,474	528	704	519	519	519	519	519	5,301
Solid Waste Fund	428	221	184	135	135	135	135	135	1,510
Water Fund	1,246	341	643	474	474	474	474	474	4,599
Total:	**3,148**	**1,090**	**1,530**	**1,128**	**1,128**	**1,128**	**1,128**	**1,128**	**11,410**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Heavy Equipment Purchases

Project No:	MC-SU-C4116	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	New Investment	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides SPU staff with new and replacement heavy equipment required by SPU crews to perform their work. This equipment transports work crews and tools to job sites and supports the safe and efficient replacement, repair, and maintenance of infrastructures. It also build the infrastructure and telematics system needed to implement a fleet of electric vehicles to reduce SPU's use of fossil fuels and support the City's Drive Clean Seattle Fleet initiative.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	34,206	7,866	18,367	4,100	2,654	4,009	1,538	3,946	76,686
Solid Waste Rates	21,582	5,008	2,522	168	1,579	2,171	-	-	33,029
Water Rates	37,318	10,552	9,305	2,667	6,688	4,188	4,462	5,842	81,022
Total:	**93,105**	**23,426**	**30,193**	**6,936**	**10,921**	**10,368**	**6,001**	**9,788**	**190,737**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	34,206	7,866	18,367	4,100	2,654	4,009	1,538	3,946	76,686
Solid Waste Fund	21,582	5,008	2,522	168	1,579	2,171	-	-	33,029
Water Fund	37,318	10,552	9,305	2,667	6,688	4,188	4,462	5,842	81,022
Total:	**93,105**	**23,426**	**30,193**	**6,936**	**10,921**	**10,368**	**6,001**	**9,788**	**190,737**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Integrated Control Monitoring Program

Project No:	MC-SU-C4108	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides for electronic and mechanical system upgrades as required at various City facilities. The drinking water Supervisory Control and Data Acquisition (SCADA) system was installed in 2005 throughout King County. System components include, but are not limited to, treatment/flow/pressure sensors, remote control pumps/valves used in the conveyance and quality of drinking water and the delivery of water to fire hydrants, also known as "fire flow". The project also provides engineering design and civil construction at drainage and wastewater infrastructure monitoring sites. The data produced at these sites is used by operations to predetermine combined sewer overflows (CSO) and engineering modeling and forecasting. The improvements supplied by this project decrease CSO violations in compliance with the City's NPDES (National Pollutant Discharge Elimination System) permit. Typical improvements include trenching and conduit from power/Telco pole to above ground SCADA cabinet to field monitoring instrumentation. This work will occur at 150 CSS sites.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	2,043	250	250	250	-	-	-	-	2,793
Water Rates	1,101	-	-	-	-	-	-	-	1,101
Total:	**3,145**	**250**	**250**	**250**	**-**	**-**	**-**	**-**	**3,895**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	2,043	250	250	250	-	-	-	-	2,793
Water Fund	1,101	-	-	-	-	-	-	-	1,101
Total:	**3,145**	**250**	**250**	**250**	**-**	**-**	**-**	**-**	**3,895**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

IT Infrastructure

Project No:	MC-SU-C5404	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing IT asset management project ensures the availability, reliability, and security of SPU's corporate computing infrastructure. The project acquires and maintains SPU-owned and managed servers, local networks, shared storage and backup systems, operating software, and communications infrastructure.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	2,608	1,110	211	155	155	155	155	155	4,705
Solid Waste Rates	761	416	55	41	41	41	41	41	1,434
Water Rates	2,978	1,224	192	142	142	142	142	142	5,103
Total:	**6,346**	**2,749**	**458**	**338**	**338**	**338**	**338**	**338**	**11,243**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	2,608	1,110	211	155	155	155	155	155	4,705
Solid Waste Fund	761	416	55	41	41	41	41	41	1,434
Water Fund	2,978	1,224	192	142	142	142	142	142	5,103
Total:	**6,346**	**2,749**	**458**	**338**	**338**	**338**	**338**	**338**	**11,243**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Meter Replacement

Project No:	MC-SU-C4101	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds replacement of existing water meters when they fail or become obsolete. Meters measuring up to two inches are replaced when they stop running. Meters measuring three inches or more are repaired when possible, but are replaced when repair costs exceed replacement costs. Accurate water meters ensure that customers are billed fairly for the water they use. Since water meters also are used to bill customers for their wastewater discharges, 48 percent of the funding is allocated to the Drainage and Wastewater line of business.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	9,752	538	542	451	458	468	478	487	13,174
Water Rates	10,597	582	588	489	497	507	517	528	14,305
Total:	**20,349**	**1,120**	**1,130**	**940**	**955**	**975**	**995**	**1,015**	**27,479**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	9,752	538	542	451	458	468	478	487	13,174
Water Fund	10,597	582	588	489	497	507	517	528	14,305
Total:	**20,349**	**1,120**	**1,130**	**940**	**955**	**975**	**995**	**1,015**	**27,479**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Operations Control Center

Project No:	MC-SU-C4105	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	2700 Airport Way South
Current Project Stage:	N/A	**Council District:**	Council District 2
Start/End Date:	N/A	**Neighborhood District:**	Greater Duwamish
Total Project Cost:	N/A	**Urban Village:**	Greater Duwamish

This ongoing facilities project renovates, rehabilitates, replaces existing buildings, and constructs new facilities at the Operations Control Center located at 2700 Airport Way South to improve the efficiency and effectiveness of the field crews delivering utility services to customers. Typical improvements include, but are not limited to, roof and other exterior replacements, improvements to public spaces, office and crew spaces and lighting, and heating and ventilation systems. These improvements increase the useful life of the facility, preserve the value of the asset, and provide a safe work and public space environment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Rates	3,174	-	-	-	-	-	-	-	3,174
Total:	**3,174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,174**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Water Fund	3,174	-	-	-	-	-	-	-	3,174
Total:	**3,174**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,174**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Other Major Transportation Projects

Project No:	MC-SU-C4123	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds projects that mitigate undesirable impacts and take advantage of opportunities generated by Washington State Department of Transportation (WSDOT) capital improvement projects on highways throughout the City, but excluding the Central Waterfront (which is held within C4102) . Work may include, but is not limited to, physically protecting the infrastructure during the transportation construction process, repairing and replacing damaged infrastructure, and improving existing infrastructure to meet higher standards. Project sites include State Route 520.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	1,645	100	50	50	50	20	15	-	1,930
Water Rates	4,494	8,283	5,641	5,938	7,358	2,177	145	-	34,037
Total:	**6,139**	**8,383**	**5,691**	**5,988**	**7,408**	**2,197**	**160**	**-**	**35,966**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	1,645	100	50	50	50	20	15	-	1,930
Water Fund	4,494	8,283	5,641	5,938	7,358	2,177	145	-	34,037
Total:	**6,139**	**8,383**	**5,691**	**5,988**	**7,408**	**2,197**	**160**	**-**	**35,966**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Project Delivery & Performance

Project No:	MC-SU-C5405	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project provides technology applications and application upgrades in support of improvements to project delivery and performance. In 2024 we completed development of an Enterprise Project Management System, replacement of the Engineering Support Contract Payments system, and SPU's share of costs for the City's central financial system upgrades. Future projects may include development of new Enterprise Resource Planning systems such as HR provisioning and financial reporting. This project will result in an improved ability to plan and deliver projects on schedule and within budget.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	9,741	774	115	85	85	85	85	85	11,054
Solid Waste Rates	3,268	386	30	22	22	22	22	22	3,795
Water Rates	9,405	310	105	77	77	77	77	77	10,207
Total:	**22,414**	**1,470**	**250**	**184**	**184**	**184**	**184**	**184**	**25,056**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	9,741	774	115	85	85	85	85	85	11,054
Solid Waste Fund	3,268	386	30	22	22	22	22	22	3,795
Water Fund	9,405	310	105	77	77	77	77	77	10,207
Total:	**22,414**	**1,470**	**250**	**184**	**184**	**184**	**184**	**184**	**25,056**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Regional Facility - Other

Project No:	MC-SU-C4107	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Regional
Current Project Stage:	N/A	**Council District:**	Outside City of Seattle
Start/End Date:	N/A	**Neighborhood District:**	Outside City of Seattle
Total Project Cost:	N/A	**Urban Village:**	Outside City of Seattle

This ongoing facilities project renovates, rehabilitates, replaces existing buildings, and constructs new facilities at various locations outside of City limits to address deficiencies, failures, and functional changes in the drinking water system. These improvements increase the useful life of the facilities, preserve the value of the assets, and provide a safe working environment.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	19	-	-	-	-	-	-	-	19
Water Rates	32,663	875	650	2,650	8,150	8,150	9,150	150	62,438
Total:	**32,682**	**875**	**650**	**2,650**	**8,150**	**8,150**	**9,150**	**150**	**62,457**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	19	-	-	-	-	-	-	-	19
Water Fund	32,663	875	650	2,650	8,150	8,150	9,150	150	62,438
Total:	**32,682**	**875**	**650**	**2,650**	**8,150**	**8,150**	**9,150**	**150**	**62,457**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

ROW Agency Projects

Project No:	MC-SU-C4119	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds assessments, repairs, and improvements to SPU's utility infrastructure at sites prioritized by regional transportation agencies for mobility improvements. The majority of the projects are Seattle Department of Transportation (SDOT) led, but may also include transportation agency work with implementation led by others. Mobility improvements include bridge, roadway, and pedestrian and bicycle safety improvements. SPU assesses the condition of its utility infrastructure at the transportation project sites and either integrates improvement needs into the agency led project construction documents, or directly implements repairs and improvements. SDOT prioritization and funding of sites has been primarily through transportation levy's including "Move Seattle" and "Bridging the Gap Program".

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	18,439	18,575	11,386	22,478	17,690	19,768	38,385	35,423	182,144
Water Rates	44,990	19,334	6,361	6,302	6,058	5,864	1,602	2,907	93,417
Total:	**63,429**	**37,909**	**17,747**	**28,780**	**23,748**	**25,631**	**39,987**	**38,329**	**275,561**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	18,439	18,575	11,386	22,478	17,690	19,768	38,385	35,423	182,144
Water Fund	44,990	19,334	6,361	6,302	6,058	5,864	1,602	2,907	93,417
Total:	**63,429**	**37,909**	**17,747**	**28,780**	**23,748**	**25,631**	**39,987**	**38,329**	**275,561**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Science & System Performance

Project No:	MC-SU-C5406	**BSL Code:**	BC-SU-C510B
Project Type:	Ongoing	**BSL Name:**	Technology
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Not Applicable
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project will provide new and improved technology applications and accompanying data management tools to support the gathering, monitoring, tracking and analysis of science and engineering information. Several planned projects include replacement of obsolete regulatory compliance tracking applications, upgrading the Water Quality Lab Information Systems, upgrades to field monitoring equipment, and the integration of SCADA data with other data systems. This project enhances SPU's ability to control water quality and comply with environmental and health regulations.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	2,784	202	1,505	1,110	1,110	1,110	1,110	1,110	10,041
Solid Waste Rates	19	181	393	290	290	290	290	290	2,040
Water Rates	6,025	1,039	1,374	1,013	1,013	1,013	1,013	1,013	13,505
Total:	**8,828**	**1,422**	**3,272**	**2,413**	**2,413**	**2,413**	**2,413**	**2,413**	**25,587**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	2,784	202	1,505	1,110	1,110	1,110	1,110	1,110	10,041
Solid Waste Fund	19	181	393	290	290	290	290	290	2,040
Water Fund	6,025	1,039	1,374	1,013	1,013	1,013	1,013	1,013	13,505
Total:	**8,828**	**1,422**	**3,272**	**2,413**	**2,413**	**2,413**	**2,413**	**2,413**	**25,587**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Security Improvements

Project No:	MC-SU-C4113	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing project funds physical, integrated security system components on SPU infrastructure throughout the City. Components may include, but are not limited to, fences, gates, access control card readers, intercoms, lighting, door and hatch contacts, CCTV cameras, motion detection devices, and fiber and conduit.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	917	255	225	225	225	-	-	-	1,847
Solid Waste Rates	1,479	145	125	125	125	-	-	-	1,999
Water Rates	7,098	525	2,460	391	375	-	-	-	10,849
Total:	**9,494**	**925**	**2,810**	**741**	**725**	**-**	**-**	**-**	**14,695**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	917	255	225	225	225	-	-	-	1,847
Solid Waste Fund	1,479	145	125	125	125	-	-	-	1,999
Water Fund	7,098	525	2,460	391	375	-	-	-	10,849
Total:	**9,494**	**925**	**2,810**	**741**	**725**	**-**	**-**	**-**	**14,695**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Streetcar Related Projects

Project No:	MC-SU-C4130	**BSL Code:**	BC-SU-C410B
Project Type:	Discrete	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Multiple
Start/End Date:	2009 - 2028	**Neighborhood District:**	Multiple
Total Project Cost:	$22,950	**Urban Village:**	Multiple

This project plans and relocates SPU assets that will be impacted by the SDOT-led First Hill Streetcar project and related streetcar projects, which will connect major employment centers on First Hill to the regional light rail system stations on Capitol Hill and in the International District. It is currently in the construction phase.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Rates	4,051	4,412	-	-	-	-	-	-	8,463
Water Rates	14,584	-	-	-	-	-	-	-	14,584
Total:	**18,635**	**4,412**	**-**	**-**	**-**	**-**	**-**	**-**	**23,047**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Drainage and Wastewater Fund	4,051	4,412	-	-	-	-	-	-	8,463
Water Fund	14,584	-	-	-	-	-	-	-	14,584
Total:	**18,635**	**4,412**	**-**	**-**	**-**	**-**	**-**	**-**	**23,047**

O&M Impacts: Any O&M needed as a result of this project will be included and/or identified as part of SPU's Operating Budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Workforce Facilities

Project No:	MC-SU-C4106	**BSL Code:**	BC-SU-C410B
Project Type:	Ongoing	**BSL Name:**	Shared Cost Projects
Project Category:	Improved Facility	**Location:**	Various
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing facilities project renovates, rehabilitates, replaces existing buildings, and constructs new facilities at various locations within the city limits to address deficiencies, failures, and functional changes in the SPU Lines of Business. Land acquisition is included for priority areaas identified in the Faciliites Master Plan. Typical improvements include, but are not limited to, roof replacements, exterior wall or cladding replacements, and improvements to administrative office space, crew and shop space, lighting, heating and ventilation systems, and facilities structures. These improvements increase the useful life of the facilities, preserve the value of the assets, and provide a safe working environment.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Rates	28,046	22,809	37,143	16,852	17,859	22,414	7,044	3,852	156,018
Solid Waste Rates	1,559	3,978	2,976	1,779	192	108	240	-	10,831
Water Rates	12,555	24,877	32,232	10,545	2,918	2,618	7,004	3,852	96,600
Total:	**42,160**	**51,663**	**72,351**	**29,176**	**20,969**	**25,140**	**14,288**	**7,703**	**263,449**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Drainage and Wastewater Fund	28,046	22,809	37,143	16,852	17,859	22,414	7,044	3,852	156,018
Solid Waste Fund	1,559	3,978	2,976	1,779	192	108	240	-	10,831
Water Fund	12,555	24,877	32,232	10,545	2,918	2,618	7,004	3,852	96,600
Total:	**42,160**	**51,663**	**72,351**	**29,176**	**20,969**	**25,140**	**14,288**	**7,703**	**263,449**

O&M Impacts: This is an ongoing program and any O&M needed as a result of this program is included in SPU's Operating Budget.

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Finance and Administrative Services

Overview

The Finance and Administrative Services (FAS) Capital Improvement Program (CIP) is the department's blueprint for planning, replacing, maintaining, remodeling, and upgrading FAS-managed facilities and IT infrastructure. These assets are used by City departments and certain nonprofit organizations that serve the public to deliver critical services to Seattle residents.

FAS' proposed CIP includes appropriations for ongoing capital programs and discrete, one-time capital projects with multi-year durations. Multi-year projects are identified by multiple priorities, including City goals (e.g., meeting public service needs, greenhouse gas reduction, worker and public safety, improved ADA access), code compliance, severity of system deficiencies, and impact to tenant department operations. Planned schedules and funding commitments for these types of multi-year projects are typically made every year in conjunction with the annual budget process. The six-year FAS 2026-2031 CIP includes approximately $224.5 million in funding for new and existing projects and programs.

Thematic Priorities

FAS is responsible for the operation and maintenance of approximately 3.2 million square feet of building space throughout the city, including municipal courts, police and fire facilities, animal shelter, shops and fleet maintenance facilities, high-rise office space in the civic core, parking garages, and some of the City's community-based public service facilities. FAS' capital investments improve or enhance the operational capacity of these mission-critical facilities and systems. FAS' CIP addresses the following priorities:

• **Life and safety issues** – High priority is given to projects intended to ensure continuity of service at facilities that provide emergency or other essential services (e.g., replacing generators near the end of their useful lives at essential facilities such as police or fire stations); projects that mitigate potential threats to human life and safety, such as improving operational safety mechanisms, or mold and lead abatement; and structural failures and other hazardous conditions in building interiors.

• **Federal, state and local requirements** – FAS must consider regulatory requirements in assessing capital needs when replacing existing, failing systems in FAS-managed facilities. There are federal requirements, such as complying with the Americans with Disabilities Act (ADA), as well as state and local requirements, such as building code requirements enforced by the Seattle Department of Construction and Inspection (SDCI). One example is the building code requirement to upgrade fire alarm panels and install fire sprinklers if the building will be open to the public.

• **Race and Social Justice (RSJ)** – FAS manages the City's Women- and Minority-owned Business (WMBE) Program and integrates the City's social equity contracting requirements into all aspects of the execution of CIP projects. WMBE consultants, blanket vendors, construction contractors, and subcontractors may be contracted for design and construction work, furthering the City's goal to promote contracting with WMBE businesses. FAS develops and works within inclusion plan guidelines for consultant, contracting and purchasing work. Additionally, FAS utilizes Priority Hire, a community workforce agreement and apprenticeship rule for construction contracts over $5 million to further FAS' support and compliance with the City's RSJ objectives.

• **Sustainability** – Several City sustainability policies, the Seattle building codes and new City and State clean building regulations guide FAS to focus on reducing environmental impacts from owning and operating City buildings and vehicles. Efforts focus on cost-effective measures to reduce energy use while shifting away from fossil fuels. FAS will continue to address new sustainability efforts, such as the "Green Fleet Action Plan" and pathways towards compliance with the City of Seattle Building Emissions Performance Standard by proposing additional projects to reduce energy use and greenhouse gas emissions.

• **Asset preservation** – As authorized in Seattle Ordinance 121642, FAS dedicates annual funding in the CIP to support the replacement of existing building systems, guided by strict policies to ensure those funds are used exclusively to preserve, extend, or replace failing and existing components such as roofs, windows, structures, elevators, electrical capacity, boilers, HVAC, fire alarms, or other systems at the end of their useful lives.

Aligning Capital Investments with Growth and/or Community Planning

FAS' 2026-2031 Proposed CIP focuses primarily on preserving existing City assets, decarbonizing building systems and expanding electric vehicle (EV) charging infrastructure for the City fleet. The FAS Asset Preservation Program spans across the city to preserve real property assets within communities. EV and decarbonization investments are critical to achieving the City's transportation electrification strategy and emissions reduction goals. FAS' CIP also demonstrates a commitment to support the operational growth and capacity challenges of our public safety and public service departments; this includes a potential Seattle Animal Shelter replacement, Fire Station 31 replacement, and multiple smaller projects supporting fire and police facilities.

Project Selection Criteria

For projects to be considered for inclusion in the FAS CIP, they must fit the priority themes above and adhere to the capital and asset preservation policies adopted in Resolution 31203. Projects typically fall into two categories: projects that improve or enhance operational effectiveness or projects that preserve the City's capital assets. FAS solicits requests from its tenant departments for facilities-related projects that create or enhance operational effectiveness, vets them for timeliness and appropriateness, and evaluates each request on its own merit. FAS also seeks Executive direction regarding projects that increase departments' operational capacity and other areas of opportunity to consider when planning the City's CIP priorities.

Asset preservation work is planned on a six-year cycle and evaluated for specific project development and execution. Every year, FAS revises the list of facility asset preservation projects that must be addressed. This list is compiled from asset management data generated by building condition assessments, energy audits, performance metrics, and other capital planning studies. Elements that extend the useful life of improvements, increase tenant comfort, and reduce utility bills are integrated into existing projects where feasible. The last Facility Condition Assessment report, published in 2020, indicated a need of $70 million in 2025, growing to $400 million by 2050 for asset preservation. The Proposed CIP includes $63.4 million for asset preservation from 2026-2031.

2026-2031 CIP Highlights:

FAS' 2026-2031 Proposed CIP includes new critical investments, endorsed ongoing programs, and funding adjustments over six years, focusing on asset preservation of FAS properties and infrastructure, and improvements to public safety facilities. Below are specific programs and discrete capital projects with funding adjustments:

• Asset Preservation – Schedule 2 – This Asset Preservation program supports existing and future structures, shops and yards located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, FAS shops located at Airport Way S., fire stations, police precincts and other FAS- managed facilities used for City services. The CIP adds $1.8 million to fund small energy efficiency projects.

• Waterfront Operations and Tribal Interpretive Center (Bakun Building) – 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 CIP adds $7 million to address upgrades that are required by the building code. 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 from the construction of the Elliott Bay Seawall to provide space 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.

CIP Revenue Sources

The 2026-2031 adopted CIP is primarily funded by Limited Tax General Obligation (LTGO) bonds, REET I and space rent charges paid by City departments. LTGO bond funding is used to fund projects such as the Seattle Municipal Tower Elevator Rehabilitation, City Hall Plaza, the Waterfront Operations and Tribal Interpretative Center, and the Human Capital Management System replacement. The related debt service is funded by the rates charged by FAS to City departments and REET I. REET I funds are focused on specific facility improvement needs, such as Earthquake Preparedness, the Animal Shelter, and Fire Station 31 debt service.

Summary of Upcoming Budget Issues and Challenges

FAS' most pressing long term CIP budget issues are primarily driven by the age and condition of many City-owned buildings, federal, state, and local code requirements, and City sustainability goals. Below are specific programs and projects related to FAS budget challenges:

• Seattle Animal Shelter – Seattle operates the only open-admission shelter in the city and the current building is undersized and has significant maintenance and repair needs. The facility fails to meet the City's animal population needs and does not meet industry standards necessary to reduce animal stress, ensure staff and volunteer safety, and deliver veterinary services. To meet current and future needs, the facility is recommended to be approximately 50,000 sq ft (sitting on a 42,000 sq ft footprint) with an additional 43,000 sq ft of outdoor space. The current building is 12,000 sq ft with only 8,000 sq ft of outdoor space – far short of industry standards. FAS is currently approved to spend $950,000 to complete predesign of a new building, using resources already in the FAS budget.

• Asset Preservation – The FAS Asset Preservation Program, created by Ordinance 121642, dedicates funds derived from space rent to replace building systems in over 100 City buildings inside and outside of the downtown core. The Asset Preservation Program has historically received $4 million in funding annually from space rent charges. This funding level is $12 million short of the annual amount FAS' model suggests is adequate to address deficiencies and deferred major maintenance work. An additional resource challenge is the number of vacant project manager positions that FAS is actively working to fill to complete projects.

• Building, Energy and Land Use Codes and City Sustainability Goals – FAS' efforts will play a major role in achieving the City's sustainability and environmental goals. FAS must continue to provide reliable, compliant, and structurally sound facilities for City departments to use and the public to access. These investments require FAS to evaluate and incorporate strategies to achieve code compliance, energy efficiency, and accessibility in the operations, maintenance, and infrastructure improvements of its buildings. New City and state clean building regulations will require expensive retrofits and extensive staff support. Early investment will allow gradual increases in capital investment to avoid an extreme funding and staffing need in the future.

Future Projects/What Is on the Horizon

City facilities must be accessible, reliable, well-maintained, and responsive to the needs of operating departments to ensure the safety and delivery of critical services to customers. FAS utilizes the Facility Condition Assessment report to help prioritize major maintenance and infrastructure project needs. FAS faces an ongoing challenge in adequately funding these needed asset preservation and major maintenance requirements at the City's aging facilities including the Seattle Municipal Tower, Seattle Fire Department (SFD) Headquarters, and multiple FAS shops and yards. Additionally, the FAS portfolio will be subject to increasingly stringent City and state clean building performance laws, which will require significant capital investment in the future to fully decarbonize the FAS portfolio.

ADA Improvements - FAS

Project No:	MC-FA-ADAIMPFAS	**BSL Code:**	BC-FA-ADAIMPR
Project Type:	Ongoing	**BSL Name:**	ADA Improvements
Project Category:	Improved Facility	**Location:**	FAS facilities
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project is the FAS Americans with Disabilities Act (ADA) ongoing program that will address specific ADA improvements and upgrades at various FAS-owned and operated facilities. Past work has included reconfiguration of restrooms, meeting rooms and other spaces, reconfiguration of facility amenities, such as drinking fountains and various public access routes to sites, buildings, and public spaces. Future funding allows FAS to implement its long-term strategy that resolves the most critical public-facing ADA deficiencies first and maximizes accessibility to the greatest extent possible.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Real Estate Excise Tax I	5,695	800	1,500	3,063	-	-	-	-	11,058
Total:	**5,695**	**800**	**1,500**	**3,063**	**-**	**-**	**-**	**-**	**11,058**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
REET I Capital Fund	5,695	800	1,500	3,063	-	-	-	-	11,058
Total:	**5,695**	**800**	**1,500**	**3,063**	**-**	**-**	**-**	**-**	**11,058**

O&M Impacts: N/A

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Asset Preservation - Schedule 1 Facilities

Project No:	MC-FA-APSCH1FAC	**BSL Code:**	BC-FA-APSCH2FAC
Project Type:	Ongoing	**BSL Name:**	Asset Preservation - Schedule 2 Facilities
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple City facilities
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing program provides for long-term preservation and major maintenance to the FAS schedule 1 facilities. Schedule 1 facilities are comprised 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.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Department Space Allocation Charges	23,730	3,730	2,152	2,152	2,152	2,152	2,217	2,217	40,501
General Fund	75	-	-	-	-	-	-	-	75
Interdepartmental Transfer	-	1,000	500	-	-	-	-	-	1,500
Real Estate Excise Tax I	7,914	2,674	4,000	3,000	2,000	2,000	2,000	2,000	25,588
Total:	**31,719**	**7,405**	**6,652**	**5,152**	**4,152**	**4,152**	**4,217**	**4,217**	**67,664**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Facility Asset Preservation Fund	23,730	3,730	2,152	2,152	2,152	2,152	2,217	2,217	40,501
Finance and Administrative Services Fund	-	1,000	500	-	-	-	-	-	1,500
General Fund	75	-	-	-	-	-	-	-	75
REET I Capital Fund	7,914	2,674	4,000	3,000	2,000	2,000	2,000	2,000	25,588
Total:	**31,719**	**7,405**	**6,652**	**5,152**	**4,152**	**4,152**	**4,217**	**4,217**	**67,664**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Asset Preservation - Schedule 2 Facilities

Project No:	MC-FA-APSCH2FAC	**BSL Code:**	BC-FA-APSCH2FAC
Project Type:	Ongoing	**BSL Name:**	Asset Preservation - Schedule 2 Facilities
Project Category:	Rehabilitation or Restoration	**Location:**	Multiple City facilities
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This ongoing program provides for long-term preservation and major maintenance to the FAS schedule 2 facilities. Schedule 2 facilities are comprised of existing and future structures, shops and yards located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, FAS shops located at Airport Way S., fire stations, police precincts 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.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Department Space Allocation Charges	19,589	2,793	1,848	1,848	1,848	1,848	1,903	1,903	33,581
Real Estate Excise Tax I	7,261	4,168	5,439	3,701	3,631	3,631	3,631	3,631	35,094
Total:	**26,851**	**6,961**	**7,287**	**5,549**	**5,479**	**5,479**	**5,534**	**5,534**	**68,675**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Facility Asset Preservation Fund	19,589	2,793	1,848	1,848	1,848	1,848	1,903	1,903	33,581
REET I Capital Fund	7,261	4,168	5,439	3,701	3,631	3,631	3,631	3,631	35,094
Total:	**26,851**	**6,961**	**7,287**	**5,549**	**5,479**	**5,479**	**5,534**	**5,534**	**68,675**

O&M Impacts: N/A

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City Hall and Seattle Municipal Tower Tenant Improvements

Project No:	MC-FA-CTYHLTIMP	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Ongoing	**BSL Name:**	General Government Facilities - General
Project Category:	Improved Facility	**Location:**	Multiple City Facilities
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This project provides predesign, design and construction services for developing or reconfiguring space and other adjacent functions in the downtown Civic Campus. Work may include, but is not limited to, working with project sponsors to catalog space and equipment needs, energy efficiency improvements, developing planning options, developing project cost estimates and construction. Work may also include analysis of how vacated space in other facilities might be utilized for other City uses.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	495	-	-	-	-	-	-	-	495
Real Estate Excise Tax I	10,572	403	-	-	-	-	-	-	10,975
Total:	**11,067**	**403**	**-**	**-**	**-**	**-**	**-**	**-**	**11,470**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	10,572	403	-	-	-	-	-	-	10,975
Unrestricted Cumulative Reserve Fund	495	-	-	-	-	-	-	-	495
Total:	**11,067**	**403**	**-**	**-**	**-**	**-**	**-**	**-**	**11,470**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

City Hall Plaza

Project No:	MC-FA-CTYHLPLAZA	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Discrete	**BSL Name:**	General Government Facilities - General
Project Category:	Rehabilitation or Restoration	**Location:**	600 4th Ave
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2026 - 2028	**Neighborhood District:**	Downtown
Total Project Cost:	$15,000	**Urban Village:**	Downtown

This project provides for installation of a waterproof membrane roof below City Hall Plaza, which includes removing and replacing the existing paving and hardscape and exposing the structural deck below the hardscape and plantings, installing a new membrane roofing system and replacing plaza hardscape and plantings to match existing. The restoration project will remove selected building wall veneer and all hardscape, softscape, fixtures and underlying materials down to the structure throughout the plaza, stairs and fountain. A continuous membrane waterproofing system with flashing and drain mat will be provided, and landscape materials will be replaced in kind.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	-	-	5,600	7,400	2,000	-	-	-	15,000
Total:	**-**	**-**	**5,600**	**7,400**	**2,000**	**-**	**-**	**-**	**15,000**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2026 Multipurpose LTGO Bond Fund	-	-	5,600	7,400	2,000	-	-	-	15,000
Total:	**-**	**-**	**5,600**	**7,400**	**2,000**	**-**	**-**	**-**	**15,000**

O&M Impacts:

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City Hall Plaza Debt Service

Project No:	MC-FA-CTYHLPLDS	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Debt Service	**BSL Name:**	General Government Facilities - General
Project Category:	Improved Facility	**Location:**	
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	
Total Project Cost:		**Urban Village:**	

This project provides for payment of the debt service on bonds issued to fund the installation of a waterproof membrane below City Hall Plaza (CIP Project No. MC-FA-CTYHLPLAZA).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	-	-	332	931	1,262	1,320	1,320	1,320	6,484
Total:	**-**	**-**	**332**	**931**	**1,262**	**1,320**	**1,320**	**1,320**	**6,484**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	-	-	332	931	1,262	1,320	1,320	1,320	6,484
Total:	**-**	**-**	**332**	**931**	**1,262**	**1,320**	**1,320**	**1,320**	**6,484**

O&M Impacts:

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Drive Clean Seattle Fleet Electric Vehicle Infrastructure

Project No:	MC-FA-DRVCLNFLT	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Discrete	**BSL Name:**	General Government Facilities - General
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	Stage 3 - Design	**Council District:**	Multiple
Start/End Date:	2016 - 2031	**Neighborhood District:**	Multiple
Total Project Cost:	$14,682	**Urban Village:**	Multiple

This project funds FAS' capital work efforts towards meeting the Drive Clean Seattle (DCS) initiative, a comprehensive transportation electrification strategy to transition Seattle's transportation sector from reliance on fossil fuels to the maximal use of clean, carbon-neutral electricity. Work will include but is not limited to, the design, permitting and construction of electric vehicle charging stations at various locations such as fire stations, police precincts, shops and yards and downtown core properties to support transition of City fleet vehicles to electric vehicles (EV). Future work in this project will support expansion of DCS fast charging hubs to support on-demand fast charging.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	1,168	3,832	1,000	-	-	-	-	-	6,000
Miscellaneous Grants or Donations	110	-	-	-	-	-	-	-	110
Real Estate Excise Tax I	7,851	-	-	-	-	-	-	-	7,851
State Grant Funds	-	720	-	-	-	-	-	-	720
Total:	**9,130**	**4,552**	**1,000**	**-**	**-**	**-**	**-**	**-**	**14,682**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2023 Multipurpose LTGO Bond Fund	1,168	1,832	-	-	-	-	-	-	3,000
2025 Multipurpose LTGO Bond Fund	-	2,000	-	-	-	-	-	-	2,000
2026 Multipurpose LTGO Bond Fund	-	-	1,000	-	-	-	-	-	1,000
Finance and Administrative Services Fund	110	720	-	-	-	-	-	-	830
REET I Capital Fund	7,851	-	-	-	-	-	-	-	7,851
Total:	**9,130**	**4,552**	**1,000**	**-**	**-**	**-**	**-**	**-**	**14,682**

O&M Impacts: FAS expects a temporary O&M cost increase for increased power usage as EV charging stations are utilized. FAS will develop a method for recovering costs from departments. Costs to departments will be offset by fuel savings.

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Electrical Infrastructure Upgrades

Project No:	MC-FA-ELECTINFRA	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Discrete	**BSL Name:**	General Government Facilities - General
Project Category:	Improved Facility	**Location:**	Citywide
Current Project Stage:	Stage 3 - Design	**Council District:**	Not Applicable
Start/End Date:	2023 - 2028	**Neighborhood District:**	
Total Project Cost:	$17,500	**Urban Village:**	

This project funds electrical upgrades at Charles Street and Haller Lake fleet facilities. The project will bring necessary power to the facilities that will support larger scale electric vehicle charging stations, including on-demand fast charging and future decarbonization projects for these facilities. The scope of this project is for the electrical upgrades only.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
LTGO Bond Proceeds	435	1,565	3,500	5,100	4,700	200	-	-	15,500
Payroll Expense Tax	500	-	-	-	-	-	-	-	500
Total:	**935**	**1,565**	**3,500**	**5,100**	**4,700**	**200**	**-**	**-**	**16,000**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2024 Multipurpose LTGO Bond Fund	435	565	-	-	-	-	-	-	1,000
2025 Multipurpose LTGO Bond Fund	-	1,000	-	-	-	-	-	-	1,000
2026 Multipurpose LTGO Bond Fund	-	-	3,500	-	-	-	-	-	3,500
2027 Multipurpose LTGO Bond Fund	-	-	-	5,100	-	-	-	-	5,100
2028 Multipurpose LTGO Bond Fund	-	-	-	-	4,700	-	-	-	4,700
2029 Multipurpose LTGO bond Fund	-	-	-	-	-	200	-	-	200
Payroll Expense Tax	500	-	-	-	-	-	-	-	500
Total:	**935**	**1,565**	**3,500**	**5,100**	**4,700**	**200**	**-**	**-**	**16,000**

O&M Impacts:

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Energy Efficiency for Municipal Buildings

Project No:	MC-FA-ENEFFMBLD	**BSL Code:**	BC-FA-EXTPROJ
Project Type:	Ongoing	**BSL Name:**	FAS Oversight-External Projects
Project Category:	Improved Facility	**Location:**	Multiple City facilities
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project funds energy efficiency work across City facilities, managed by the Office of Sustainability and Environment (OSE), in support of the City's goal to achieve a 20% reduction in building energy use by the year 2020. OSE will implement a package of energy efficiency projects, as well as continue a suite of O&M improvements, program management, measurement and tracking, and building assessments. The energy efficiency upgrades are expected to generate utility rebates paid by Seattle City Light and Puget Sound Energy, to be deposited into the General Subfund. Work may include but is not limited to, building tune-ups, facility improvements, building energy upgrades, and energy efficiency measures.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Federal Grant Funds	-	(80)	-	-	-	-	-	-	(80)
General Fund	657	1,461	-	-	-	-	-	-	2,118
Payroll Expense Tax	-	1,492	-	-	-	-	-	-	1,492
Property Sales and Interest Earnings	15	-	-	-	-	-	-	-	15
Real Estate Excise Tax I	11,367	1,039	195	-	-	-	-	-	12,601
State Gas Taxes - City Street Fund	-	-	1,110	-	-	-	-	-	1,110
State Grant Funds	278	-	-	-	-	-	-	-	278
Use of Fund Balance	57	-	-	-	-	-	-	-	57
Total:	**12,374**	**3,912**	**1,305**	**-**	**-**	**-**	**-**	**-**	**17,591**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	657	1,381	-	-	-	-	-	-	2,038
Payroll Expense Tax	-	1,492	-	-	-	-	-	-	1,492
REET I Capital Fund	11,367	1,039	1,305	-	-	-	-	-	13,711
Unrestricted Cumulative Reserve Fund	350	-	-	-	-	-	-	-	350
Total:	**12,374**	**3,912**	**1,305**	**-**	**-**	**-**	**-**	**-**	**17,591**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Facility Operations Initiated Service Requests (FOISR)

Project No:	MC-FA-FASPDS	**BSL Code:**	BC-FA-FASPDS
Project Type:	Ongoing	**BSL Name:**	FAS Project Delivery Services
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project was formerly named the Customer Requested Tenant Improvement Program.

This ongoing program provides pass-through budget authority for FAS to provide capital delivery support and public works expertise, as requested by FAS' Facility Operations division, at facilities that are managed or leased by FAS. Typical improvements may include, but are not limited to, security system upgrades, equipment replacement, and building repairs. Typical preliminary design and engineering work includes, but is not limited to, pre-design and analysis of project alternatives, cost estimates, test-to-fit studies, preliminary schedule development, engineering studies and code compliance, site development planning, and conceptual design and financial analysis of capital improvements options in conjunction with FAS and CIP priorities, programs and initiatives.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Interdepartmental Transfer	58,839	8,491	3,500	3,500	3,500	3,500	3,500	3,500	88,330
Total:	**58,839**	**8,491**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**88,330**
Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Finance and Administrative Services Fund	58,839	8,491	3,500	3,500	3,500	3,500	3,500	3,500	88,330
Total:	**58,839**	**8,491**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**3,500**	**88,330**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

FAS Information Technology System Initiatives

Project No:	MC-FA-ITSYSINIT	**BSL Code:**	BC-FA-A1IT
Project Type:	Ongoing	**BSL Name:**	Information Technology
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project provides funding for FAS to implement Seattle Information Technology (SIT) proposals to replace existing FAS IT systems that are at the end of their useful lives, accommodate new programmatic and operational needs, and allow the department to function efficiently. FAS coordinates development and implementation of these proposals with SIT. Specific projects include replacing FAS' department-wide budget system and assessing and replacing FAS' Capital Projects Information Management System.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
FAS Fund Balance	248	1,308	-	-	-	-	-	-	1,556
General Fund	16	1,454	-	-	-	-	-	-	1,471
Interdepartmental Transfer	471	29	-	-	-	-	-	-	500
LTGO Bond Proceeds	1,333	-	-	-	-	-	-	-	1,333
Total:	**2,069**	**2,791**	**-**	**-**	**-**	**-**	**-**	**-**	**4,860**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2019 Multipurpose LTGO Bond Fund	1,333	-	-	-	-	-	-	-	1,333
Finance and Administrative Services Fund	719	1,337	-	-	-	-	-	-	2,056
General Fund	16	1,454	-	-	-	-	-	-	1,471
Total:	**2,069**	**2,791**	**-**	**-**	**-**	**-**	**-**	**-**	**4,860**

O&M Impacts: N/A

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Fire Station 31 Replacement

Project No:	MC-FA-FS31	**BSL Code:**	BC-FA-PSFACFIRE
Project Type:	Discrete	**BSL Name:**	Public Safety Facilities Fire
Project Category:	New Facility	**Location:**	11320 Meridian Ave. N
Current Project Stage:	Stage 5 - Construction	**Council District:**	Council District 5
Start/End Date:	2020 - 2026	**Neighborhood District:**	North
Total Project Cost:	$53,996	**Urban Village:**	Aurora Licton Springs

This project provides funding for the acquisition, design and construction of a new Fire Station 31 and the demolition of the previous Fire Station 31 building.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	19,857	26,066	8,066	-	-	-	-	-	53,988
Seattle Voter-Approved Levy	7	-	-	-	-	-	-	-	7
Total:	**19,864**	**26,066**	**8,066**	**-**	**-**	**-**	**-**	**-**	**53,996**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2003 Fire Facilities Levy Fund	7	-	-	-	-	-	-	-	7
2015 Multipurpose LTGO Bond Fund	-	591	-	-	-	-	-	-	591
2016 Multipurpose LTGO Bond Fund	692	1,004	-	-	-	-	-	-	1,696
2018 Multipurpose LTGO Bond Fund	248	-	-	-	-	-	-	-	248
2021 Multipurpose LTGO Bond Fund	11,279	-	-	-	-	-	-	-	11,279
2022 Multipurpose LTGO Bond Fund	3,500	-	-	-	-	-	-	-	3,500
2023 Multipurpose LTGO Bond Fund	2,000	-	-	-	-	-	-	-	2,000
2024 Multipurpose LTGO Bond Fund	2,138	17,371	-	-	-	-	-	-	19,509
2025 Multipurpose LTGO Bond Fund	-	7,100	-	-	-	-	-	-	7,100
2026 Multipurpose LTGO Bond Fund	-	-	8,066	-	-	-	-	-	8,066
Total:	**19,864**	**26,066**	**8,066**	**-**	**-**	**-**	**-**	**-**	**53,996**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Fire Station 31 Temporary Station

Project No:	MC-FA-FS31IMP	**BSL Code:**	BC-FA-PSFACFIRE
Project Type:	Discrete	**BSL Name:**	Public Safety Facilities Fire
Project Category:	New Facility	**Location:**	1319 N Northgate Way
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 5
Start/End Date:	2019 - 2026	**Neighborhood District:**	Northwest
Total Project Cost:	$9,219	**Urban Village:**	Aurora Licton Springs

This project provides resources to provide an interim location for Fire Station 31. The project includes leasing an interim site for the fire station, providing tents and trailers to house the fire fighters and equipment, and identifying a site for a permanent fire station.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Department Space Allocation Charges	30	-	-	-	-	-	-	-	30
LTGO Bond Proceeds	4	-	-	-	-	-	-	-	4
Real Estate Excise Tax I	7,185	109	1,750	-	-	-	-	-	9,044
Seattle Voter-Approved Levy	-	141	-	-	-	-	-	-	141
Total:	**7,219**	**250**	**1,750**	**-**	**-**	**-**	**-**	**-**	**9,219**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2003 Fire Facilities Levy Fund	-	141	-	-	-	-	-	-	141
2021 Multipurpose LTGO Bond Fund	4	-	-	-	-	-	-	-	4
Facility Asset Preservation Fund	30	-	-	-	-	-	-	-	30
REET I Capital Fund	7,185	109	1,750	-	-	-	-	-	9,044
Total:	**7,219**	**250**	**1,750**	**-**	**-**	**-**	**-**	**-**	**9,219**

O&M Impacts: N/A

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Fire Station Improvement Debt Service

Project No:	MC-FA-FSDEBTSV	**BSL Code:**	BC-FA-NBHFIRE
Project Type:	Debt Service	**BSL Name:**	Neighborhood Fire Stations
Project Category:	Improved Facility	**Location:**	N/A
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	2008 - 2037	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	$102,846	**Urban Village:**	Not in an Urban Village

This project provides for the payment of debt service on bonds issued to cover a portion of the costs associated with the 2003 Fire Facilities and Emergency Response Levy and associated asset preservation expenses.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	57,868	5,938	6,209	6,442	6,448	6,452	6,446	6,594	102,397
Total:	**57,868**	**5,938**	**6,209**	**6,442**	**6,448**	**6,452**	**6,446**	**6,594**	**102,397**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	57,868	5,938	6,209	6,442	6,448	6,452	6,446	6,594	102,397
Total:	**57,868**	**5,938**	**6,209**	**6,442**	**6,448**	**6,452**	**6,446**	**6,594**	**102,397**

O&M Impacts: N/A

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Garden of Remembrance

Project No:	MC-FA-GARDENREM	**BSL Code:**	BC-FA-GARDENREM
Project Type:	Ongoing	**BSL Name:**	Garden of Remembrance
Project Category:	Rehabilitation or Restoration	**Location:**	1301 3rd Ave.
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project provides an annual contribution (including increases for inflation) to a capital renewal fund for the Garden of Remembrance, located next to Benaroya Hall, per an agreement with Benaroya Hall Music Center (BHMC), a private, non-profit affiliate of the Seattle Symphony. This project pays for major maintenance and replaces garden installations including, but not limited to, irrigation equipment, landscaping, electrical/lighting fixtures, and mechanical water features. The project is managed by the BHMC and is displayed within FAS' CIP for informational purposes only.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	35	-	-	-	-	35
Property Sales and Interest Earnings	588	83	34	-	-	-	-	-	705
Use of Fund Balance	28	-	-	-	-	-	-	-	28
Total:	**617**	**83**	**34**	**35**	**-**	**-**	**-**	**-**	**769**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	35	-	-	-	-	35
Unrestricted Cumulative Reserve Fund	617	83	34	-	-	-	-	-	734
Total:	**617**	**83**	**34**	**35**	**-**	**-**	**-**	**-**	**769**

O&M Impacts: N/A

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Human Capital Management System

Project No:	MC-FA-HCMSYS	**BSL Code:**	BC-FA-A1IT
Project Type:	Discrete	**BSL Name:**	Information Technology
Project Category:	New Investment	**Location:**	700 5th Ave
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2021 - 2026	**Neighborhood District:**	
Total Project Cost:	$63,379	**Urban Village:**	Downtown

This technology project funds the planning, design and replacement of the aging Human Resource Information System (HRIS), which includes the Citywide payroll and benefits system, with a new Human Capital Management (HCM) system. The timing of this project is critical for the Citywide HR, timekeeping and payroll system, which is no longer supported . The project, which is expected to be completed in 2025, was approved by the Enterprise Oversight Board (EOB) in February 2020 and will be managed out of the Office of City Finance Business Systems division, with funding and partnership from Seattle Department of Human Resources (SHR) and Seattle IT (ITD).

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Interfund Loan	-	13,200	-	-	-	-	-	-	13,200
LTGO Bond Proceeds	46,136	4,043	-	-	-	-	-	-	50,179
Total:	**46,136**	**17,243**	**-**	**-**	**-**	**-**	**-**	**-**	**63,379**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
2021 Multipurpose LTGO Bond Fund	7,500	-	-	-	-	-	-	-	7,500
2022 Multipurpose LTGO Bond Fund	17,636	-	-	-	-	-	-	-	17,636
2023 Multipurpose LTGO Bond Fund	10,000	-	-	-	-	-	-	-	10,000
2025 Multipurpose LTGO Bond Fund	11,000	4,043	-	-	-	-	-	-	15,043
2026 Multipurpose LTGO Bond Fund	-	13,200	-	-	-	-	-	-	13,200
Total:	**46,136**	**17,243**	**-**	**-**	**-**	**-**	**-**	**-**	**63,379**

O&M Impacts: N/A

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Request for Client Facilities Services (RPS)

Project No:	MC-FA-CTYPDS	**BSL Code:**	BC-FA-FASPDS
Project Type:	Ongoing	**BSL Name:**	FAS Project Delivery Services
Project Category:	Improved Facility	**Location:**	Multiple
Current Project Stage:	N/A	**Council District:**	Multiple
Start/End Date:	N/A	**Neighborhood District:**	Multiple
Total Project Cost:	N/A	**Urban Village:**	Multiple

This project was formerly known as FAS Project Delivery Services.

This ongoing program provides pass-through budget authority for FAS to provide design and construction management services, as requested by City departments outside of FAS. Typical work may include, but is not limited to, the following services: predesign, programming, master planning, conceptual planning, architectural and engineering design and construction administration. FAS proposes to use the second and third quarterly supplemental budget process to "right size" the pass-through budget authority for this project. This approach allows FAS to meet the present needs of departments that have funding for their projects and is consistent with year-end accounting and budgetary requirements.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Interdepartmental Transfer	9,234	5,526	1,200	1,200	1,200	1,200	1,200	1,200	21,960
Total:	**9,234**	**5,526**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**21,960**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Finance and Administrative Services Fund	9,234	5,526	1,200	1,200	1,200	1,200	1,200	1,200	21,960
Total:	**9,234**	**5,526**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**1,200**	**21,960**

O&M Impacts: N/A

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Seattle Animal Shelter Facilities

Project No:	MC-FA-SASFAC	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Discrete	**BSL Name:**	General Government Facilities - General
Project Category:	Improved Facility	**Location:**	2061 15th Ave W, Seattle, WA 98119
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2022 - 2027	**Neighborhood District:**	Multiple
Total Project Cost:	$10,524	**Urban Village:**	

This project funds the Department of Finance and Administrative Services' work to repair, upgrade and build Seattle Animal Shelter facilities and building systems.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Property Sales and Interest Earnings	-	1,036	-	-	-	-	-	-	1,036
Real Estate Excise Tax I	459	2,825	533	-	171	1,500	3,000	1,000	9,488
Total:	**459**	**3,861**	**533**	**-**	**171**	**1,500**	**3,000**	**1,000**	**10,524**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	459	2,825	533	-	171	1,500	3,000	1,000	9,488
Unrestricted Cumulative Reserve Fund	-	1,036	-	-	-	-	-	-	1,036
Total:	**459**	**3,861**	**533**	**-**	**171**	**1,500**	**3,000**	**1,000**	**10,524**

O&M Impacts: Not applicable.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Municipal Tower Elevator Rehab

Project No:	MC-FA-SMTELVRHB	**BSL Code:**	BC-FA-APSCH1FAC
Project Type:	Discrete	**BSL Name:**	Asset Preservation - Schedule 1 Facilities
Project Category:	Rehabilitation or Restoration	**Location:**	700 Fifth AVE
Current Project Stage:	Stage 6 - Closeout	**Council District:**	Council District 7
Start/End Date:	2019 - 2025	**Neighborhood District:**	Downtown
Total Project Cost:	$28,500	**Urban Village:**	Downtown

This project will improve the operation, reliability, and system performance of the Seattle Municipal Tower (SMT) elevators. The work will bring the SMT elevators to current building codes and into compliance with Americans with Disabilities Act (ADA) requirements. This project is envisioned to be a multi-year effort that must be phased to minimize impacts on SMT ongoing building operations, and on the approximately 4,000 City staff who work in the building and the public who visit the SMT to access City services.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	24,638	2,862	-	-	-	-	-	-	27,500
Real Estate Excise Tax I	1,000	-	-	-	-	-	-	-	1,000
Total:	**25,638**	**2,862**	**-**	**-**	**-**	**-**	**-**	**-**	**28,500**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2020 Multipurpose LTGO Bond Fund	1,500	-	-	-	-	-	-	-	1,500
2021 Multipurpose LTGO Bond Fund	5,000	-	-	-	-	-	-	-	5,000
2022 Multipurpose LTGO Bond Fund	9,500	-	-	-	-	-	-	-	9,500
2023 Multipurpose LTGO Bond Fund	3,167	-	-	-	-	-	-	-	3,167
2024 Multipurpose LTGO Bond Fund	5,471	862	-	-	-	-	-	-	6,333
2025 Multipurpose LTGO Bond Fund	-	2,000	-	-	-	-	-	-	2,000
REET I Capital Fund	1,000	-	-	-	-	-	-	-	1,000
Total:	**25,638**	**2,862**	**-**	**-**	**-**	**-**	**-**	**-**	**28,500**

O&M Impacts: N/A

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Seattle Police Facilities

Project No:	MC-FA-PFACNPCT	**BSL Code:**	BC-FA-PSFACPOL
Project Type:	Ongoing	**BSL Name:**	Publ Safety Facilities Police
Project Category:	New Investment	**Location:**	Various Police facilities
Current Project Stage:	N/A	**Council District:**	Citywide
Start/End Date:	N/A	**Neighborhood District:**	Not in a Neighborhood District
Total Project Cost:	N/A	**Urban Village:**	Not in an Urban Village

This ongoing project preserves or extends the useful life or operational capacity and provides for improvements to FAS-owned police facilities including, but not limited to, the East Precinct, the North Precinct, the West Precinct, the Harbor Patrol Facility, the K-9 Facility, and other police facilities. Typical work may include, but is not limited to, upgrades to heating, ventilation, air conditioning upgrades, equipment replacement, siting, pre-design, test-to-fit analyses, and structural assessments and repairs. These improvements support police service by extending the operational life of old police facilities, complying with regulatory requirements, or addressing capacity problems.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	5,497	250	550	1,200	3,100	3,100	3,000	4,026	20,723
Total:	**5,497**	**250**	**550**	**1,200**	**3,100**	**3,100**	**3,000**	**4,026**	**20,723**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	5,497	250	550	1,200	3,100	3,100	3,000	4,026	20,723
Total:	**5,497**	**250**	**550**	**1,200**	**3,100**	**3,100**	**3,000**	**4,026**	**20,723**

O&M Impacts: N/A

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SLIM Replacement

Project No:	MC-FA-SLIMREPL	**BSL Code:**	BC-FA-A1IT
Project Type:	Discrete	**BSL Name:**	Information Technology
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Multiple
Start/End Date:	2022 - 2026	**Neighborhood District:**	Multiple
Total Project Cost:	$10,000	**Urban Village:**	Multiple

The Seattle License Information System (SLIM) manages the issuance and renewal of business licenses and the collection of revenue from fees and taxes. It houses our B&O tax information, Admissions Tax, Commercial Parking Tax, Firearms and Ammunition Tax, Gambling Tax and Utilities Taxes. SLIM is outdated and needs to be upgraded as it and can no longer adequately meet the needs of expanding business license, tax collection, and enforcement processes. The SLIM Replacement will eventually be part of the City's tax system built by Revenue Solutions Inc (RSI), which is called RPE (Revenue Premier Enterprise) which currently houses the Payroll Expense Tax, TNC tax, Sweetened Beverage Tax, and any other small taxes since 2017/2018; it also houses the Central Waterfront LID (Local Improvement District) and some of the BIAs (Business Improvement Districts). The project currently has $4.8 million in funding for basic requirements gathering. This planning work continues but the project won't be fully launched until additional funding is identified in the future. The total project cost is estimated at $10 million and ongoing operating and maintenance costs are estimated at $1.5 million.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	400	-	-	-	-	-	-	400
Property Sales and Interest Earnings	1,887	2,513	-	-	-	-	-	-	4,400
Total:	**1,887**	**2,913**	**-**	**-**	**-**	**-**	**-**	**-**	**4,800**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	400	-	-	-	-	-	-	400
Unrestricted Cumulative Reserve Fund	1,887	2,513	-	-	-	-	-	-	4,400
Total:	**1,887**	**2,913**	**-**	**-**	**-**	**-**	**-**	**-**	**4,800**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Waterfront Operations and Tribal Interpretive Center

Project No:	MC-FA-OWMAINT	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Discrete	**BSL Name:**	General Government Facilities - General
Project Category:	New Facility	**Location:**	1426 Alaskan Way
Current Project Stage:	Stage 3 - Design	**Council District:**	Council District 7
Start/End Date:	2023 - 2028	**Neighborhood District:**	Downtown
Total Project Cost:	$24,226	**Urban Village:**	Downtown

This project holds budget to acquire the Integrus (Bakun) building located on the new Alaskan Way at Pike Street Hillclimb from WSDOT to provide for a facility to house the dedicated staff team for on-going maintenance and operations of the Waterfront Park. This building is located approximately 600 feet from the new maintenance area being provided under the Overlook Walk for vehicle storage and other maintenance activities. The building would also fulfill the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliott Bay Seawall to provide space in a building along the Waterfront for a Tribal Interpretive Center rent free in perpetuity. The Tribe has indicated their interest in the space and that it could fulfill the conditions of the permit. The building was purchased in 2023 for $8.7 million.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
LTGO Bond Proceeds	9,411	3,589	1,000	10,226	-	-	-	-	24,226
Total:	**9,411**	**3,589**	**1,000**	**10,226**	**-**	**-**	**-**	**-**	**24,226**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
2023 Multipurpose LTGO Bond Fund	9,411	3,589	-	-	-	-	-	-	13,000
2026 Multipurpose LTGO Bond Fund	-	-	1,000	-	-	-	-	-	1,000
2027 Multipurpose LTGO Bond Fund	-	-	-	10,226	-	-	-	-	10,226
Total:	**9,411**	**3,589**	**1,000**	**10,226**	**-**	**-**	**-**	**-**	**24,226**

O&M Impacts: FAS, the Office of the Waterfront, and Seattle Center will develop an operations plan for the facility and will coordinate agreements among the building's multiple user departments and the Muckleshoot Tribe. The operations plan will include details on planned funding resources to meet the ongoing maintenance needs of the facility.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Waterfront Operations and Tribal Interpretive Center - Debt Service

Project No:	MC-FA-OWMAINTDS	**BSL Code:**	BC-FA-GOVTFAC
Project Type:	Debt Service	**BSL Name:**	General Government Facilities - General
Project Category:	New Investment	**Location:**	1426 Alaskan Way
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	2023 - 2043	**Neighborhood District:**	Downtown
Total Project Cost:		**Urban Village:**	Downtown

This project provides for payment of the debt service on bonds issued in 2023 to fund the acquisition and rehabilitation of the Waterfront Operation and Tribal Interpretive Center (CIP Project No. MC-FA-OWMAINT).

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Real Estate Excise Tax I	1,122	918	974	1,610	1,904	1,904	1,906	1,902	12,239
Total:	**1,122**	**918**	**974**	**1,610**	**1,904**	**1,904**	**1,906**	**1,902**	**12,239**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
REET I Capital Fund	1,122	918	974	1,610	1,904	1,904	1,906	1,902	12,239
Total:	**1,122**	**918**	**974**	**1,610**	**1,904**	**1,904**	**1,906**	**1,902**	**12,239**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Information Technology

Overview

The mission of the Seattle Information Technology Department (Seattle IT) is to *put powerful information and tools in the hands of people to unleash brilliance in service to our community*.

Seattle IT empowers and enables the City through cutting-edge tools and information, harnessing the potential of people serving the community. Seattle IT's work focuses on putting technology and innovation in place for City departments to address the priorities set by the Mayor and City Council in the City Budget: Public Safety, Housing and Homelessness, Health, and a Thriving Seattle.

Seattle IT solutions are categorized into three major types: technical infrastructure, business software and data solutions, and enabling services. Almost all Seattle services, across all City departments and offices, are delivered through and supported by a broad array of IT assets and programs funded by operating and capital appropriations:

- Network and radio infrastructure;
- Data, voice, and video communications;
- Systems and storage;
- Data administration, analytics, and intelligence;
- Productivity and collaboration software;
- Computing and mobile devices;
- Cybersecurity and resilience;
- Public television coverage and production;
- Digital and accessibility; and
- Privacy, Public Records, and Surveillance Ordinance compliance.

Additionally, Seattle IT administers functions and services under its authorities in City Code and ordinance that set Citywide requirements for the acquisition and use of information and communications technologies. Among these are the City's technology strategic direction and standards governing all IT investments and operations; cybersecurity and resilience requirements to provide operational assurance of critical systems; IT portfolio, product, and project management practices to maximize the success of the City's investments; the City technology-related compliance activities; coordination of the Mayor's Information Technology Subcabinet for the Mayor's Office; and final authority on technology operations- and security-related statements for audits, bonds, and insurance.

The Seattle IT Capital Improvement Program (CIP) supports major maintenance, improvements, replacements, and decommissioning of and to the City's technology assets, as well as the planning and implementation of new solutions. Seattle IT's 2026-2031 Proposed CIP budget totals $103 million.

Thematic Priorities

Seattle IT's priorities are aligned to the City's priorities of Public Safety, Housing and Homelessness, Health, and a Thriving Seattle, as well as the essential Cybersecurity and Resilience priority.

- **Public Safety** – Leverage technology to enhance emergency response, improve coordination among first responders, ensure community safety, and respond and recover from disasters. This includes major systems for communications and dispatch, real-time data integration, and digital tools used by police, fire, and mental health first responders, and emergency management.
- **Housing and Homelessness** – Technology serves a critical role in addressing housing challenges through data analytics for staff, online and mobile services connecting individuals with housing resources, and digital tools used by staff in homeless support programs, including DAT and SAIL.
- **Health** – Support health initiatives through improved data sharing, increased access to health services, and ensuring data privacy and security as the Fire Department, CARE Department, and Human Services Department take on HIPAA requirements and interfaces with partners.
- **Thriving Seattle** – Investments in technology aim to support a thriving downtown and local economy, SAIL, activation, and development to include PACT. This includes expanding digital services to businesses, enhancing public engagement platforms, and ensuring equitable access to City resources.
- **Cybersecurity and Resilience** – Seattle IT ensures secure, resilient, and compliant operations that meet the needed outcomes of City departments.

Project Selection Criteria

STEP 1: Identification of Technology Needs and Opportunities

On a rolling basis throughout the year, as well as during the budget planning process, opportunities for technology investments are identified. Input comes from:

- Customer department requests and requirements, including technology plan alignment to department strategic plans
- Seattle IT Strategic Plan
- Technology roadmaps (updated annually)
- Asset replacement schedules
- Coordination with vendor partners and coalitions

This step includes development of initial cost estimates and other resource requirements, potential timing, and dependencies. At the completion of this step, potential projects are added to the Citywide IT Project Portfolio for tracking and consideration through Seattle IT's Project Gate Review process.

STEP 2: Identification of CIP and Non-Discretionary Projects

As part of the Gate Review process, items identified in Step 1 are filtered to determine if they are (1) CIP- appropriate or not and (2) discretionary or not. Criteria for determining if they are CIP appropriate or not include:

- Overall dollar value
- Timeframe of implementation (e.g., multi-year project)
- Lifespan of investment

- Investment in/preservation of long-term infrastructure
- The nature of the acquisition (e.g., goods, services, etc.)

Criteria for determining if they are non-discretionary include:

- Legally mandated (e.g., debt service, federal or state law/regulation changes, court orders, etc.)
- Urgent security or risk mitigation needs (e.g., major system failure, major security breach)
- Reimbursable services to others (e.g., Seattle IT manages a regional fiber consortium where the partners contract with/through us to get work done)

Projects determined to be non-discretionary are automatically moved forward for inclusion in Seattle IT's initial CIP and budget proposal. Discretionary projects proceed to Step 3. Regardless of discretionary status, project requests complete the Gate Review process to validate they have the appropriate governance, value, and security, privacy, and project planning.

STEP 3: Prioritization of CIP-Appropriate Discretionary Projects

In this step, proposed investments are screened to determine if they are a match for Seattle IT's maintenance/upgrade/replacement programs within the CIP. Investments such as these tend to be smaller in scale (less than $250,000), "like for like" replacements (e.g., old equipment replaced by new equipment with little to no functionality change), etc. These projects are rated by program managers based on criteria tailored to each program and implemented as annual funding allows.

Larger capital investments which are best implemented on a stand-alone basis due to the size and complexity of the project are evaluated and ranked separately based on the following criteria:

- Asset preservation/replacement/maintenance
- Product lifecycles
- Legal requirements/mandates
- Security/risk mitigation
- Efficiency/effectiveness improvements/resource savings and return on investment
- Reimbursable from other sources (other depts. or outside entities, grants, reserves)
- Dependencies (on other products, equipment, etc.; also on staff/resource availability/long-term supportability)
- Internal customer demands (including capacity) – including Mayoral/Council/Mayor's IT Subcabinet priority
- External customer demands – public, businesses, etc.
- External drivers (vendor changes, regional commitments, etc.)
- Key future trend/forward-looking/pro-active

2026-2031 CIP Highlights

Summary

Public Safety

Public Safety Tech Equipment ($6,272,088): Funds critical mobile computing devices for public safety departments, ensuring first responders have modern and reliable tools.
Criminal Justice Information System Projects ($767,482): Completes deferred enhancements and integrations for the City Attorney's Office and Seattle Municipal Court systems, improving justice data flow and coordination.

Thriving Seattle

Seattle Channel Maintenance & Upgrade ($100,000): Keeps the City's communications platform modern and functional, supporting civic engagement and access to information for residents.
Enterprise Content Management (ECM) Upgrade ($3,846,796): Migrates enterprise content management to the cloud, improving records accessibility, efficiency, and transparency across City departments.

Cybersecurity and Resilience

Computing Services Architecture ($38,392,000): Routine replacement and upgrade of servers, storage, and facility infrastructure to maintain secure, resilient, and high-performing computing environments.
Data & Telephone Infrastructure ($20,444,750): Ongoing capital support and network equipment replacement to keep communications secure and reliable.
Fiber-Optic Communication Installation & Maintenance ($32,263,510): Installation and upkeep of the City's fiber network, supporting high-availability, redundant, and secure data connections.

An overview of Seattle IT's Proposed 2026-2031 CIP budget is provided in the following table:

CIP Program Name	2026-2031 Proposed	Planned Spending
Ongoing CIP Programs		
Technology Support—Computing Services Architecture	$38,392,000	Routine equipment replacement and upgrades for servers, storage, and facility infrastructure.
Security and Infrastructure—Data & Telephone Infrastructure	$20,444,750	Network equipment related to Unified Communication System and ongoing capital support, and routine equipment replacement and upgrades.
Security and Infrastructure—Fiber-Optic Communication Installation & Maintenance	$32,263,510	Fiber installation and maintenance.

Strategic Support—Seattle Channel Maintenance & Upgrade	$100,000	Equipment replacement and maintenance.
Discrete Projects		
Business Solutions—Public Safety	$6,272,088	Critical mobile computing devices for the City's public safety departments.
Business Solutions—Criminal Justice Information System Projects	$767,482	Complete Criminal Justice Information System enhancements for the Seattle City Attorney's Office (LAW). To launch the system, certain functionalities were postponed and this funding would allow for the deferred scope to be completed and to complete integrations to SMC's system as originally intended.
Business Solutions—ECM Upgrade	$3,846,796	Upgrade/migrate the Oracle Enterprise Content Management (ECM) platforms to the cloud.
Department Total	**$102,086,625**	

CIP Revenue Sources

Seattle IT's CIP has been funded through a variety of revenue sources, including:

- **Rates and Allocations:** There are multiple services within the department that are cost-allocated based on a percentage of use for the service provided or billed directly to a department based on the actual cost of time and labor or quantity of materials provided. Seattle IT's budget also includes some projects that are funded using proceeds from general obligation bonds. Rates and allocations provide the funds to repay the debt service on these bonds.
- **State and Federal Grants:** Federal and state grants have been used to finance system replacements and new capabilities. In some cases, Seattle IT has been the direct recipient of the funds; in others, Seattle IT has managed grant-funded projects for customers. The use of grant funding for the Seattle IT CIP has been intermittent.
- **Cable Franchise Fees:** Seattle IT collects Cable Franchise Fee revenues that are set in franchise agreements with the cable providers. Some of this revenue has been used to fund the CIP Program which supports the Seattle Channel. Cable Fees have historically provided less than 1% of Seattle IT's CIP program.
- **Reserves:** In some instances, Seattle IT's rates and allocations include the collection of funds which are accumulated and held in a reserve in Seattle IT's Fund Balance. Currently, this is only done for the 800 MHz radio system, although it has been considered for other areas. Expenditures of these reserve funds appear Seattle IT's CIP program. Historically, there is a low

level of spending for ongoing Operations & Maintenance items, with intermittent large expenditures associated with major replacements and upgrades.

- **Private Dollars:** In the past, Seattle IT projects have occasionally included funding from external non-public sources. Such instances are highly intermittent, usually for relatively small dollar value and not projected to continue at any appreciable level.
- **Levy:** In the past, Seattle IT received some CIP funding from a levy for the development, acquisition and installation of the 800 MHz emergency radio communication system. Going forward, the future replacement and upgrade of the county-wide radio system is funded by the Puget Sound Emergency Radio Network levy. Outside of that, no additional levy funding is anticipated.
- **Bonds & Future Bond Proceeds**: Seattle IT utilizes funding from City bond sale proceeds to implement significant capital projects in the CIP. Rates and allocations typically provide the funds to repay the debt service on these bonds.
- **Use of Fund Balance:** Seattle IT may use existing fund balance or planned carryforward to implement some projects in its CIP.
- **To Be Determined:** Occasionally, Seattle IT's CIP includes future projects for which a specific funding source has yet to be specified. These projects will not go forward unless and until funding is secured.

Summary of Upcoming Budget Issues and Challenges

Cybersecurity— The evolving nature and sophistication of threats to the City's infrastructure and operations necessitates proactive, strategic, and well-resourced defenses. Threats, driven by both criminal and state actors, are amplified by the rapid development of new technologies and the increasing reliance on interconnected digital systems. To address these challenges, Seattle IT and the Seattle Office of Emergency Management will collaborate closely to strengthen cybersecurity investments through rigorous preparedness exercises.

The CIP advances the City's capabilities in identifying, protecting, detecting, responding to, and recovering from cyber threats. These efforts extend across all City departments and the Federal critical infrastructure areas the City has exposure in: communications, dams, emergency services, energy, government services and facilities, transportation, and water and wastewater systems. To ensure robust protection, the City's "Security by Design" model must be applied with unwavering rigor across all departments, applications, hardware, vendors, and technology solutions.

This approach also includes ensuring compliance with key regulatory and security standards such as the Department of Justice's Criminal Justice Information Services (CJIS), the North American Electric Reliability Corporation (NERC), and the Federal Energy Regulatory Commission (FERC), as well as meeting requirements related to insurance, audits, and bonding. Additionally, Seattle IT will maintain close alignment with state and federal cybersecurity efforts, including participation in programs such as the National Threat Assessment Center (NTAC), Targeted Violence and Terrorism Prevention (TVTP),

Joint Cyber Defense Collaborative (JCDC), and the National Threat Evaluation and Reporting Program, to further strengthen the City's defenses and benefit the community.

Hybrid Workforce— The shift of the City's workforce to a hybrid-remote mode continues to require investments for adaptation of infrastructure, systems, and services. Specifically, departments are extending software and hardware solutions that require securing a more distributed technology environment. The City's Virtual Private Network infrastructure was enhanced during the pandemic and will require ongoing investment to serve the larger remote population of City staff at the performance levels observed as needed. Similarly, the City's PC Replacement Program funding must still be adjusted to funding laptops as the standard versus the less costly desktop standard used previously. In addition, logistics related to asset management, device support, mobile device management, and equipment deployment to hybrid workers are being transitioned to a maintain state after the rapid steps taken during mid-pandemic. Finally, the Unified Communications system implemented as the pandemic hit was based on a pre-pandemic assumptions and use cases. Those needs are now different and incorrect—e.g., conference rooms technologies, leading pre-pandemic vendor mix, and prevalence of fixed deskside telephones. Staff is adjusting the long-term CIP plans for data, voice, and video to post-pandemic telecommunications needs.

Business Resilience, Disaster Recovery, and Preparedness— A major consideration as we invest in all programs and technologies is the need for business resilience and disaster recovery capabilities. This is based on Seattle's regional risk for natural and cyber disasters. Our reliance on technology and communications systems continues to grow and, while our capital investment projects deliver new functionalities, government services are critical infrastructure to the life and safety of the community. This extends to the tools, systems, and information used by City employees— from Priority 1 responders, to line crews, to the Mayor and City Council. The costs that come when planning that work are balanced into Capital Investment Projects based on risk. As we continue to plan our capital program, we will need to account for a more robust disaster recovery investment or be prepared to accept the risks.

IT Strategic Planning and Lifecycle Management— Planning the City's IT investments strategically allows the City to maximize its capabilities for best amount of funding; avoid competing investments, staffing, and systems; and minimize risks and failures. The rate of change and sales forces in technology feed a natural appetite to buy many solutions that do not connect and that cause interoperability and spending problems in large organizations. The City of Seattle has seen this.

Seattle IT will be working with City departments to rationalize the City technology portfolio, set the software strategy for forward direction (on-premise, platform-based development, COTS/SaaS), and to sweep deprecated technologies, over the next two years. In parallel, the IT Service Catalog must be updated to narrow and/or bring to current version the myriad solutions in the City. For some software solutions, they are unsecured and must be mitigated. For others, better software solutions are available at better costs. In sum, the City's software portfolio is too large given its size.

Privacy and Public Records Management— The City is confronted with the challenge of preserving the privacy of members of the public who interact with the City and the requirements for transparency and disclosure outlined in the State of Washington's Public Records Act. The City collects and uses a vast and

expanding amount of data on a regular basis. It is necessary that the City minimize the number of platforms and services that collect public data, be mindful and intentional about the amount of data collected, and be consistent about retaining that data in repositories that can be accessed and searched in response to public records requests. The proliferation of data sources and repositories requires a constant evolution in the training and tooling used by Public Disclosure Officers, and requires all City employees to understand the City's commitments to data privacy and public records.

Future Projects/What is on the Horizon

Seattle IT has identified several initiatives and issues which will need to be addressed at some point in the future.

Artificial Intelligence Direction— Release of the City's 2025-2026 AI Plan sets the City's direction for focus on City priorities, coordinated execution, and learning. The roadmap centers on four pillars: elevating data quality and governance through the One Seattle Data Strategy; modernizing infrastructure and compliance; upskilling the City workforce; and delivering through partnerships. Approval of AI-related budget through the MITS AI Subcommittee, and the City's focus is on positive impact on the Seattle community through service improvement.

Seattle has learned from ~40 pilots to be disciplined to control costs and show impact. Hence, Seattle IT will work with departments to ensure use of a clear governance model and "Proof of Value" framework. Public safety, housing and permitting acceleration, customer responsiveness, and accessible, plain-language services are the City's focus areas under Executive Orders, the City Budget, and departmental work.

Infrastructure Systems Direction— Seattle IT's CIP contains sufficient funding to cover routine replacement of core infrastructure— e.g., switches, mid-range servers, etc. Occasionally, larger value, intermittent replacements require additional funding.

Seattle IT staff are working on three horizonal strategic and tactical decisions for the City: (1) possible unification of the systems and storage stack with the advent of mixed on-premise, hyperconverged, and serverless technologies; (2) setting the City's converged direction on its systems architecture and standard with industry changes in virtualization licensing; and (3) the City's approach to multi-cloud architecture, optimization, and spend for the next five years. The shift from capital to operating spend will require a new cost allocation model to correctly manage use and spend, along with how Seattle IT can best optimize the City's costs and value.

Major System Replacements— Seattle IT became responsible for planning and managing the lifecycles of the City's major business systems with IT consolidation, a practice that was often neglected. However, there is no long-term replacement sinking fund for this purpose. Replacement and upgrades for systems owned and operating by Seattle Public Utilities and Seattle City Light are generally funded out of the utilities' CIPs with Seattle IT acting as the service provider. Other major business systems lack sufficient financial capacity.

800 MHz Radio Network Program

Project No:	MC-IT-C3550	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th Ave / Various
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This project funds the upgrades and replacement of software and hardware for the City of Seattle's portion of the King County Regional 800 MHz radio system. The 800 MHz radio system provides the communication infrastructure required for public safety operations such as 911, Medic One, Fire and Police.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	24,624	472	-	-	-	-	-	-	25,096
Total:	**24,624**	**472**	**-**	**-**	**-**	**-**	**-**	**-**	**25,096**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	24,624	472	-	-	-	-	-	-	25,096
Total:	**24,624**	**472**	**-**	**-**	**-**	**-**	**-**	**-**	**25,096**

O&M Impacts: This CIP project represents ongoing capital purchases to support our operating shared services projects. Ongoing impacts are built into Seattle IT's budget.

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Applications Development - Public Safety

Project No:	MC-IT-C6307	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This project provides funds to develop and implement software applications used by the Seattle Police Department (SPD) and the Seattle Fire Department (SFD). The applications will improve personnel oversight and deployment, in addition to enhancing the accessibility and quality of SPD and SFD data. These applications will support ongoing efforts to achieve improved transparency and compliance.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	-	-	-	-	-	-
Internal Service Fees and Allocations, Outside Funding Partners	8,209	4,559	-	-	-	-	-	-	12,769
LTGO Bond Proceeds	1,911	-	-	-	-	-	-	-	1,911
Total:	**10,121**	**4,559**	**-**	**-**	**-**	**-**	**-**	**-**	**14,680**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	10,121	4,559	-	-	-	-	-	-	14,680
Total:	**10,121**	**4,559**	**-**	**-**	**-**	**-**	**-**	**-**	**14,680**

O&M Impacts: This CIP project represents multiple projects on behalf of Seattle Police Department and Seattle Fire Department. Each of these projects has their own ongoing impacts.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Computing Services Architecture

Project No:	MC-IT-C3201	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project funds the regular replacement of and major maintenance of software, computing and storage systems on behalf of City departments by Seattle IT.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	21,601	8,614	2,550	2,550	4,040	1,164	2,028	-	42,547
LTGO Bond Proceeds	15,774	9,243	2,600	5,700	5,610	4,706	3,644	3,800	51,077
Total:	**37,376**	**17,857**	**5,150**	**8,250**	**9,650**	**5,870**	**5,672**	**3,800**	**93,625**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	37,376	17,857	5,150	8,250	9,650	5,870	5,672	3,800	93,625
Total:	**37,376**	**17,857**	**5,150**	**8,250**	**9,650**	**5,870**	**5,672**	**3,800**	**93,625**

O&M Impacts: This CIP project represents ongoing capital purchases to support our operating shared services projects. Ongoing impacts are built into Seattle IT's budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Criminal Justice Information System Projects

Project No:	MC-IT-C6304	**BSL Code:**	BC-IT-C0700
Project Type:	Discrete	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Council District 3
Start/End Date:	2016 - 2026	**Neighborhood District:**	Downtown
Total Project Cost:	$62,289	**Urban Village:**	Downtown

This project provides funds to plan and implement upgrades to the City's Criminal Justice Information Systems. This project was previously named the Municipal Court Information System (MCIS) Replacement project. The project was renamed in 2018 to more accurately reflect efforts beyond MCIS replacement, including the Criminal Case Management System (CCMS) for the City Attorney's Office/Law Department.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	1,451	2,475	-	-	-	-	-	-	3,926
Internal Service Fees and Allocations, Outside Funding Partners	-	-	767	-	-	-	-	-	768
LTGO Bond Proceeds	59,011	-	-	-	-	-	-	-	59,011
Total:	**60,462**	**2,475**	**767**	**-**	**-**	**-**	**-**	**-**	**63,705**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	60,462	2,475	767	-	-	-	-	-	63,705
Total:	**60,462**	**2,475**	**767**	**-**	**-**	**-**	**-**	**-**	**63,705**

O&M Impacts: Ongoing operation and maintenance of these systems will be owned by Seattle Municipal Courts and the City Attorney's Office.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Data and Telephone Infrastructure

Project No:	MC-IT-C3500	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th Ave/Various
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project provides funds to maintain, replace, and upgrade software and major hardware for the City's data and telephone switching systems.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	35,623	5,101	1,928	210	220	(1,400)	913	542	43,137
LTGO Bond Proceeds	42,714	6,712	2,132	2,000	3,000	3,600	3,250	4,050	67,458
Total:	**78,337**	**11,813**	**4,060**	**2,210**	**3,220**	**2,200**	**4,163**	**4,592**	**110,595**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	78,337	11,813	4,060	2,210	3,220	2,200	4,163	4,592	110,595
Total:	**78,337**	**11,813**	**4,060**	**2,210**	**3,220**	**2,200**	**4,163**	**4,592**	**110,595**

O&M Impacts: This CIP project represents ongoing capital purchases to support our operating shared services projects. Ongoing impacts are built into Seattle IT's budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

ECM Upgrade

Project No:	MC-IT-C9302	**BSL Code:**	BC-IT-C0700
Project Type:	Discrete	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th Ave
Current Project Stage:	Stage 2 - Initiation, Project Definition, & Planning	**Council District:**	
Start/End Date:	2025 - 2027	**Neighborhood District:**	Downtown
Total Project Cost:	$5,605	**Urban Village:**	Downtown

This project provides funds to upgrade or migrate the Oracle Enterprise Content Management (ECM) platforms to the cloud. The migration to the cloud will bring the City's ECM platforms into compliance and will enhance accessibility and availability of critical systems hosted on these platforms.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	-	1,758	2,572	1,275	-	-	-	-	5,605
Total:	**-**	**1,758**	**2,572**	**1,275**	**-**	**-**	**-**	**-**	**5,605**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	-	1,758	2,572	1,275	-	-	-	-	5,605
Total:	**-**	**1,758**	**2,572**	**1,275**	**-**	**-**	**-**	**-**	**5,605**

O&M Impacts: Ongoing costs are built into Seattle IT's operating budget.

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Fiber-Optic Communication Installation and Maintenance

Project No:	MC-IT-C3600	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	VARIOUS
Current Project Stage:	N/A	**Council District:**	Council District 3
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project provides for the installation and maintenance of a high-speed fiber-optic communication network for the City and its external fiber partners. The fiber network includes, but is not limited to, sites such as libraries, public schools, fire and police stations, community centers, and other City facilities.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Internal Service Fees and Allocations, Outside Funding Partners	53,892	14,536	4,988	5,137	5,292	5,450	5,614	5,782	100,691
Total:	**53,892**	**14,536**	**4,988**	**5,137**	**5,292**	**5,450**	**5,614**	**5,782**	**100,691**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	53,892	14,536	4,988	5,137	5,292	5,450	5,614	5,782	100,691
Total:	**53,892**	**14,536**	**4,988**	**5,137**	**5,292**	**5,450**	**5,614**	**5,782**	**100,691**

O&M Impacts: This CIP project represents ongoing capital purchases to support our operating shared services projects. Ongoing impacts are built into Seattle IT's budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Permit System Integration

Project No:	MC-IT-C6305	**BSL Code:**	BC-IT-C0700
Project Type:	Discrete	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th AVE
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Council District 3
Start/End Date:	2017 - 2024	**Neighborhood District:**	Downtown
Total Project Cost:	$6,952	**Urban Village:**	Downtown

This project provides funding to develop, implement, support a cross-department platform for the Cityâ€™s regulatory oversight. The platform will provide internal and external stakeholders with streamlined processes and accessibility. In addition, the project seeks to automate labor-intensive processes while establishing tracking and reporting of performance metrics.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	-	-	-	-	-	-
Internal Service Fees and Allocations, Outside Funding Partners	5,924	-	-	-	-	-	-	-	5,924
Total:	**5,924**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,924**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	5,924	-	-	-	-	-	-	-	5,924
Total:	**5,924**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,924**

O&M Impacts: Ongoing costs are built into Seattle IT's operating budget.

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Public Safety Tech Equipment

Project No:	MC-IT-C9301	**BSL Code:**	BC-IT-C0700
Project Type:	Discrete	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	700 5th Ave
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Council District 3
Start/End Date:	2019 - 2028	**Neighborhood District:**	Downtown
Total Project Cost:	$12,355	**Urban Village:**	Downtown

This project provides funds to maintain, replace, and upgrade technology equipment for the City's public safety departments.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	-	-	2,169	1,942	-	-	-	4,110
Internal Service Fees and Allocations, Outside Funding Partners	1,500	-	-	-	-	-	-	-	1,500
LTGO Bond Proceeds	4,583	-	2,162	-	-	-	-	-	6,745
Total:	**6,083**	**-**	**2,162**	**2,169**	**1,942**	**-**	**-**	**-**	**12,355**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	6,083	-	2,162	2,169	1,942	-	-	-	12,355
Total:	**6,083**	**-**	**2,162**	**2,169**	**1,942**	**-**	**-**	**-**	**12,355**

O&M Impacts: N/A.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Channel Maintenance and Upgrade

Project No:	MC-IT-C4400	**BSL Code:**	BC-IT-C0700
Project Type:	Ongoing	**BSL Name:**	Capital Improvement Projects
Project Category:	New Investment	**Location:**	600 4th AVE
Current Project Stage:	N/A	**Council District:**	Council District 7
Start/End Date:	N/A	**Neighborhood District:**	Downtown
Total Project Cost:	N/A	**Urban Village:**	Downtown

This ongoing project provides funds to maintain, replace, and upgrade the cablecasting and production systems for the Seattle Channel.

Resources	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
General Fund	-	100	100	-	-	-	-	-	200
Internal Service Fees and Allocations, Outside Funding Partners	4,542	145	-	-	-	-	-	-	4,687
Total:	**4,542**	**245**	**100**	**-**	**-**	**-**	**-**	**-**	**4,887**

Fund Appropriations / Allocations *	**LTD Actuals**	**2025 Revised**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Information Technology Fund	4,542	245	100	-	-	-	-	-	4,887
Total:	**4,542**	**245**	**100**	**-**	**-**	**-**	**-**	**-**	**4,887**

O&M Impacts: This CIP project represents ongoing capital purchases to support our operating shared services projects. Ongoing impacts are built into Seattle IT's budget.

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Seattle Municipal Tower Remodel - IT

Project No:	MC-IT-C9501	**BSL Code:**	BC-IT-C0700
Project Type:	Discrete	**BSL Name:**	Capital Improvement Projects
Project Category:	Improved Facility	**Location:**	700 5th AVE
Current Project Stage:	Stage 5 - Execution (IT Only)	**Council District:**	Council District 3
Start/End Date:	2016 - 2025	**Neighborhood District:**	Downtown
Total Project Cost:	$15,454	**Urban Village:**	Downtown

This project continues a multi-year CIP program to acquire, renovate, and expand space for the consolidated Seattle IT department.

Resources	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Internal Service Fees and Allocations, Outside Funding Partners	5,218	963	-	-	-	-	-	-	6,181
LTGO Bond Proceeds	6,913	887	-	-	-	-	-	-	7,800
Use of Fund Balance	708	765	-	-	-	-	-	-	1,473
Total:	**12,840**	**2,614**	**-**	**-**	**-**	**-**	**-**	**-**	**15,454**

Fund Appropriations / Allocations *	LTD Actuals	2025 Revised	2026	2027	2028	2029	2030	2031	Total
Information Technology Fund	12,840	2,614	-	-	-	-	-	-	15,454
Total:	**12,840**	**2,614**	**-**	**-**	**-**	**-**	**-**	**-**	**15,454**

O&M Impacts: N/A

** Funds are appropriated through the Adopted Budget at the Budget Summary Level. All Amounts shown above are in thousands of dollars*

Appendices

Project ID	Project Name	Project Description	Location	2026 Budget (000s)
MC-SC-S9505	Memorial Stadium Redevelopment	The 77-year-old Memorial Stadium is owned by Seattle Public Schools (SPS) on land deeded by the City and is outdated, deteriorated, and in need of redevelopment. The Seattle Public Schools Building Technology Academics & Athletics (BTA V) levy approved by Seattle voters in February 2022 contains $66.5 million for a basic student athletic stadium. Under a letter of intent signed by SPS and the City in October 2021 and a November 2022 Memorandum of Agreement, the School District and City are collaborating on a plan for a new enhanced stadium. The new facility will transform the heart of Seattle Center with a state-of-the-art stadium that will serve SPS' needs for athletic events and graduations and be a major civic venue for arts, cultural, sports, and community events. In June 2023 following a Request For Proposals, the Mayor and School Superintendent agreed to enter into negotiations with One Roof Stadium Partnership (One Roof) to jointly develop an enhanced stadium. In 2024, Seattle Center, SPS and One Roof reached an important milestone by aligning on key project terms. In addition to the $66.5 million SPS levy money and $3.95 million from the State capital budget, Seattle Center's Proposed 2025-2030 CIP includes the balance of the City's planned $40 million contribution to the Memorial Stadium Redevelopment. One Roof will be responsible for private fundraising to generate the additional funding to complete the project. The City's funding needed to start construction in 2025 has been identified through a proposed interfund loan necessary to be able to complete negotiations for the new stadium and formalize commitments to advance the project. The SPS Board of Directors, Mayor, and the City Council are anticipated to review and approve implementing agreements by the end of 2024. The new stadium is expected to be complete by the end of 2027. The Executive will create legislation to authorize a second interfund loan in 2026 to address any cashflow requirements of the project. The interfund loan authorized in 2026 will be repaid with 2027 bond proceeds.	401 5th Ave N.	$9,000

Project ID	Project Name	Project Description	Location	2026 Budget (000s)
MC-CL-XB6351	Boundary Powerhouse - Unit 51 Generator Rebuild	This project provides the rewinding and refurbishing of the Unit 51 generator to extend its useful life, which is part of a programmatic series of projects to maintain the Utility's aging generators. It also replaces the carbon dioxide fire-suppression system with a water sprinkler system to enhance worker safety. If technology is sufficiently advanced, it may also include a rotor-mounted scanner or other diagnostic equipment.	10382 Boundary Rd, Metaline, WA 99153	$500
MC-CL-XB6353	Boundary Powerhouse - Unit 54 Generator Rebuild	This project provides rewinding and refurbishing of the Boundary Powerhouse Unit 54 generator and upgrades the fire-suppression system. Work may also include mechanical upgrades or installations of seal rings, wicket gates, and diagnostic equipment. This programmatic maintenance helps extend the useful life of the generator.	10382 Boundary Rd, Metaline, WA 99153	$1,426
MC-CL-XB6493	Boundary Powerhouse Generator Step-up Transformer Replacement	This project replaces six existing step-up transformers at Boundary Dam and funds the purchase of a seventh transformer to keep as a spare in inventory due to long lead times for these specialized parts. This project helps avoid prolonged loss of generation due to forced outage.	10382 Boundary Rd, Metaline, WA 99153	$500
MC-CL-XB6535	Boundary Powerhouse - Unit 52 Generator Rebuild	This project provides rewinding and refurbishing of the Boundary Powerhouse Unit 52 generator and upgrades its fire-suppression system. Work may also include mechanical upgrades or installations of seal rings, wicket gates, and diagnostic equipment. This programmatic maintenance helps extend the useful life of the generator.	Boundary Rd, Metaline, WA 99153	$13,454
MC-CL-XB6566	Boundary - DC Battery System & Charge Modernization	This project replaces the multiple existing DC battery systems at Boundary.	Boundary Rd, Metaline, WA 99153	$818

MC-CL-XB6627	Boundary Station Service Transformer Replacement	This project replaces two aging station service transformers at Boundary. It is assumed that they will be specified and procured together but installed in two sequential years. Station service transformers provide power to the powerhouse, dam and service area. It is likely that the rating of the transformers will need to be increased to accommodate load increases associated with the addition of new circuits in the powerhouse for automation, controls and machine monitoring.	Boundary Rd, Metaline, WA 99153	$4,286
MC-CL-XC6573	Cedar Falls Substation & Bank 6 Replacement	This project replaces the 60-year-old Bank 6 power step up transformer at Cedar Falls. Bank 6 provides the connection between Cedar Falls Generating Units 5 and 6 and the transmission system. The transformer is approaching the end of its useful life and the goal of this project is to replace it during a planned outage before it fails.	Cedar Falls	$524
MC-CL-XF9238	Solar Microgrid for Resilience	This project provides construction of an islandable microgrid located at a City of Seattle designated emergency shelter such as a community center, where a solar photovoltaic (PV) system coupled with an appropriately-sized battery energy storage system will be installed. The project provides backup power to support critical emergency facilities and services during extended power outages when electricity distribution facilities are down due to a catastrophic event, such as an earthquake, severe windstorm (or associated flooding), fire or landslide. The Washington State Dept. of Commerce will grant the utility approximately half of the funding to cover the costs for this project.	TBD	$102
MC-CL-XS6307	Newhalem Creek Hydroelectric Project Decommissioning	This project funds the decommissioning of the Newhalem Creek Hydroelectric Project. This project comprises coordination with the Federal Energy Regulatory Commission (FERC) and intervenors in the process to surrender the license for the Newhalem Creek Hydroelectric Project, as well the planning, design, and decommissioning of the facilities.	500 Newhalem Creek Rd, Marblemount, WA 98267	$1,287
MC-CL-XS6373	Ross Dam - AC/DC Distribution System Upgrade	This project upgrades aging AC electrical distribution system at Ross Dam with a new electrical distribution system. It installs conduit, ducting, distribution panels and wire. It improves the 4 kV system, improves lighting, and provides improvements on top of the dam including a center substation room, emergency generator, valve houses, and a 130-volt battery bank. New conduit and conductors improve reliability of spillgate operations and other dam operations requiring electric power. New electrical equipment, new lighting, and the addition of emergency lighting allow staff greater operational flexibility, safety, and efficiency.	Milepost 128 State Highway 20	$2,545
MC-CL-XS6564	Ross - Exciters 41-44	This project replaces the excitation systems for the four Ross generating units.	Ross Powehouse	$187

MC-CL-XS6639	Gorge Crane Rehabilitation	This project refurbishes or replaces mechanical and electrical systems for the Gorge powerhouse cranes and will provide safety upgrades to comply with current code. The Gorge powerhouse crane has never undergone a major refurbishment. The three Gorge generating units are planned for overhauls within the next ten years, and will require a reliable crane. The crane control system is being modernized to allow for better control and accuracy.	Milepost 121 State Highway 20	$6,612
MC-CL-XS6640	Gorge U21-24 overhauls	This project overhauls Gorge units 21 - 24. The final scope of work will be determined during project chartering, but is expected to include replacing the stator winding, stator core, and excitation system. Refurbishment is expected for rotor components and other mechanical components. Planning is currently forecast to start in 2022 which would mean construction on the first unit would likely begin in 2025.	Milepost 121 State Highway 20	$122
MC-CL-YR8322	Dallas Ave. 26 kV Crossing	This project reinstalls two 26kV feeders across the Duwamish River. This crossing backs up the Cambridge Corridor Crossing, providing redundant power supply to the area along East Marginal Way South. The area has many large industrial accounts.	Dallas Ave S	$2,936
MC-CL-YS7756	Interbay Substation - Development	This project plans, designs, and constructs a 26 kV substation in the Interbay area. This project installs 2-100 MVA transformers into a facility large enough to accommodate a third transformer at the site if required in the future. The project adds to the distribution network and provides a new path for power to the area. It provides assurance to the developers who are interested in projects in the South Lake Union district that City Light will be able to serve their needs reliably.	17th Ave West	$91
MC-CL-YT7125	Denny Substation Transmission Lines	This project provides work associated with the design and construction of new transmission lines to support the new Denny Substation. This expansion would divide the existing Pine to Broad Street transmission line into two transmission lines to improve system reliability and resiliency.	System Wide	$153
MC-CL-YT8461	Transmission Line Inductor Installation	This project addresses the issue of increased electric transmission congestion load growth in the Puget Sound Area. The project funds the installation of inductors or phase shifting transformers which curtail the flow of power through the Seattle area, while improving customer and asset strengths and maintaining reliability.	System Wide	$104

MC-CL-ZL8481	Seattle Waterfront Streetlight Installation	This project funds new streetlights in the Seattle Waterfront area. The redevelopment of the Seattle Waterfront follows the Alaskan Way Viaduct replacement and is led by the Office of the Waterfront.	1312 Western AVE	$197
MC-CL-ZT8307	Alaskan Way Viaduct and Seawall Replacement - Utility Relocations	This project provides relocation of electric distribution infrastructure associated with the replacement of the Alaskan Way Viaduct and improvements to the Seawall and Central Waterfront.	SR 99 / Battery St	$43
MC-CL-ZT8435	State Route 520 Bridge Relocations	This project provides relocation and installation of power service infrastructure, such as feeder extensions, to support WSDOT's replacement of the State Route 520 Bridge from Montlake to I-5. This project is projected to be fully reimbursable by WSDOT.	SR 520 / Lake Washington	$411
MC-CL-ZT8471	Sound Transit Lynnwood - City Light	This project supports Sound Transit's Lynwood Link, which will extend from the Northgate Transit Center at 5th Ave NE & NE 100th Street to our service area boundary at NE 200th Street, near the I-5 Right of Way. This project will include 100 blocks of relocations, a significant fraction of which will convert lines from overhead to underground. The project will install two feeders for each of the light rail line's traction power stations and upgrade the radial system's capacity where needed to serve the new load. The low and medium power service connections for the line's stations will be handled through the existing service projects.	City Wide	$3

Project ID	Project Name	Project Description	Location	2026 Budget (000s)
MC-TR-C013	RapidRide J Line	This project will provide a high-quality transit service connecting Downtown Seattle with the neighborhoods of Belltown, South Lake Union, Eastlake, and University District. This project also includes protected bike lane, streetscape, intersection and traffic signal improvements and improving accessibility including ADA-compliant curb ramps. This project was formerly titled RapidRide Roosevelt.	VARIOUS	$34,134
MC-TR-C030	Northgate Bridge and Cycle Track	This project will construct pedestrian and bicycle improvements to enhance access to the planned Sound Transit Light Rail station at Northgate. The improvements include a pedestrian and bike bridge over I-5 and a multi-use path along 1st Avenue NE; that was complete in 2021. The stream mitigation work will continue through 2025 and is currently in the construction phase.	Multiple	$500
MC-TR-C072	Alaskan Way Main Corridor	This project designs and constructs the rebuilt Alaskan Way/Elliott Way surface streets and the adjoining pedestrian promenade along the Seattle waterfront following the demolition of the Alaskan Way Viaduct. The State of Washington has built a deep bore tunnel to replace the Alaskan Way Viaduct and has relocated State Route 99 into the tunnel. The City of Seattle is responsible for the Alaskan Way/Elliott Way surface street and the promenade. The project also includes replacement of and improvements to four key connections impacted by the Viaduct removal: Seneca Street, Columbia Street, and the Marion Street and Lenora Street pedestrian bridges. This project is part of the larger waterfront improvement program. Construction of these improvements began in 2019.	VARIOUS	$7,713
MC-TR-C073	Overlook Walk and East-West Connections Project	Removing the Alaskan Way Viaduct provides the opportunity for the City to improve key connections between the downtown core and the waterfront. The specific east/west streets targeted for improving connections include: Bell Street, King Street, Main Street, Pike Street, Pine Street, Railroad Way, Union Street, Washington Street, and Yesler Way. In addition to these east/west street connections, the waterfront improvement program also includes Overlook Walk, which will provide a pedestrian-oriented connection between the waterfront, the Aquarium and Pike Place Market with ADA access, views, and public open spaces. This project is part of the overall waterfront improvement program. This project includes funding from the Waterfront Local Improvement District.	Multiple	$3,000

MC-TR-C079	Route 40 Transit-Plus Multimodal Corridor	This project will design and construct transit speed and reliability improvements and upgraded bus stop passenger facilities. Improvements to the route, which connects Downtown, South Lake Union, Fremont, Ballard, and Northgate, will support conversion to RapidRide service by partner agency King County Metro.	Various	$1,752
MC-TR-C087	SR-520 Project	This project provides policy, planning, and technical analysis support to the Washington Department of Transportation's SR-520 project. This regional project includes the replacement of the SR-520 bridge with a six-lane bridge, new freeway interchanges at Montlake Boulevard and Lake Washington Boulevard, and other improvements.	SR-520	$1,641
MC-TR-C088	Sound Transit 3	This program funds the City of Seattle's support for and coordination with Sound Transit on the West Seattle and Ballard Link Extensions. Work includes review of planning, environmental, and design materials, as well as permit review for the projects.	VARIOUS	$8,653
MC-TR-C090	Heavy Haul Network Program - East Marginal Way	This program supports freight mobility by funding roadway improvements on the Heavy Haul Network (Ordinance 124890) to meet the needs of freight transported on our streets between Port facilities, rail yards, and industrial businesses. The initial project under this Program is the E Marginal Way Corridor Improvement project, which will be a multi-phase project. Phase I constructs a separated bicycle/pedestrian facility between S Atlantic St and Spokane St. Phase II includes roadway reconstruction, signal and ITS enhancements and safety measures to reduce conflicts between freight and non-motorized users. The Port of Seattle, through Memorandum of Understanding, is to provide partnership funding.Note: The project title changed from "Heavy Haul Network Program" to "Heavy Haul Network Program - East Marginal Way"	E Marginal WAY	$4,500
MC-TR-C118	Aurora Avenue North Safety Improvements	This project will design and construct improvements along the Aurora Avenue North corridor. This project seeks to improve safety, mobility, and accessibility for all travelers. Improvements may include new sidewalks, transit improvements, medians/access management, lighting, signalized crossings, and potential roadway channelization changes.	Aurora Avenue North	$5,568
MC-TR-C123	NE 130th St/NE 125th Corridor Improvements	This project will establish an east-west multimodal corridor to connect people to the future NE 130th St light rail station by implementing transit reliability, safety, access, bus stop amenities, and pedestrian and bicycle improvements. The project area includes NE 130th St from approximately 1st Ave NE to 5th Ave NE including the NE 130th St I-5 overpass, Roosevelt Way NE from 130th St to 10th Ave NE, and NE 125th St from 10th Ave NE to Lake City Way NE.	(blank)	$5,880

MC-TR-C124	Revive I-5 Project Support	"Revive I-5: Preserving a Vital Freeway" is a State of Washington project with dozens of preservation projects planned to revive Interstate 5 in King and Snohomish counties. The State's Revive I-5 projects will include pavement repair and full replacement, expansion joints, and seismic work to strengthen bridges against earthquakes. The City of Seattle will support the State's efforts by installing transit priority measures and other operational improvements on City streets, that may include dedicated bus priority lanes, new signal improvements and communication systems. The City will also support this effort with commute trip reduction programs, real-time support for signal timing changes, transportation operations monitoring, and communication of real-time traffic conditions and incident response.	Citywide	$550
MC-TR-C125	Safe Streets and Roads for All	This project will design and construct a variety of proven countermeasures that are heavily concentrated in our most disadvantaged and disinvested communities. The project focuses on high-impact safety improvements such as an upgraded bicycle facility, sidewalks, leading pedestrian intervals, upgraded ADA ramps, accessible pedestrian push button signals, marked crosswalks, and traffic calming tools like speed cushions.	Citywide	$10,017

Project ID	Project Name	Project Description	Location	2026 Budget (000s)
MC-PR-21005	Smith Cove Park Development	This project develops a portion of Smith Cove Park located just west of Pier 91 on Elliott Bay. The park will be developed based on a planning and design process for the site that took place in 2016. The project will include renovation to the playfield and development of a new off-leash area; picnic area, and related work primarily on the west side of the park. The improved park will provide waterfront access and ADA accessibility, provide enhanced opportunities for active recreation, and make the park inviting and usable for more people.	W Galer ST	$1,000
MC-PR-41040	Lake City Community Center Redevelopment	This project will replace the current Lake City Community Center with a new facility and perform other related work. The new Lake City Community Center will be more accessible for all users and include improved recreation spaces. The project began with a feasibility study that identified the probable costs associated with a variety of options such as underground parking, gym size, possible childcare rooms and facilities, and number of floors and other recreation spaces.	12531 28th Avenue NE	$2,163
MC-PR-41071	Green Lake Community Center & Evans Pool Substantial Alteration	This project will provide a comprehensive renovation of Green Lake Community Center and Evans pool to extend the life of the facility and update it to meet current programming needs, building code compliance, standards, and other related items.	7201 E Green Lake DR N	$521
MC-PR-41072	West Queen Anne Playfield Conversion	This project will improve playability and increase year-round athletic field capacity at West Queen Anne Playfield. The existing natural turf field will be replaced with a synthetic field, and paths will be re-paved to improve accessibility, along with related work. The new synthetic turf field will expand capacity and play-time in an area of the city with few synthetic turf athletic fields.	1901 1st AVE W	$1,336
MC-PR-41074	Soundview Athletic Field Conversion	This project funds construction for a renovated west athletic field at Soundview Playfield. The existing grass playfield will be converted to synthetic turf. Athletic field lighting and on-site storm water retention facilities will be installed and pathways and dugouts will be renovated to improve access for people of all abilities.	1590 NW 90th St	$6,173
MC-PR-41075	Carkeek Park Bridge Replacement Project	This project replaces and removes the existing pedestrian bridge that provides access to the beach at Carkeek Park and other related items. Examples of work include but are not limited to installing new bridge foundations, columns, and decking, improvements to the parking lot and walkways to ensure accessibility, and repair of parking lots and roadways that may be impacted by construction traffic.	950 NW Carkeek Park Road	$2,704

MC-PR-41076	Amy Yee Tennis Center Renovation	This project provides building envelope and structural upgrades to stabilize Amy Yee Tennis Center. Examples of work includes re-roofing, insulation, structural upgrades, and addressing the building water penetration from the hillside. New court heating and ventilation and lighting replacement would also be implemented if budget allows, in addition to other interior renovations as identified in in the 2019 feasibility study. These improvements would greatly improve the playing experience at the center and reduce the risk of additional deferred maintenance caused by the current roof and walls which have a number of known active leaks.	2000 Martin Luther King Jr. Way, S.	$6,000

Project ID	Project Name	Project Description	Location	2026 Budget (000s)
MC-SU-C1418	Reservoir Covering-Lake Forest	This project addresses the need for a new cover on Lake Forest Park Reservoir once it has reached the end of its useful life. The project will evaluate options for a new cover, including replacing the existing floating Hypolan cover with a similar design. A new cover will be designed and constructed to maintain and improve the water quality protection and security enhancement functions of the existing cover.	Lake Forest Park	$6
MC-SU-C1419	Reservoir Covering-Bitter Lake	This project addresses the need for a new cover on Bitter Lake Reservoir once the existing floating cover has reached the end of its useful life. Replacing the existing structure with a new hard covered structure within the same footprint will be one of the options considered. A new cover will be designed and constructed to improve and maintain the water quality protection and security enhancement functions of the existing cover.	N 143rd St and Linden Ave N	$820
MC-SU-C1607	Downstream Fish Habitat	This project provides protection and restoration of fish habitat along the lower Cedar River, below the City's municipal watershed boundary at the Landsburg Dam and includes both acquisition of habitat lands and habitat restoration on the main stem of the Cedar River. This project is a requirement of the Cedar River Habitat Conservation Plan (HCP).	Cedar River Watershed	$500
MC-SU-C2302	South Recycling Center	SPU postponed South Transfer Station phase construction and a smaller project is proceeding to complete cleanup work at the old South Park Landfill. SPU decided to postpone development plans (including the construction of the recycling facility) to allow a more holistic evaluation of future needs and job opportunities that best support our zero-waste vision. A recycling facility may still be included in the future plans, but partial development of the site at this time could severely limit what we can do in the future. The scope of the project has been reduced to only include the remediation of the South Park Landfill (required under a Consent Decree), minimal operational improvements, and a path along 5th Avenue to mitigate the street vacation at the new South Transfer Station. The reduced STS2 project will be designed during 2021-2022 and constructed in 2023. Future site development plans will happen over the next 5 years in a parallel process.	8100 2nd AVE S	$6,562
MC-SU-C2304	South Park Development	This project studies, plans, designs and constructs remediation of the historic South Park Landfill site to minimize environmental impacts. SPU owns a portion of the site on which the landfill once operated, and was a historic operator of the landfill at one time. This project will meet the requirements of a Consent Decree with the Washington Department of Ecology for remediation of the historic South Park Landfill. This project is tied to the STS 2 project and some redesign of remedial elements will be required and along with the other scope changes mentioned previously, construction has been further delayed to 2026.	8100 2nd AVE S	$1,840

MC-SU-C3614	Ship Canal Water Quality Project	The City of Seattle (the City) has prepared a comprehensive strategy, called The Plan to Protect Seattle's Waterways (the Plan) to reduce overflows and discharge of pollutants from combined sewers and the storm drain system. The City must control sewer discharges to protect public health, the environment, to comply with the Clean Water Act, the United States District Court Consent Decree, and State regulations. On May 29, 2015, the City submitted the plan to EPA and Ecology for approval. The largest project identified in the Plan is the Ship Canal Water Quality Project. This project is a joint project between SPU and King County to design and construct a storage tunnel to capture Combined Sewer Overflows for 5 SPU outfalls and two King County outfalls. The tunnel will be 2.7 miles long and run from Wallingford to Ballard. The tunnel will be approximately 18 feet in diameter and have a storage volume of about 30 million gallons. The purpose of the project is to bring all seven outfalls into compliance with the State's control standard of one untreated overflow per year per outfall on a 20-year moving average. Note all City/County funding allocations are for informational purposes, only. Actual resource allocations will be determined through ongoing project governance agreements and interagency coordination between the City and King County.	West Ship Canal	$85,828
MC-SU-C3806	South Park Stormwater Program	This program constructs a pump station (PS), a water quality facility (WQF), and additional drainage conveyance in South Park. The PS will allow the existing storm drain outfall to drain the system when the tide is high and will support future drainage projects. The WQF will treat most stormwater flows from the basin, reducing pollutant loading to the Duwamish. Excessive flows will bypass the WQF and be pumped directly to the river. This program was formerly titled "South Park Pump Station."	698 S Riverside DR	$7,242
MC-SU-C4102	Alaskan Way Viaduct & Seawall Replacement Program	This project relocates, replaces, and protects water infrastructure affected by the replacement of the Alaskan Way Viaduct and Seawall. This project encompasses many sub-projects which are collectively known as the Alaskan Way Viaduct and Seawall Replacement project (AWVSR project). The Washington State Department of Transportation (WSDOT) is the lead for the SR-99 replacement, while the City of Seattle is the lead on development of the waterfront public space, implementation of the new surface Alaskan Way, and design and construction of the seawall.	Various	$192
MC-SU-C4130	Streetcar Related Projects	This project plans and relocates SPU assets that will be impacted by the SDOT-led First Hill Streetcar project and related streetcar projects, which will connect major employment centers on First Hill to the regional light rail system stations on Capitol Hill and in the International District. It is currently in the construction phase.	Various	$4,412

1% for Art: A program administered by the Office of Arts and Culture (ARTS) that sets aside one percent of eligible City capital improvement project funds for the commission, purchase, and installation of artworks.

2000 Parks Levy ("Neighborhood Parks, Green Spaces, Trails, and Zoo Levy"): A $198.2 million, eight-year levy lid lift passed by Seattle voters in November 2000. The levy is designed to fund more than 100 park, open space, and recreation projects throughout the city.

2008 Parks Levy ("Parks and Green Spaces Levy"): A $145.5 million, six-year levy lid lift passed by Seattle voters in November 2008. The levy was designed to fund park and green space acquisition, capital expansion and renovation of parks, and park facilities throughout the city.

Americans with Disabilities Act (ADA): A comprehensive civil rights law for people with disabilities passed by the federal government in 1990.

Allocation: The expenditure amount planned for a project or service that requires additional legislative action, or "appropriation," before expenditures are authorized.

Appropriation: A legal authorization granted by the City's legislative authority (the City Council) to make expenditures and incur obligations for specific purposes.

Asset Preservation (also known as Major Maintenance): Capital improvement projects that involve major repairs or rehabilitation of existing City facilities.

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 types of facility maintenance. The CIP is a six-year allocation plan presented as a document separate from the Budget that details all projects, fund sources, and expenditure amounts including many multi-year projects that require funding beyond the one-year period of the annual Budget.

Capital Projects Funds: Funds with resources set aside to acquire or construct major capital facilities that allow the monitoring of revenues and expenditures of authorized voter approved and Councilmanic bonds and levies.

Capital Projects Passing the $5 million threshold (Appendix B): Pursuant to the 1999 settlement agreement in CLEAN, et. al v. City of Seattle, the City has adopted policies regarding public notification when capital projects cross certain spending thresholds. Resolution 31203 updated those policies to require a list of all Capital Projects for which the City has cumulatively spent more than $5 million with the adoption of the current annual Budget be published as an appendix to the Capital Improvement Program.

Community Development Block Grant (CDBG): An annual grant to Seattle and other local governments from the U.S. Department of Housing and Urban Development to support economic development projects, housing and services in low-income neighborhoods.

Comprehensive Drainage Plan: A Citywide drainage management program for capital improvements and ongoing maintenance. It establishes a monitoring program and identifies measures to control flooding and pollution, such as regulatory controls and public education.

Cumulative Reserve Fund (CRF): A source of ongoing local funding to support capital projects in general government departments. The CRF consists of two accounts: The Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has three Funds: REET I Capital Projects Fund, REET II Capital Projects Fund, and the Unrestricted Cumulative Reserve Fund.

Design Build Operate (DBO): A non-conventional approach to implementation of major capital projects, wherein a single vendor is responsible for design, construction, and long-term operation of a facility.

Debt Service: Annual principal and interest payments that local government owes on money that it has borrowed.

Endangered Species Act (ESA): Legislation passed by the federal government in 1973 to conserve the ecosystems upon which endangered species depend upon and to conserve and recover listed species.

Fire Facilities and Emergency Response Levy: A $167 million, eight-year levy lid lift, approved by voters in November 2003. The Levy includes funds for more than 40 projects to upgrade, renovate, or replace most of the City's fire stations, construct new support facilities for the Fire Department, construct a new Emergency Operations Center and Fire Alarm Center, procure two new fireboats and rehabilitate an existing one.

Fund Balance: The difference between the assets and liabilities of a fund. This incorporates the 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 allocated to support many of the operations of City government. General Fund dollars appear in the CIP in two places: the General Fund contribution to the Cumulative Reserve Fund (if any) and appropriations to capital projects from a department's operating budget.

Geographic Information System (GIS): A tool that enables users to analyze and understand the spatial relationships among things that exist and occur in a location. The results of geographic analysis can be communicated with maps and/or reports.

Growth Management Act (GMA): Passed by the state legislature in 1990, the Growth Management Act encourages strategic land use planning and provides protection for environmentally sensitive areas.

Habitat Conservation Plan (HCP): A 50-year commitment by the City and Seattle Public Utilities to protect and restore the Cedar River Watershed.

Leadership in Energy and Environmental Design (LEED): A green building rating system for new and existing commercial, institutional, and multi-family residential buildings that evaluates environmental performance from a "whole building" perspective. There are four rating levels: Bronze, Silver, Gold, and Platinum.

Levy Lid Lift: An increase in regular property taxes for a general or designated purpose—for example, the 2008 Parks Levy.

Levy to Move Seattle: A nine-year, $930 million-dollar levy passed by voters in November 2015. The levy provides funding to improve safety for all travelers, maintain streets and bridges, and invest in reliable, affordable travel options.

Limited Tax General Obligation ("LTGO" or "Councilmanic") Bonds: Bonds that are issued by the City Council without voter approval. The debt service on these bonds is typically repaid from existing general government revenues or from revenues generated by the project(s) financed with the bonds.

Major Maintenance: See "Asset Preservation" above.

Municipal Art Plan: A plan prepared by the Office of Arts and Culture that establishes budgets for new 1% for Art program projects and describes the status of existing projects.

Neighborhood Matching Subfund (NMF): A fund administered by the Department of Neighborhoods to provide money to Seattle neighborhood groups and organizations for neighborhood-initiated improvement, organizing, or planning projects. The community's contribution of volunteer labor, materials, professional services or cash is "matched" by cash from the fund.

Operating Budget: The portion of a budget that deals with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

Public Works Trust Fund: A low-interest state revolving loan fund designed to help local governments with the repair, replacement, and rehabilitation of public works infrastructure.

REET I and REET II: The Real Estate Excise Tax (REET) is levied on all sales of real estate with the first 0.25% of the locally imposed tax going to REET I and the second 0.25% for REET II.

Seattle Metropolitan Park District: In August 2014, voters passed a ballot measure creating the Seattle Metropolitan Park District. The goal of the park district is to provide long-term, stable funding to support recreation programing, parks projects and the critical needs for investment in major and ongoing maintenance.

Unlimited Tax General Obligation ("UTGO" or "voted") Bonds: Bonds issued after receiving approval by 60% of the voters in an election with at least 40% voter turnout. The debt service on these bonds is repaid from additional ("excess") property tax revenues that voters approve as part of the bond measure.

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to fees and charges for permits and activities of the Seattle Department of Construction and Inspections, related fees by other departments, and technical corrections; adding a new Section 22.900G.025 to the Seattle Municipal Code; and amending Sections 22.900B.010, 22.900C.010, 22.900D.010, 22.900D.150, 22.900G.010, 22.900H.020, 22.900H.030, 22.900H.050, 22.900H.060, 22.900H.070, and 22.900H.080 of the Seattle Municipal Code.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 22.900B.010 of the Seattle Municipal Code, last amended by Ordinance 127134, is amended as follows:

22.900B.010 Base fee and hourly rate

* * *

B. Any services provided by the Department for which an hourly charge is assessed shall be charged at a rate specified in this Subtitle IX.

The hourly rate for land use review is ((~~$498~~)) $551. The rate for all other hourly fees is $292 an hour except where a different hourly rate is specified in this Subtitle IX. Where "SDCI hourly rate" is specified in this Subtitle IX, the rate is $292 an hour.

* * *

Section 2. Section 22.900C.010 of the Seattle Municipal Code, last amended by Ordinance 127134, is amended as follows:

22.900C.010 Land use fees

* * *

C. Time of payment

1. Pre-application conference fee. The fee for land use pre-application conference specified in Table C-1 for 22.900C.010 shall be paid prior to the conference.

2. Minimum land use review fee. The minimum land use review fee specified in Table C-1 for 22.900C.010 shall be paid at application submittal. For projects entailing hourly fees in addition to the minimum land use review fee, the Director will require periodic progress payments to be made during the application review process.

3. The following fees and amounts are due at the times specified below:

a. Monthly billing for hourly fees accrued above the minimum fee will be payable upon receipt of invoice.

b. All outstanding SDCI fees shall be paid prior to the publication of a decision or recommendation on the application and prior to issuance of the permit. The actual charges and fees paid shall be reconciled and all outstanding balances are due and payable on demand. In cases where no published decision or recommendation is required, fees owed shall be paid prior to issuance of the permit, or issuance of a letter.

c. For Council and Hearing Examiner approvals, the fee due for work up to and through final Council or Hearing Examiner action shall be paid at the time the recommendation of the Director is available for public review and before it is forwarded for final action. In addition to periodic monthly billings for actual charges during the Council or Hearing Examiner proceedings, after final Council or Hearing Examiner action, the actual charges and all outstanding fee balances shall be due and payable upon demand, and prior to issuance of the permit.

d. For early design guidance projects entailing hourly fees in addition to the minimum land use review fee, all outstanding fees shall be paid ((~~upon application for the master use permit~~)) prior to release of the guideline priorities or a streamlined design review guidance report. Any hours paid by the

minimum land use review fee but not spent at the time of application for the master use permit shall be credited toward land use review of the master use permit application.

* * *

Table C-1 for 22.900C.010-LAND USE FEES	
A. MASTER USE PERMIT, ENVIRONMENTAL CRITICAL AREAS, CITY COUNCIL,	
Hours worked beyond those covered by minimum will be charged the Land Use hourly rate, unle invoice.	
Type of Land Use Review	**Minimum Fee**
General-first 10 hours of review	Land Use Hourly × 10
Low-Income Housing-first 24 h	Land Use Hourly × 10
1. Administrative conditional uses (ACUs) ACUs for community centers, child care centers, adu facilities, and public and private libraries in neighborhood residential and multi-family zones sha $2,755 for the first 20 hours. Additional hours shall be charged at the Land Use hourly rate. This ACU only, or an ACU combined with a variance application.	
2. Design Review The minimum fee for Administrative Design Review, Master Planned Comm Review is ((~~$4,980~~)) $5,510. The minimum fee for full Design Review is ((~~$9,960~~)) $11,020, wh to subsection 15 of this Table C-1 for 22.900C.010 for fees related to Design Review for Tree Pr	
3. Environmental reviews (SEPA), including projects with more than one addressed site.	
4. Environmentally critical areas (ECA)	
a. Environmentally Critical Areas variance[2]	
b. ECA Exception	
c. Environmentally Critical Areas Administrative Conditional Use	
5. Shoreline permits	
a. Substantial development permits	
b. Variances[2] and conditional uses	
6. Short subdivisions[3] ; refer to subsection 10 of Table D-2 for 22.900D.010 for additional fees th	
7. Special exceptions	
8. Variances[2] Variances for community centers, child care centers, adult care centers, private sch libraries in neighborhood residential and multi-family zones shall be charged a minimum fee of (Additional hours shall be charged at the Land Use hourly rate. This exception applies if the appli combined only with an ACU application.	
9. Type II land use approvals such as, but not limited to, planned community/residential develop Type II approvals that are not categorized otherwise in this Table C-1 for 22.900C.010.	
10. The minimum fee for Council conditional uses, Rezones, Public Projects, and all other Type ~~$9,960~~)) $11,020, which covers the first 20 hours of review.	
11. Full subdivisions[4] ; refer to subsection 10 of Table D-2 for 22.900D.010 for additional fees th	
12. Reserved	
13. Reserved	

B. MISCELLANEOUS HOURLY LAND USE REVIEWS, RESEARCH, AND OTHER SE	
Hours worked beyond those covered by minimum will be charged the Land Use hourly rate, unle invoice.	
Type of Land Use Review	**Minimum Land Use Review F**
14. Concurrency	Reserved
15. Design Review Elected by Applicant for Tree Protection acc	Land Use Hourly × 10
((~~a. Design review required by Section 25.11.070 or Section 25~~ ~~tree if no other land use reviews are required~~	~~Land Use Hourly × 10~~
~~b. Design review elected by applicant for tree protection~~	~~Land Use Hourly × 10~~))
16. Other Environmentally Critical Area (ECA) review, inspecti 25.09 or Chapter 23.60A, including but not limited to:	Land Use Hourly × 1
a. ECA review for Wetlands, Fish, & Wildlife Habitat Conserva construction permits ((~~shall be charged on an hourly basis~~))	
b. Review to determine Environmentally Critical Area exemptio Corridor and Shoreline ECAs ((~~shall be charged on an hourly ba~~	
c. Other miscellaneous ECA reviews, inspections, or site visits a condition of approval ((~~shall be charged on an hourly basis~~))	
17. Early design guidance	Land Use Hourly × 10
18. Establishing use for the record: Refer to subsection 9 of Tab additional fees that may apply to this permit type	Land Use Hourly × 2
19. Extensions of Type IV Council Land Use Decisions	Land Use Hourly × 2
20. Land Use Code Interpretations[6]	Land Use Hourly × 10
21. Letters for ((~~detailed zoning~~)) land use analysis or permit res	((~~Land Use Hourly × 4~~))
a. Preliminary analysis	Land Use Hourly x 1/2
b. Preliminary analysis with detailed permit research or construc	Land Use Hourly x 1
c. Legal building site letter	Land Use Hourly x 2
d. Detailed analysis (including but not limited to transfer of deve analysis; design review eligibility analysis; surplus state property remainder lot analysis)	Land Use Hourly x 4
22. Lot Boundary Adjustment (LBA), Temporary Use > 4 weeks Table D-2 for 22.900D.010 for additional fees that may apply to	Land Use Hourly × 5
23. Major Institution - review of annual plan	Land Use Hourly × 6
24. Major phased development permit - minor amendment	Land Use Hourly × 2
25. Neighborhood planning	Reserved
26. Noise survey review and variance	See Table F-2 for 22.900F.020,
27. Open space remainder lots and surplus state property	Land Use Hourly × 4
28. Pre-application conference[7]	Land Use Hourly × 2
29. Property Use and Development Agreement (PUDA) - minor	Land Use Hourly × 2
30. Public benefit feature review	Land Use Hourly × 2
31. Renewals	Land Use Hourly × 2

32. Revisions other than shoreline revisions	Land Use Hourly × 1
33. School use and school development advisory committee revi	Land Use Hourly × 10
34. Shoreline exemptions	Land Use Hourly × 1
35. Shoreline permit revisions not due to required conditions	Land Use Hourly × 2
((~~36. Special accommodation~~	~~Land Use Hourly × 2~~
~~37~~))36. Structural building overhangs and areaways as a separate	Land Use Hourly × 2
((~~38~~))37. Tree and ((~~Vegetation Restoration Review~~)) vegetation	Land Use Hourly × ((~~1~~)) 1/2
((~~39~~))38. Street ((~~Improvement Exceptions~~)) improvement excep	Land Use Hourly × 2
((~~40~~))39. Hazardous Tree ((~~Removal~~)) removal, insect/pest/pathe obvious damage, response to violations of Chapter 25.11, or tree	Land Use Hourly × 1/2
40. Other tree review, inspection, and site visit under Chapter 25 but not limited to: a. Tree Review on land use or construction pe meetings c. Other miscellaneous tree reviews, inspections, or site as a condition of approval	Land Use Hourly x 1
41. Zoning Coaching	Land Use Hourly x 1
42. Type I Master Use Permit	Land Use Hourly x 2
C. NON-HOURLY LAND USE FEES	
Type of Land Use Review	**Fee**
((~~42~~))43. Curb cuts as a separate component	
a. Single-family residential	$119.50 each
b. Other than single-family residential	$236.35 each
((~~43~~))44. File Management	SDCI Base Fee × 1
a. Placing projects on hold at applicant request	
b. Splitting or combining projects	
((~~44~~))45. Intake appointments for land use reviews; fee is charge	SDCI Base Fee × 1
((~~45~~))46. Notice. All ((~~notice is~~)) notices are charged based upon	
a. General Mailed Release (GMR)/Land Use Information Bullet ~~information bulletin (GMR notice)~~))	SDCI Base Fee × 1
b. Posting large sign, land use sign, or placards	$180.75
c. Mailed notice	SDCI Base Fee per 500 pieces o portions thereof
d. Daily Journal of Commerce (DJC) decision publication	$283.55
e. Neighborhood newspaper publication	Rate charged by newspaper
f. Public meeting room rental and/or associated costs	$182.10
((~~46~~))47. Rebuild Letters	
a. With research	SDCI Base Fee × 1
b. Without research	$61.15
((~~47~~))48. Records research by the Public Resource Center	SDCI Base Fee × 1
((~~48~~))49. Recording Fees, for LBA or ((~~Short Subdivision~~)) shor	Rate charged by King County[9]

((~~49~~))50. Shoreline ((~~Extensions~~)) extensions	SDCI Base Fee × 1

Footnotes to Table C-1 for 22.900C.010: [1] For purposes of these land use fees, low-income hous definition of "housing, low income" in Section 23.84A.016((~~; and (2) where at least 50 percent o the site is committed to low-income housing use for at least 20 years~~)) . [2] The single variance fe requires one or multiple variances. [3] Includes short subdivisions in environmentally critical area subdivisions in environmentally critical areas. [5] This fee applies if design review is initiated onl other review under Items 1-14. [6] The fees for interpretations of Chapters 25.12, 25.16, 25.20, 25 by the Director of the Department of Neighborhoods. [7] The pre-application conference fee cove research and/or follow-up review time that normally occurs, for a total of two hours. Additional staff attending the meeting, will be charged at the Land Use hourly rate. See also subsection 22.9 in circumstances including but not limited to the following: reinstallation of environmental revie environmental signs; new component reviews added subsequent to the original notice; revised d project. [9] Recording fees will be charged the current rate as established and charged by King Co

Section 3. Section 22.900D.010 of the Seattle Municipal Code, last amended by Ordinance 127134, is amended as follows:

22.900D.010 Development permit fees

* * *

Table D-1 for 22.900D.010 - CALCULATION OF THE DEVELOPMENT FEE INDEX	
Total Valuation	**Development Fee Index**
$0 to $1,000	((~~$292~~)) $325 for the first $1,000 of value or fra
$1,001 to $25,000	((~~$292~~)) $325 for the first $1,000 of value plus (each additional $100 of value or fraction thereof
$25,001 to $50,000	((~~$616~~)) $709 for the first $25,000 of value plus each additional $100 of value or fraction thereof
$50,001 to $75,000	((~~$941~~)) $1,096.50 for the first $50,000 of value for each additional $100 of value or fraction the
$75,001 to $100,000	((~~$1,253.50~~)) $1,471.50 for the first $75,000 of $1.40 for each additional $100 of value or fracti
$100,001 to $175,000	((~~$1,553.50~~)) $1,821.50 for the first $100,000 o $7.75 for each additional $1,000 of value or frac
$175,001 to $250,000	((~~$2,041~~)) $2,402.75 for the first $175,000 of va $7.75 for each additional $1,000 of value or frac
$250,001 to $500,000	((~~$2,528.50~~)) $2,984 for the first $250,000 of va $7.50 for each additional $1,000 of value or frac
$500,001 to $750,000	((~~$4,091~~)) $4,859 for the first $500,000 of value each additional $1,000 of value or fraction there

$750,001 to $1,000,000	((~~$5,591~~)) $6,609 for the first $750,000 of value each additional $1,000 of value or fraction there
$1,000,001 to $1,500,000	((~~$7,091~~)) $8,359 for first $1,000,000 of value p each additional $1,000 of value or fraction there
$1,500,001 to $2,000,000	((~~$9,966~~)) $11,734 for the first $1,500,000 of va $6.50 for each additional $1,000 of value or frac
$2,000,001 to $2,500,000	((~~$12,716~~)) $14,984 for first $2,000,000 of valu each additional $1,000 of value or fraction there
$2,500,001 to $3,000,000	((~~$15,216~~)) $17,984 for the first $2,500,000 of v each additional $1,000 of value or fraction there
$3,000,001 to $3,500,000	((~~$17,716~~)) $20,984 for first $3,000,000 of valu for each additional $1,000 of value or fraction th
$3,500,001 to $4,000,000	((~~$19,966~~)) $23,609 for first $3,500,000 of valu each additional $1,000 of value or fraction there
$4,000,001 to $4,500,000	((~~$22,091~~)) $26,109 for first $4,000,000 of valu for each additional $1,000 of value or fraction th
$4,500,001 to $5,000,000	((~~$23,966~~)) $28,359 for the first $4,500,000 of v $4.50 for each additional $1,000 of value or frac
$5,000,001 to $10,000,000	((~~$25,841~~)) $30,609 for the first $5,000,000 of v for each additional $1,000 of value or fraction th
$10,000,001 to $25,000,000	((~~$42,091~~)) $50,609 for the first $10,000,000 of $4 for each additional $1,000 of value or fractio
$25,000,001 to $50,000,000	((~~$90,841~~)) $110,609 for the first $25,000,000 o each additional $1,000 of value or fraction there
$50,000,001 to $75,000,000	((~~$172,091~~)) $191,859 for the first $50,000,000 each additional $1,000 of value or fraction there
$75,000,001 to $100,000,000	((~~$240,841~~)) $260,609 for the first $75,000,000 each additional $1,000 of value or fraction there
$100,000,001 to $150,000,000	((~~$309,591~~)) $329,359 for the first $100,000,00 for each additional $1,000 of value or fraction th
$150,000,001 to $200,000,000	((~~$422,091~~)) $441,859 for the first $150,000,00 for each additional $1,000 of value or fraction th
$200,000,001 and up	((~~$534,591~~)) $554,359 for the first $200,000,00 each additional $1,000 of value or fraction there

Table D-2 for 22.900D.010 - CALCULATION OF DEVELOPMENT FEES DETERMINED BY VALUE		
Type of Developme	**Percent of Development Fee Index (DFI) Calculated from Project Value as Specifie**	
	Permit Fee	**Plan Review Fee**
* * *		
Special Development Fees		
Type of Development	**Permit Fee**	**Plan Review Fee**

* * *		
15. ((~~Review of unreinforced masonry bui~~ Masonry Building (URM) designation or s		
a. Review to ((~~change~~)) appeal unreinforc building designation	((~~None~~)) N/A	((~~SDCI base~~)) Base fee x 1 (waived if appe
b. ((~~Review to determine seismic retrofit ~~ ~~retrofitted unreinforced masonry building~~ associated with any earthquake retrofit o building contributing to a code compliant	((~~None~~)) 50% DFI	((~~SDCI hourly rate; 1 hour minimum~~)) 50%
* * *		

Section 4. Section 22.900D.150 of the Seattle Municipal Code, last amended by Ordinance 127134, is amended as follows:

22.900D.150 Electrical permit fees

* * *

D. Renewals and reestablishment

The fee to renew or reestablish an electrical permit is 1/4 times the SDCI base fee if renewed 30 days prior to expiration or up to one year after. For electrical permits renewed more than one year after expiration, the rate is 1/2 times the SDCI base fee.

* * *

Table D-14 for 22.900D.150 - ELECTRICAL PERMIT FEES (When Plans Are Reviewed)	
Total Valuation	**Fee**
* * *	
Get started - when submitting application with plans - branch circuits only	SDCI base fee x 1/2 ((~~base fee~~)) plus administra
Renewable energy systems: 12 kW to 26 kW	SDCI base fee x 3

((~~Table D-15 for 22.900D.150 - Electrical Permit Fees (When Plans Are Not Required)~~
~~1. **Administrative Fee**~~
~~a. An administrative fee of $52.45 will be charged in addition to the other fees specified in this~~

b. A change fee of $52.45 will be charged if work is added to an issued permit and if other infc		
2. **Services**	**Size**	**Fee**
a. Services (installation, relocation and tempor provided ahead of the panel board	1-125A	1/2 x base fee
	126-200A	3/4 x base fee
	201-300A	1 x base fee
	301-399A	1.5 x base fee
	400-599A	2 x base fee
b. Service Repair (mast and meter base only)	Any	1/2 x base fee
c. Temporary construction power for single-fan power inspection	Any	1/2 x base fee
d. Ufer installation only	Any	Administrative Fee only
e. Ufer test only	Any	1 x base fee
f. Underground work (per inspection, raceways	Any	1/2 x base fee
g. SCL request for safety inspection	Any	1/2 x base fee; no Administrative Fee

3. **Feeders (Including Generators)**[1]		
Size	**120v-480v**	**>480v**
15-25A	$19.85	1/4 x base fee
30-50A	$41.20	1/4 x base fee
60-125A	1/2 x base fee	1/2 x base fee
150A & less tha	3/4 x base fee	1 x base fee
400A	plan review required	plan review required

4. **Connections, Devices, and Branch Circuits**[2]	
a. Connections	**Fee**
Light outlet, switches, dimmers, receptacles, luminaires, reside	$2.50 each
Track lighting or multi-outlet assembly	$2.50 for every 2 feet of track
b. Devices and Branch Circuits	**Fee**
Non-electrical furnace	$19.90 each
Dedicated appliances & utilization circuits (cord and plug or direct wired):	
(15-50A) Ranges, water heaters, etc.	$19.90 each
Floodlight[3]	$9.05 each
Sign circuit (required for commercial spaces)	$51.40 each
5. **Transformer Installations**[4]	**Fee**
Up to 300 VA	$9.05

300 VA to 6 KVA	$19.90
7 KVA to 15 KVA	$61.00
16 KVA to 45 KVA	1/2 x base fee
46 KVA to 112.5 KVA	3/4 x base fee
113 KVA	1 x base fee
6. **Motor Installations**	**Fee**
Up to 1/3 HP	$9.05
1/3 HP to 3/4 HP	$19.90
1 HP to 3 HP	$29.85
4 HP to 5 HP	$38.80
6 HP to 20 HP	1/4 x base fee
21 HP to 50 HP	1/2 x base fee
51 HP	3/4 x base fee
7. **Electrical Furnaces and Heaters**	**Fee**
Up to 2 KW	$9.05
2 KW to 5 KW	$19.90
6 KW to 15 KW	$25.65
16 KW to 30 KW	1/4 x base fee
31 KW to 100 KW	1/2 x base fee
101 KW	3/4 x base fee
8. **Low-voltage and Communication Systems**	**Fee**
a. Low-voltage systems[5]: sound systems, security systems, fire	Requires separate permit for each system
Control unit	$15.50 each
Device (activating, horn, alarm, etc.)	$2.50 each
Control systems (> 100 volts) shall be based on the feeder schedule.	
b. Communications systems[6]: voice cable, data cable, coaxial c	The maximum fee is $596.10
Control unit	$15.50 each
Outlet	$2.50 each
9. **Special Events**	
a. Inspections occurring during normal business hours: Hourly at the SDCI hourly rate; minimu	
b. Inspections occurring outside normal business hours: Hourly at the SDCI hourly rate; minim	
10. **Inspections for which no other fee is listed; including but**	**Fee**
Each	Hourly at the SDCI hourly rate; minimum 1/2 hour
11. **Renewable Energy Systems (photovoltaic, wind power ge**	**Fee**
0 KW to 12 KW[7]	1.5 x base fee

~~Over 12KW-26KW[8]~~		~~3 x base fee~~
~~Over 26 KWkw~~		~~Plan review required~~
~~12. **Size overcurrent protection for Electrical Vehicle (EV) charging stations**~~		
~~Select fee for each charger to b~~	~~Charging Station **Level 2A** (120-240 V 1 PHASE) **Level 2B** (120-208 V 3 PHASE)~~	~~Charging Station **Level 3** (277-480 V 3 PHASE)~~
~~15 TO 25 AMP CHG STATION~~	~~$19.80~~	~~1/4 x base fee~~
~~30 TO 50 AMP CHG STATION~~	~~$41.50~~	~~1/4 x base fee~~
~~60 TO 125 AMP CHG STATION~~	~~1/2 x base fee~~	~~1/2 x base fee~~
~~150 TO 225 AMP CHG STATION~~	~~3/4 x base fee~~	~~1 x base fee~~
~~250 TO 400 AMP CHG STATION~~	~~Requires plan review~~	~~Requires plan review~~
~~OVER 450 AMP CHG STATION~~	~~Requires plan review~~	~~Requires plan review~~
~~13. **Selective Coordination Study Review**: SDCI hourly rate, 1 hour minimum~~		
~~**Footnotes to Table D-15 for 22.900D.150** [1] Feeders will be charged only for (a) subpanels, (b) secondary feeder up to and including the first panelboard or disconnect. Additional secondary but are not limited to, systems listed in Article 770 and Chapter 8 of the Seattle Electrical Code~~		

Table D-15 for 22.900D.150 - Electrical Permit Fees (When Plans Are Not Required)		
1. **Administrative Fee**		
a. An administrative fee of $55.48 will be charged in addition to the other fees specified in this		
b. A change fee of $55.48 will be charged if work is added to an issued permit and if other info		
2. **Minimum Permit Fee**		
The minimum fee for a standard Online Trade-Construction (OTC) self-issued electrical permit this Table D-15 for 22.900D.150.		
3. **Specialty Permits**	**Size**	**Fee**
a. Service repair (mast and met	Any	$146.00
b. Temporary construction pow amps. Ufer included if inspecte	Any	$146.00
c. Ufer inspection only (Include electrical permit)	Any	Administrative fee only
d. Ufer test (only when Ufer co	Any	$292.00
e. Underground work only (per	Any	$146.00
f. SCL request for safety inspect	Any	$146.00 No administrative fee
g. Special events		
i. Inspections occurring during	SDCI base fee x 1 (minimum 1/2 hour)	

ii. Inspections occurring outside	SDCI base fee x 1.5 (minimum 1.5 hours)
4. **Inspection only (Half-hour in fee applies)**	**Fee**
Each	$146.00
5. **Low-voltage and Communic**	**Fee**
Low-voltage systems[3] - sound s fire alarms, nurse call, industria	Requires separate permit for each system
a. Control unit	$17.52 each
b. Device (activating, horn, alar	$2.92 each
Communications systems[4] - voi cable, fiber optics, and similar	The maximum fee is $636.56
a. Control unit	$17.52 each
b. Outlet	$2.92 each
6. **New or Altered Electrical Se**	**Fee**
Up to 125 amperes	$146.00
150 to 200 amperes	$292.00
225 to 350 amperes	$365.00
400 amperes or more	Plan review only
7. **Branch Circuit and/or Feede as the replacement, installatio receptacles, switches, luminair circuit or feeder)**	**Fee**
Up to 25 amperes	$26.28
30 to 50 amperes	$43.80
60 to 200 amperes	$146.00
225 to 350 amperes	$292.00
8. **Heaters and Furnaces[3]**	**Fee**
Up to 2 kW	$8.76
3 kW to 15 kW	$23.36
16 kW to 40 kW	$78.84
41 kW or more	$146.00
9. **Transformers[3, 4]**	**Fee**
Up to 6 kVA	$20.44
7 kVA to 15 kVA	$64.24
16 kVA to 45 kVA	$146.00
46 kVA or more	$219.00
10. **Car Chargers[3]**	**Fee**

Level 1 Car Charger (120 volts)	
Each	$26.28
Level 2 Car Charger (208-240 volts)	
15 amperes to 25 amperes	$26.28
30 amperes to 50 amperes	$52.56
60 amperes to 225 amperes	$108.04
250 amperes or more	Plan review only
Level 3 Car Charger (DC)	
15 amperes to 50 amperes	$73.00
60 amperes to 125 amperes	$146.00
150 amperes to 225 amperes	$219.00
250 amperes or more	Plan Review Only
11. **Renewable Energy Systems power generation, etc.)**	**Fee**
Below 12 kW	$438.00
12. **Motors**[3]	**Fee**
Up to 1/2 HP	$8.76
3/4 to 5 HP	$32.12
6 to 20 HP	$73.00
21 to 49 HP	$146.00
50 HP or more	$219.00
Footnotes to Table D-15 for 22.900D.150 [1] Single family dwelling electrical permits do not require add fees. [2] Communication systems include, but are not limited to, systems listed in Article 770 and Chapt Transformers, Car Chargers, Renewable Energy Systems, and Motors are separate fees, and include th secondary feeder up to and including the first panelboard or disconnect. Additional secondary panelbo fees include the conductors feeding the panel. [6] New or altered branch circuits now include device con photovoltaic systems below 12 kW require supporting documents and one-line diagram. Photovoltai 22.900D.150.	

Section 5. Section 22.900G.010 of the Seattle Municipal Code, last amended by Ordinance 127134, is amended as follows:

22.900G.010 Fees for Department of Neighborhoods review

The following fees shall be collected by the Director of the Department of Neighborhoods and deposited in the General Fund unless otherwise specified.

* * *

((~~C. Public School Citizen Advisory Committee fees. There is a charge of $139 an hour for convening and staffing School Use Citizen Advisory Committees and School Departure Citizen Advisory Committees.~~

~~D. Major Institution Citizen Advisory Committee fees. The fee for convening and staffing of Citizen Advisory Committees for the routine annual review of approved master plans and/or the review of master plan amendments is $139 an hour. The fee for convening and staffing of Citizen Advisory Committees for new master plans and for amendments to master plans is $139 an hour.~~

~~E.~~)) C. Environmental (SEPA) review of projects. Review of referrals pursuant to subsections 25.05.675.H.2.c and 25.05.675.H.2.d. by the City Historic Preservation Officer is charged at $442 an hour.

((~~F.~~)) D. Landmark reviews. Review of a building, site, or object's eligibility as a Seattle landmark pursuant to subsection 25.05.800.B or upon request is charged at $442 an hour.

((~~G.~~)) E. Requests for reviewing character structure TDP sending sites in the Pike/Pine Conservation Overlay District. The Department of Neighborhoods' hourly review fee is $442 an hour for determining whether a character structure may, if requested by a property owner, be added to the list of character structures in the Seattle Department of Construction and Inspections Director's Rule promulgated according to Section 23.73.005.

Section 6. A new Section 22.900G.025 is added to the Seattle Municipal Code as follows:

22.900G.025 Fees for review by the Office of Planning and Community Development

The following fees shall be collected by the Director of the Office of Planning and Community Development and deposited in the General Fund unless otherwise specified.

A. Public School Citizen Advisory Committee fees. There is a charge of $139 an hour for convening and staffing School Use Citizen Advisory Committees and School Departure Citizen Advisory Committees.

B. Major Institution Citizen Advisory Committee fees. The fee for convening and staffing of Citizen

Advisory Committees for the routine annual review of approved master plans and/or the review of mater plan amendments is $139 an hour. The fee for convening and staffing of Citizen Advisory Committees for new master plans and for amendments to master plans is $139 an hour.

Section 7. Section 22.900H.020 of the Seattle Municipal Code, last amended by Ordinance 126935, is amended as follows:

22.900H.020 Rental housing registration and renewal fee

The fee for registering a property containing rental housing units is ((~~$110~~)) $120 for the first rental housing unit plus an additional fee of ((~~$20~~)) $30 for each additional rental unit. The fee is payable at the time the registration application is received by the Department. The fee for renewing a rental housing registration is the same as the rental housing registration fee and is payable at the time the renewal application is received by the Department.

Section 8. Section 22.900H.030 of the Seattle Municipal Code, last amended by Ordinance 125705, is amended as follows:

22.900H.030 Rental housing registration and renewal late fee

The fee for registering a property containing rental housing units late or renewing a rental housing registration late is ((~~$30~~)) $50 for registrations or renewals postmarked or received by the Department after the registration deadline. This late fee is in addition to the registration or renewal fee and any applicable penalties provided for in Chapter 22.214.

Section 9. Section 22.900H.050 of the Seattle Municipal Code, last amended by Ordinance 126935, is amended as follows:

22.900H.050 Private qualified rental housing inspector training and registration fees

The fee for private qualified rental housing inspector training is ((~~$300~~)) $325 and is payable in advance of the

training. The fee for registering as a private qualified rental housing inspector is ((~~$300~~)) $325 and is payable at the time of registration.

Section 10. Section 22.900H.060 of the Seattle Municipal Code, last amended by Ordinance 126935, is amended as follows:

22.900H.060 Rental housing unit inspection fees if the Department serves as a qualified rental housing inspector

The fee for the Department to serve as a qualified rental housing inspector to perform a rental housing unit inspection for a property and one housing unit is ((~~$210~~)) $230. The fee for the Department to inspect each additional housing unit on the same property is ((~~$40~~)) $50. The inspection fee is paid in advance of the inspection. The Department shall not charge for additional re-inspections for each unit the Department initially inspected to confirm that repairs required to pass the rental housing unit inspection and obtain a certificate of compliance have been completed.

Section 11. Section 22.900H.070 of the Seattle Municipal Code, enacted by Ordinance 125705, is amended as follows:

22.900H.070 Late inspection submittal fee

The fee for a rental housing inspection certificate of compliance, as required in subsection 22.214.050.F, that is completed and submitted to the Department after the due date provided by the Department is ((~~$30~~)) $50. This late fee is in addition to any other required fee and any applicable penalties provided for in Chapter 22.214.

Section 12. Section 22.900H.080 of the Seattle Municipal Code, last amended by Ordinance 126935, is amended as follows:

22.900H.080 Private inspection submittal processing fee

The fee for receiving and processing a rental housing inspection certificate of compliance submitted by a private qualified rental housing inspector is ((~~$50~~)) $60.

Section 13. Sections 1 through 5 of this ordinance amend Seattle Municipal Code sections as they are amended by Ordinance 127134. Ordinance 127134 and this ordinance take effect on the same day. Wherever this ordinance amends language that Ordinance 127134 also amends, this ordinance's amendments take precedence.

Section 14. This ordinance shall take effect on January 1, 2026.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
SDCI	Shane Muchow	Jennifer Breeze

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to fees and charges for permits and activities of the Seattle Department of Construction and Inspections, related fees by other departments, and technical corrections; adding a new Section 22.900G.025 to the Seattle Municipal Code; and amending Sections 22.900B.010, 22.900C.010, 22.900D.010, 22.900D.150, 22.900G.010, 22.900H.020, 22.900H.030, 22.900H.050, 22.900H.060, 22.900H.070, and 22.900H.080 of the Seattle Municipal Code.

Summary and Background of the Legislation: This legislation revises a portion of SDCI's fees and charges beginning on January 1, 2026. A majority of SDCI's fees and charges were last revised in Ordinance 127134 effective January 1, 2026 as part of the 2025-2026 biennial budget process which included an inflationary adjustment of 6.5% to set fees at a rate to recover costs of permitting work.

This legislation is proposing program specific fee changes, clarification of existing fee definitions, and simplification of the Over the Counter (OTC) Electrical Fee schedule.

SDCI is proposing 18% year over year fee increases to most Construction and Master Use Permits. These increases are necessary to sustain permitting services and maintain review timelines amid a post-pandemic shift from high-value development projects to a greater volume of small- and mid-sized projects. In addition, recent State and local policy changes limiting SEPA and Design Review have further reduced SDCI's fee revenue. While overall permit volume remains higher than during the 2009–2011 downturn, the change in project mix has strained cost recovery. These fee increases will slow the drawdown of SDCI's fund balance and provide time to assess long-term operational and service-level strategies.

SDCI is proposing updates to Land Use fees for: clarification of fees related to tree review when no construction is proposed and to recoup the cost of reviewing tree removal and protection during construction permitting; the elimination of special accommodations; clarification of letters for land use analysis and research; and simplification of pre-application conference fees.

SDCI is also proposing an equitable incentive to Un-Reinforced Masonry (URM) fees to encourage building owners to retrofit their buildings through this voluntary program.

Special Development Fees		
Type of Development	**Permit Fee**	**Plan Review Fee**
Unreinforced Masonry Building (URM) designation or seismic retrofit:		

a. Review to appeal unreinforced masonry bearing wall building designation	N/A	SDCI Base Fee x 1 (waived if appeal approved)
b. Permits for work associated with any earthquake retrofit of an unreinforced masonry building contributing to a code compliant retrofitted URM	50% DFI	50% DFI

SDCI recently completed a study on current OTC Electrical Fees and processes and as a result of the study, is updating their fee table to provide clarity to customers, reduce redundancies and duplicate permit fee requests, eliminate staff time used on correcting errors, and to recover actual costs.

Finally, this legislation adjusts Rental Registration and Inspections Fees, most recently changed in Ordinance 126935 in 2024. These adjustments are necessary to keep up with the cost of business and to continue the work of closing the program's deficit.

Rental Registration and Inspection Fees	Current Fee	Proposed Fee
Property Fee	$110	$120
Each additional rental unit on same property	$20	$30
Registration and renewal of a rental housing unit late	$30	$50
Private inspector training	$300	$325
Registration as qualified private inspector	$300	$325
SDCI-performed inspection – first unit	$210	$230
SDCI-performed inspection – each additional unit on same property	$40	$50
Late inspection submittal fee	$30	$50
Receipt and processing of an inspection certificate by private inspector	$50	$60

SDCI is primarily fee-supported, and its fees and charges are necessary to support SDCI's permitting operations. All fees collected by SDCI for processing SDCI's permits are used for that purpose, and the fee structure is reflective of the Seattle Municipal Code requirements to recover the cost of providing the permitting service. Similarly, other fees are set to recover the costs of certain code enforcement activities. This legislation will help ensure that the fees that SDCI collects are in line with the costs of providing services required by code.

Summary Attachment A to this Summary and Fiscal Note, "SDCI Permit Fee and Charges proposed for 2026" provides a summary of all SDCI fees affected by this ordinance. Prior to developing this legislation, these fees were reviewed to determine whether the cost of providing the service warrants a fee change, if improvements to the fee structure are necessary, or if new fees are required.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ Yes ☒ No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ Yes ☐ No

Expenditure Change ($); General Fund	2026 est.	2027 est.	2028 est.	2029 est.	2030 est.
	$0	$0	$0	$0	$0
Expenditure Change ($); Other Funds	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$0	$0	$0	$0	$0

Revenue Change ($); General Fund	2026 est.	2027 est.	2028 est.	2029 est.	2030 est.
	$0	$0	$0	$0	$0
Revenue Change ($); Other Funds	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$8,177,002	$8,943,370	$9,117,300	$9,766,491	$9,604,221

Number of Positions	2026 est.	2027 est.	2028 est.	2029 est.	2030 est.
	0	0	0	0	0
Total FTE Change	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	0	0	0	0	0

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2025 Revenue	2026 Estimated Revenue
Construction and Inspections Fund (48100)	SDCI	RRIO	$0	**$818,736**
Construction and Inspections Fund (48100)	SDCI	Building Dev	$0	**$6,594,706**
Construction and Inspections Fund (48100)	SDCI	Land Use	$0	**$763,560**
		TOTAL	$0	**$8,177,002**

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
There are no other financial impacts to the City of Seattle.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources. N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
Not implementing this legislation would create a situation where the revenues SDCI collects through fees would not align with the cost of providing permitting services. Without these fee increases, SDCI would be required to severely reduce services or programs within the 2026 Proposed Budget. Such reductions would impact the department's ability to perform its permitting and enforcement responsibilities and delay service to customers.

Please describe how this legislation may affect any City departments other than the originating department. N/A

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation? No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation? No

c. Does this legislation affect a piece of property? No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
Adjustments to the RRIO program fees are minimal and, as such, are not expected to be passed down to the renters. Updated fees for the URM program are also not expected to impact communities and are an incentive for building owners to opt in to the voluntary program. All other fees proposed in this legislation are not expected to have an impact.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
No Racial Equity Toolkits were conducted on this legislation.

iii. What is the Language Access Plan for any communications to the public?
SDCI supports increased language access to our programs and services by having all important documents translated in Seattle's 16 most spoken languages. SDCI also utilizes the Language Line to provide immediate support to customers.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
This legislation is not likely to increase or decrease carbon emissions in a material way.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
There is no impact anticipated on Seattle's ability to adapt to climate change.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
This legislation does not include a new initiative or major programmatic expansion.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments:
Summary Attachment A – SDCI Permit Fees and Charges Proposed for 2026

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
ORDINANCE SECTION 1						
22.900B.010 Base fee and hourly rate						
B. The hourly rate for land use review	Hourly rate for land use review	2025	$498		$551	Keep up with cost of doing business
ORDINANCE SECTION 2						
22.900C.010 Land use fees						
22.900C.010 Table C-1 – Land Use Fees						
1. Administrative conditional uses (ACUs)	Minimum fee charges for ACUs	2025	$2,490		$2,755	Keep up with cost of doing business
2. Design Review	Minimum fee for Administrative Design Review, Master Planned Community Design Review and Streamlined Design Review Minimum fee for full Design Review	2025	$4,980 $9,960		$5,510 $11,020	Keep up with cost of doing business
8. Variances	Minimum fee for Variances	2025	$2,490		$2,755	Keep up with cost of doing business
10. Type IV and Type V Land Use approvals	Minimum fee for	2025	$9,960		$11,020	Keep up with cost of doing business
21. Letters for ~~detailed zoning~~ land use analysis or permit research a. Preliminary analysis b. Preliminary analysis with detailed permit research or construction c. Legal building site letter d. Detailed analysis (including but not limited to transfer of development right/potential analysis; design review eligibility analysis; surplus state property analysis, open space remainder lot analysis)	Letters land use analysis according to level of difficulty and time to complete	2025	~~Land Use Hourly x 4~~ N/A		N/A Land Use Hourly x 1/2 Land Use Hourly x 1 Land Use Hourly x 2 Land Use Hourly x 4	Updated to charge for level of difficulty in analysis and research
~~36. Special accommodation~~	Special accommodations	2025	~~Land Use Hourly x 2~~		N/A	Update to reflect elimination from Land Use Code

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
37. Tree and Vegetation Restoration Review in ECA		2025	Land Use Hourly x 1		Land Use Hourly x 1/2	Updated to charge for level of difficulty in analysis and research
40. Other tree review, inspection, and site visit under Chapter 25.09 or 25.11, including but not limited to: a. Tree Review on land use or construction permits shall be charged on an hourly basis b. Tree guidance meetings shall be charged on an hourly basis c. Other miscellaneous tree reviews, inspections, or site visits as required by code or as a condition of approval shall be charged on an hourly basis	Tree Reviews as an hourly Land use activity	2025	N/A		Land Use Hourly x 1	Update to bill for time spent on various types of tree reviews
42. Type I Master Use Permit	Fee for Type 1 MUPs for land use compliance only	2025	N/A		Land Use Hourly x 2	New fee for smaller Type I MUPs
ORDINANCE SECTION 3						
22.900D.010 Development permit fees						
22.900D.010 Table D-1 – Calculation of the Development Fee Index						
Beginning fee for the first $1,000 of value for projects with a total valuation of $0 to $1,000	Development fee index	2025	$292		$325	Keep up with cost of doing business
Beginning fee for the first $1,000 of value for projects with a total valuation of $1,001 to $25,000 Marginal rate for each additional $100 of value or fraction thereof	Development fee index	2025	$292 $1.35		$325 $1.60	Keep up with cost of doing business

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Beginning fee for the first $25,000 of value for projects with a total valuation of $25,001 to $50,000 Marginal rate for each additional $100 of value or fraction thereof	Development fee index	2025	$616 $1.30		$709 $1.55	Keep up with cost of doing business
Beginning fee for the first $50,000 of value for projects with a total valuation of $50,001 to $75,000 Marginal rate for each additional $100 of value or fraction thereof	Development fee index	2025	$941 $1.25		$1,096.50 $1.50	Keep up with cost of doing business
Beginning fee for the first $75,000 of value for projects with a total valuation of $75,001 to $100,000 Marginal rate for each additional $100 of value or fraction thereof	Development fee index	2025	$1,253.50 $1.20		$1,471.50 $1.40	Keep up with cost of doing business
Beginning fee for the first $100,000 of value for projects with a total valuation of $100,001 to $175,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$1,553.50 $6.50		$1,821.50 $7.75	Keep up with cost of doing business
Beginning fee for the first $175,000 of value for projects with a total valuation of $175,001 to $250,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$2,041 $6.50		$2,402.75 $7.75	Keep up with cost of doing business

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Beginning fee for the first $250,000 of value for projects with a total valuation of $250,001 to $500,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$2,528.50 $6.25		$2,984 $7.50	Keep up with cost of doing business
Beginning fee for the first $500,000 of value for projects with a total valuation of $500,001 to $750,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$4,091 $6		$4,859 $7	Keep up with cost of doing business
Beginning fee for the first $750,000 of value for projects with a total valuation of $750,001 to $1,000,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$5,591 $6		$6,609 $7	Keep up with cost of doing business
Beginning fee for the first $1,000,000 of value for projects with a total valuation of $1,000,001 to $1,500,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$7,091 $5.75		$8,359 $6.75	Keep up with cost of doing business
Beginning fee for the first $1,500,000 of value for projects with a total valuation of $1,500,001 to $2,000,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$9,966 $5.50		$11,734 $6.50	Keep up with cost of doing business

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Beginning fee for the first $2,000,000 of value for projects with a total valuation of $2,000,001 to $2,500,000	Development fee index	2025	$12,716		$14,984	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$5		$6	
Beginning fee for the first $2,500,000 of value for projects with a total valuation of $2,500,001 to $3,000,000	Development fee index	2025	$15,216		$17,984	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$5		$6	
Beginning fee for the first $3,000,000 of value for projects with a total valuation of $3,000,001 to $3,500,000	Development fee index	2025	$17,716		$20,984	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$4.50		$5.25	
Beginning fee for the first $3,500,000 of value for projects with a total valuation of $3,500,001 to $4,000,000	Development fee index	2025	$19,966		$23,609	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$4.25		$5	
Beginning fee for the first $4,000,000 of value for projects with a total valuation of $4,000,001 to $4,500,000	Development fee index	2025	$22,091		$26,109	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$3.75		$4.50	

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Beginning fee for the first $4,500,000 of value for projects with a total valuation of $4,500,001 to $5,000,000	Development fee index	2025	$23,966		$28,359	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$3.75		$4.50	
Beginning fee for the first $5,000,000 of value for projects with a total valuation of $5,000,001 to $10,000,000	Development fee index	2025	$25,841		$30,609	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$3.25		$4	
Beginning fee for the first $10,000,000 of value for projects with a total valuation of $10,000,001 to $25,000,000	Development fee index	2025	$42,091		$50,609	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$3.25		$4	
Beginning fee for the first $25,000,000 of value for projects with a total valuation of $25,000,001 to $50,000,000	Development fee index	2025	$90,841		$110,609	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$3.25		$3.25	
Beginning fee for the first $50,000,000 of value for projects with a total valuation of $50,000,001 to $75,000,000	Development fee index	2025	$172,091		$191,859	Keep up with cost of doing business
Marginal rate for each additional $1,000 of value or fraction thereof			$2.75		$2.75	

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Beginning fee for the first $75,000,000 of value for projects with a total valuation of $75,000,001 to $100,000,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$240,841 $2.75		$260,609 $2.75	Keep up with cost of doing business
Beginning fee for the first $100,000,000 of value for projects with a total valuation of $100,000,001 to $150,000,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$309,591 $2.25		$329,359 $2.25	Keep up with cost of doing business
Beginning fee for the first $150,000,000 of value for projects with a total valuation of $150,000,001 to $200,000,000 Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$422,091 $2.25		$441,859 $2.25	Keep up with cost of doing business
Beginning fee for the first $200,000,000 of value for projects with a total valuation of $200,000,001 and up Marginal rate for each additional $1,000 of value or fraction thereof	Development fee index	2025	$534,591 $2		$554,359 $2	Keep up with cost of doing business

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
22.900D.010 Table D-2 – Calculation of Development Fees Determined by Value						

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
15. ~~Review of unreinforced masonry building~~ Unreinforced Masonry Building (URM) designation or seismic retrofit ~~standard:~~	a. Review to ~~change~~ appeal unreinforced masonry bearing wall building designation - Permit Fee - Plan Review b. ~~Review to determine seismic retrofit standard of previously retrofitted unreinforced masonry building~~ Permits for work associated with any earthquake retrofit of an unreinforced masonry building contributing to a code compliant retrofitted URM - Permit Fee - Plan Review	2025	- None - SDCI Base Fee x 1 - None - SDCI hourly rate; 1 hour minimum		- None - SDCI Base Fee x 1 (waived if appeal approved) - 50% DFI - 50% DFI	Setting incentive to upgrade with this voluntary program
ORDINANCE SECTION 4						
22.900D.150 Electrical permit fees						
D. Renewals and Reestablishment The fee to renew or reestablish an electrical permit	- Renewed 30 days prior to expiration or up to 1 year after - More than 1 year after	2025	N/A N/A		SDCI Base Fee x 1/4 SDCI Base Fee x 1/2	Setting an incentive for renewing permits before expiration
Table D-14 for 22.900D.150 - Electrical permit fees (When Plans Are Reviewed)						
Renewable Energy Systems: 12kw to 26kw	Renewable Energy System when plans are reviewed	2025	N/A		SDCI Base Fee x 3	Moving to D-14 table for when plans are required
Table D-15 for 22.900D.150 - Electrical permit fees (When Plans Are Not Required)						
Entire Table is Being Deleted and Reconfigured	Electrical permit fees table for when no plans are required	2025				This table is being entirely redone for customer ease and clarity of fees
Table D-15 for 22.900D.150 - Electrical permit fees (When Plans Are Not Required)						
1. Administrative Fee a. Administrative fee in addition to fees in table b. Change fee if permit is changed	Administrative fees	2025	N/A		55.48 55.48	Table redone for customer ease and clarity of fees

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
2. Minimum Permit Fee	Minimum price for an OTC permit	2025	N/A		105.12	Table redone for customer ease and clarity of fees
3. Specialty Permits a. Service Repair	Any size	2025	N/A		$146.00	Table redone for customer ease and clarity of fees
b. Temporary Construction Power	Any size	2025	N/A		$146.00	Table redone for customer ease and clarity of fees
c. Ufer Installation Only	Any size	2025	N/A		Administrative Fee Only	Table redone for customer ease and clarity of fees
d. Ufer Test Only	Any size	2025	N/A		$292.00	Table redone for customer ease and clarity of fees
e. Underground Work Only	Any size	2025	N/A		$146.00	Table redone for customer ease and clarity of fees
f. SCL Request for Safety Inspection	Any size	2025	N/A		$146.00 No administrative fee	Table redone for customer ease and clarity of fees
g. Special Events	I. Inspections occurring during normal business hours II. Inspections occurring outside normal business hours	2025	N/A		SDCI Base Fee x 1 (minimum 1/2 hour) SDCI Base Fee x 1.5 (minimum 1.5 hours)	Table redone for customer ease and clarity of fees
4. Inspection Only	Each	2025	N/A		$146.00	Table redone for customer ease and clarity of fees

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
5. Low-voltage and Communication Systems	Low-voltage systems – sound systems, security systems, fire alarms, nurse call, industrial controls, and similar a. Control unit b. Devise Communications systems – voice cable, data cable, coaxial cable, fiber optics, and similar a. Control unit b. Outlet	2025	N/A		Requires separate permit for each system $17.52 each $2.92 each The maximum fee is $636.56 $17.52 each $2.92 each	Table redone for customer ease and clarity of fees
6. New or Altered Electrical Service	- Up to 125 amps - 150 to 200 amps - 225 to 350 amps - 400 amps or more	2025	N/A		$146.00 $292.00 $365.00 Plan Review Only	Table redone for customer ease and clarity of fees
7. Branch Circuit and/or Feeder (new or altered)	- Up to 25 amps - 30 to 50 amps - 60 to 200 amps - 225 to 350 amps	2025	N/A		$26.28 $43.80 $146.00 $292.00	Table redone for customer ease and clarity of fees
8. Heaters and Furnaces	- Up to 2kw - 3kw to 15kw - 16kw to 40kw - 41kw or more	2025	N/A		$8.76 $23.36 $78.84 $146.00	Table redone for customer ease and clarity of fees
9. Transformers	- Up to 6kva - 7kva to 15kva - 16kva to 45kva - 46kva or more	2025	N/A		$20.44 $64.24 $146.00 $219.00	Table redone for customer ease and clarity of fees

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Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
10. Car Chargers	- Level 1 Car Charger (120 volts) Each - Level 2 Car Charger (208 – 240 volts 15 amps to 25 amps 30 amps to 50 amps 60 amps to 225 amps 250 amps or more - Level 3 Car Charger (DC) 15 amps to 50 amps 60 amps to 125 amps 150 amps to 225 amps 250 amps ore more	2025	N/A		$26.28 $26.28 $52.56 $108.04 Plan Review Only $73.00 $146.00 $219.00 Plan Review Only	Table redone for customer ease and clarity of fees
11. Renewable Energy Systems (photovoltaic, wind power generation, etc.)	Below 12kw	2025	N/A		$438.00	Table redone for customer ease and clarity of fees
12. Motors	- Up to 1/2 HP - 3/4 to 5 HP - 6 to 20 HP - 21 to 50 HP - 50 HP or more	2025	N/A		$8.76 $32.12 $73.00 $146.00 $219.00	Table redone for customer ease and clarity of fees

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
ORDINANCE SECTION 5						
22.900H.020 Rental housing registration and renewal fee						

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Registration and renewal of a rental housing unit	Fee for registering or renewing a property containing rental housing units	2024	$110/first rental housing $20/for each additional rental unit		$120/first rental housing $30/for each additional rental unit	Keep up with cost of doing business
ORDINANCE SECTION 6						
22.900H.030 Rental housing registration and renewal late fee						
Registration and renewal of a rental housing unit late	Fee for registering or renewing a property containing rental housing units late	2024	$30/per property plus registration or renewal fee		$50/per property plus registration or renewal fee	Keep up with cost of doing business
ORDINANCE SECTION 7						
22.900H.050 Private qualified rental housing inspector training and registration fees						
Private qualified rental housing inspector training and registration fees	Fee for private qualified rental housing inspector training Fee for registering as a private qualified rental housing inspector	2024	$300 $300		$325 $325	Keep up with cost of doing business
ORDINANCE SECTION 8						
22.900H.060 Rental housing unit inspection fees if the Department serves as a qualified rental housing inspector						
The Department serving as rental housing inspector	Fee for the Department to serve as a qualified rental housing inspector to perform inspection	2024	$210/one housing unit $40/each additional unit on the same property		$230/one housing unit $50/each additional unit on the same property	Keep up with cost of doing business
ORDINANCE SECTION 9						
22.900H.070 Late inspection submittal fee						
Late inspection submittal fee	Fee for submitting a rental housing inspection certificate of compliance after the due date	2024	$30		$50	Keep up with cost of doing business
ORDINANCE SECTION 10						
22.900H.080 Private inspection submittal processing fee						

NOTE: "Date Last Modified" is the effective date of change

Fee Type	Description	Last Modified	Endorsed 2026 Fee		Proposed 2026 Fee	Comments
Private inspection of rental housing	Fee for receiving and process a rental housing inspection certificate submitted by a private qualified rental housing inspector	2024	$50		$60	Keep up with cost of doing business

File #: CB 121106, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to street and sidewalk use; amending the Street Use Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.

WHEREAS, Section 15.04.074 of the Seattle Municipal Code authorizes and directs the Director of Transportation to prepare and recommend to the City Council, for passage by ordinance, a schedule of fees applicable to all street and sidewalk use permits ("the Street Use Fee Schedule" or "fee schedule") that may take into consideration the desirability or undesirability of the use or occupation relative to the rights of the public; and

WHEREAS, Street Use fees are intended to cover full costs of permit issuance, inspection, and plan review, and it is appropriate that those wishing to use public rights-of-way should bear the costs associated with obtaining appropriate street and sidewalk use permits; and

WHEREAS, Ordinance 125185 authorizes the Director of Transportation to annually adjust fees administratively, and instead this annual adjustment is included in this ordinance for 2026 issuance, renewal, and hourly review and inspection service rates; and

WHEREAS, Street Use fees for any tree-related work have been adjusted to include hourly review and inspection for the Street Tree-Approval for Development Projects permit type, to adjust citation penalty fees for work without a street tree permit, and to update definitions for street tree permits; and

WHEREAS, the citywide fee waiver for street and sidewalk activities and vending authorized under Ordinance 126915 sunsets on January 1, 2026, and those fees are reintroduced with this fee schedule; NOW,

THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The Seattle Department of Transportation (SDOT) Street Use Fee Schedule, last amended by Ordinance 127135, is replaced by the SDOT Street Use Fee Schedule attached as Attachment A to this ordinance. Otherwise, authority to adjust rates and fees as authorized in Ordinances 125945 and 125185 remains in effect.

Section 2. This ordinance shall take effect and be in force on January 1, 2026.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Attachment A - Seattle Department of Transportation Street Use Fee Schedule

Seattle Department of Transportation 2026 Street Use Fee Schedule

Effective January 1, 2026

Table A – Base Permit Fees	
Permit Type	**Base Permit Fee**
ROW Simple Issuance	$214
ROW Complex Issuance	$744
Major (SIP/UMP) Permit Issuance	$9,149
SIP Lite Issuance	$3,501
No Permit/No Job Start Fee	$376
Street Vacation Processing	$12,227
Council Term Issuance	$437
General Long-Term Issuance	$437
General Long-Term Renewal	$332
Year-round Public Street & Sidewalk Activities Issuance, including Year-round Farmers Markets	$222
Seasonal or Temporary Public Street & Sidewalk Activities Issuance, including Seasonal Farmers Markets	$83
Temporary Private Street & Sidewalk Activities Issuance	$1,008+ Table B4
Year-round Business Activation Issuance	$1,351+$222 for each Additional Space
Year-round Business Activation Renewal	$652
Seasonal Business Activation Issuance	$554
Year-round Site-Specific Vending Issuance	$1,052
Year-round Site-Specific Vending Renewal	$613
4-month Site Trial Vending Issuance	$222
Temporary Event Vending (max 4 event days) Issuance	$83
Annual Route Vending Issuance	$332
Event Pole Banner Issuance	$332

Table A1 – Hourly Review and Inspection Service Rates	
Service Rate Type (for all City staff)	**Base Permit Fee**
Hourly Review and Inspection	$367
Overtime Hourly Review and Inspection	$737

Table A2 - Uses with No Base Permit Fee	
Use Description	**Use Code**
Gardening in the ROW	1
Street Tree Permit: Tree Planting, Pruning or Removal (Non-Development)	1T
Street Tree Permit: Tree Planting, Pruning or Removal (Approved for Development)	2T
Unimproved right-of-way and shoulder planting with minimal ground disturbance of 1 cubic yard or less	1D
Miscellaneous User per SMC 15.04.100	54
Residential Street Barricading for Neighborhood Activation (e.g. block parties, play streets)	54B
Barricading for Public Safety	54C
Sidewalk or Driveway Maintenance or Repair (less than 100 sq. ft.)	55
First Amendment Vending or Expressive Activity	19B/19K
Public Activation Amenities (e.g. street furniture, art)	52
Advertising in the ROW (e.g. signs, graphics)	6

Table A3 – Modification Fee	
Use Description	**Modification Fee**
Standard Permit Modification Issuance	$308

Table B1 – Use Fee Model						
Density Factors	**Urban Center**		**Urban Village**		**Neither**	
	$1.38		$0.88		$0.25	
Mobility/Safety Factors						
Street Category	**Arterial**		**Non-Arterial**		**Alley**	
	$0.50		$0.00		$0.00	
Modal Priority	**Transit Blocked**	**Transit Impacted**	**Bike Blocked**	**Bike Impacted**	**Ped Blocked**	**Ped Impacted**
	$0.25	$0.00	$0.25	$0.00	$0.25	$0.13
Use Fee Calculation						
Summation of all uses by frontage: (Sum of all Factors) x (s.f. occupied/100) x (Duration) x (Escalation Rate per Table B2)						

Table B2 – Use Fee Model Escalation Rates		
Duration (days)	**Arterial**	**Non-Arterial**
0-30	x 1	x 0
31-60	x 2	x 1
61-90	x 4	x 1
91-120	x 8	x 2
121-150	x 12	x 2
151-210	x 12	x 4
211-270	x 12	x 8
271+	x 12	x 12
31D permits	$0.88 per square foot	

Table B3 – Short-Term Uses with Use Fees		
Use Description	**Use Code**	**Permit Type(s)**
Installation or removal of encroachments	29B	ROW Complex
ROW construction staging	31	ROW Complex
Scaffolding installation, removal and non-walk thru staging	50	ROW Complex
Crane installation and removal or staging and operation	44	ROW Complex
Pavement restoration	40/51M	ROW Complex
Utility infrastructure	51-51E	ROW Complex & UMP
Privately owned utility	51G	ROW Complex
Preparatory or exploratory work	51I	ROW Complex
Small wireless facility	51Z	ROW Complex

Table B4 – Temporary Activation Use Fees		
Use Description	**Use Code**	**Short Term Use Fees**
Temporary Private Street & Sidewalk Activities – Daily Recurrence	3APRI	$199/day after first date on same permit

Table C1 – Long-Term Uses with Long-Term Occupancy Fees		
Use Description	**Use Code**	**Proposed Long-term Occupancy Fee**
Fixed ground signs	2A	$965/sign
Maintenance of at-grade structures	7	Table C2
Structures, moorage, and overhangs in underwater streets	7A	$2.74/sf
Maintenance of below- and above-grade structures, including elevated access structures	7C	$.88/sf
Fenced material storage and private use	12	Table C2
Active areaways existing prior to January 1, 1995	16	$.88/sf
First Amendment vending	19B	$63/month
Stadium event vending	19C	Table C2
Annual vending from a public place sidewalk or plaza	19E	Table C2
Annual food-vehicle zone vending (paid parking)	19G	$601 (each 4-hr period x each day per week)
Annual food-vehicle zone vending (unpaid parking)	19H	$131 (each 4-hr period x each day per week)
Underground storage tank: non-decommissioned	21	$965/tank
Permanent soldier piles	22B	$1,272/pile
Structures, moorage, and overhangs in state waterways	WW100	$2.74/sf

Table C2 - Occupation Fee Model			
Street Category	**Urban Center**	**Urban Village**	**Neither**
Arterial	$1.76	$1.70	$1.13
Non-Arterial	$1.51	$1.45	$0.88

Table D1 – Term Permit Fee Model		
Location	**Use Description**	**Degree of Alienation**
Sub-surface	Utility tunnels/structures	0.3
	Vehicle/pedestrian tunnels	0.25
At-grade	Public plazas, artwork	0.1
	Structures, restricted access	0.8
	Utility structures	0.5
Above grade	Overhead building structures	0.75
	Private use skybridges	2
	Semi-public use skybridges	0.75
	Public use skybridges	0.1
	Vehicle bridges	0.5
	Public use vehicle ramps	0.2
Other	Sustainable building features**	0.1

* In order to qualify for this degree of alienation factor, the development must be participating in the City's Living Building Program, be capable of achieving Leadership in Energy and Environmental Design (LEED) platinum certification, or both. Programmatic term permit and franchise agreements fees are established by ordinance.

Term Permit (use code 62) annual occupation fee equation: ((land value) x (use area) x (rate of return) x (degree of alienation)) + PSM issuance or renewal fee

Table D2- Shoreline Street End Fee Model
Shoreline Street End (use code 11) annual occupation fee equation: ((land value) x (use area) x (rate of return) x (demand probability) x (maritime industrial use)) + General Long Term Issuance or General Long Term Renewal fee

Table E1 – Citation Penalty Fee Schedule			
Adjacent Lot Zone or Permit Type	**Citation Penalty Fee***		
	1st Violation	**2nd Violation**	**3rd + Violation**
RSL, NR1, NR2, NR3 (“Residential Zones”), Public Space Management Permits, or Maintenance Activities**	$315	$629	$1,258
All other zones (“Non-Residential Zones”), Street Tree Permits) or Utility Construction Permits	$1,258	$2,516	$5,032
Proposed Snow and ice removal*** in RSL, NR1, NR2, NR3 (“Residential Zones”)	$63	$63	$63
Snow and ice removal*** in all other zones (“Non-Residential Zones”)	$315	$629	$1,258

* Violators may be subject to subsequent violations within a one-year period

** “Maintenance Activities” includes violations of Chapters 15.20 of the Seattle Municipal Code

*** “Snow and ice removal” references Seattle Municipal Code Section 15.48.010

Definitions

Factor/Term	Description
ROW Simple	A simple permit is a permit that requires minimal review, such as a dumpster or storage container.
ROW Complex	A complex permit requires technical review and coordination, such as a 50-foot utility trench, a tower crane or other construction staging.
General Long-Term	Permits scheduled to renew on an annual basis for long-term, continuing uses of public right-of-way. This applies to Council Term and Shoreline Street End permits as well as the following long-term permit use codes: 2A, 3D, 7, 7A, 7C, 8, 11, 12, 14, 16, 19A, 21, 22B, 29A, 62, WW100, and WW150 that all have base fees listed on Table A. It does not apply to long-term permit use codes 6 and 52 which are included in Table A2.
Public Street & Sidewalk Activities	A public street and sidewalk activity is open to the public.
Private Street & Sidewalk Activities	A private street and sidewalk activity is for invited guests, customers, or a select intended audience only.
Year-round Business Activation Permit	A long-term permit for year-round sidewalk cafes, curbspace cafes, and merchandise displays. This applies to the following long-term use codes: 18A, 18B, 18D, and 18E.
Year-round Business Activation Additional Space	A space is defined as one of the following: a sidewalk frontage zone along a single building frontage, a sidewalk furniture zone along a single building frontage, or a curbspace along a single building frontage. The first space on an application is included in the base Year-round Business Activation Issuance Fee; each additional space is charged an Additional Space fee.
Seasonal Business Activation Permit	A permit for seasonal sidewalk cafes, curbspace cafes, and merchandise displays. These permits are active only from April 1 through October 31 of their issuance year. This applies to the following use codes: 18AS, 18BS, 18DS, 18ES.

Street Tree Permit (Not Development)	A permit for routine tree work, such as planting, pruning, or removal, within the planting strip or public right-of-way. This permit is meant for non-development-related activities. This applies to the following use code: 1T.
Street Tree Permit (Conceptual Approval for Development)	A permit for any tree-related work within the planting strip or public right-of-way as part of a development project. This permit covers activities such as planting, pruning, protecting, relocating, or removing street trees to ensure compliance with development code requirements. These permits include charges for hourly review and inspection service charges in Table A1. This applies to the following use code: 2T.
Land value	For Term permits, the value of the use area in the right-of-way shall be based on the abutting parcel's current per-square-foot land value as determined by the King County Assessor. If the use area extends beyond the right-of-way centerline or abuts multiple parcels, the permit fee shall be calculated by averaging the abutting parcels' current land values. For Shoreline Street End permits, the value of the use area in the right-of-way shall be based on the abutting parcel's current per-square-foot land value as determined by the King County Assessor. If the use area extends beyond the centerline of the right-of-way or abuts multiple parcels, the permit fee shall be calculated for each portion of the use area according to the current per-square-foot land value of the abutting parcels. If all parcels abutting the Term or Shoreline Street End permitted use area are government-owned and the parcels are not tax assessed in whole or in part by King County, the parcels shall be excluded when establishing the Term or Shoreline Street End permit fee. To determine the permit fee, the current per-square-foot land value as determined by the King County Assessor of the closest privately-owned parcel or parcels with the same zoning or shoreline designation of the Term or Shoreline Street End permitted use area shall be averaged. If the next closest privately-owned parcel or parcels do not have the same underlying zoning or shoreline designation as the abutting government-owned parcel, the Seattle Department of Transportation shall consult with the City Appraiser. The City Appraiser shall determine if the next closest parcel or parcels with similar zoning or shoreline designation reasonably establishes the current per-square-foot land value of the use area in the right of way for fee calculation purposes.
Use area	Square footage of the permitted encroachment in the right-of-way, as authorized by Seattle Department of Transportation.
Transit/Bike/Ped Impacted	When a transit lane, bike lane or pedestrian sidewalk or pathway is partially closed, but mobility for the traveling public is maintained.

Transit/Bike/Ped Blocked	When a transit lane, bike lane or pedestrian sidewalk or pathway is closed to the traveling public.
Rate of return	Annualized rate of return on market value of the right-of-way, as established by the City Appraiser or a State of Washington Certified General Real Estate Appraiser retained by the Director of Transportation.
Degree of alienation	For Term permits, the degree of impact on the public, utilities, right-of-way, and other potential uses of the right-of-way based on City policy, as established by Seattle Department of Transportation.
Demand probability	For Shoreline Street End permits, the estimated demand of probable use shall be based on factors that include, but are not limited to, location, access, size, view, and topography; as established by the City Appraiser or a State of Washington Certified General Real Estate Appraiser retained by the Director of Transportation. Refer to Ordinance 123611, Attachment A: Demand Probability Factor. The Director of Transportation is authorized to update Attachment A based upon the recommendations of the City Appraiser or a State of Washington Certified General Real Estate Appraiser. The new Demand Probability Factor shall become effective when the updated Demand Probability Factor is adopted by rule.
Maritime Industrial Use Discount Factor	To support the City's policies of protecting its maritime uses, a 50 percent discount factor shall apply to that portion of the Shoreline Street End occupied by a legally established water-dependent or water-related use as defined in Seattle Municipal Code Section 23.60.944.

Use of Shoreline Street End Fees

The Department of Transportation is directed to use the shoreline street end permit fees credited to the Transportation Operating Fund for the following purposes:

(a) Notifying property owners that abut shoreline street ends of the need for permits for private use of the street end and of the fee schedule;
(b) Administering and inspecting shoreline street end use;
(c) Verifying property boundaries and area of use;
(d) Matching funds for neighborhood improvements of shoreline street ends for public use;
(e) Signing, demarcating, and maintaining shoreline street ends; or
(f) Funding street and sidewalk improvements within a half-block radius of any of the shoreline street ends identified in Exhibit A to Resolution 29370 that directly contribute to public access to the shoreline street end.

Use of Vending Fees

Fees for vending activities authorized under Chapter 15.17 shall be deposited in the Transportation Fund. Street Use permit fees for vending activities may be used by other City departments for vending enforcement as authorized by the Director of Transportation and shall be used by the Department of Transportation for the following purposes:

(a) Administering the vending program, including notifying property owners abutting a proposed vending site designated by the Department of Transportation;
(b) Verifying property boundaries and square footage of usage;
(c) Designating pre-approved vending sites by the Department of Transportation;
(d) Signing and demarcating designated vending sites and food vehicle zones;
(e) Attending meetings or hearings;
(f) Preparing documents, legislation, forms, and notices;
(g) Inspecting and enforcing permitted or illegal vending activity; or
(h) Engaging in any other vending-related activity as directed by the Director of Transportation.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Transportation	Alyse Nelson	Jennifer Breeze

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to street and sidewalk use; amending the Street Use Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.

Summary and Background of the Legislation: This legislation amends the Street Use Fee Schedule to reflect updated fees and to make the following changes:

- Defines and separates development-related and non-development-related tree planting, pruning, and removal permit fees. Development-related tree permits will now have hourly review and inspection fees. This legislation also updates tree-related citation penalty fees.

- Updates the Fee Schedule to reflect the January 1, 2026 sunset of the citywide fee waiver for new permit applications for street and sidewalk activities and vending as authorized under Ordinance 126915.

- Increases permit issuance, renewal, and hourly service rates by 2.6% to account for inflation as calculated by the Bureau of Labor Statistics in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the Seattle-Tacoma-Bellevue area since they were last adjusted in 2024 for the 2025 Street Use Fee Schedule. This is allowed administratively by ordinance but is being included in this update for efficiency.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Expenditure Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
Expenditure Change ($); Other Funds	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

Revenue Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

Revenue Change ($); Other Funds	2026	2027 est.	2028 est.	2029 est.	2030 est.
	$1,764,000	$1,764,000	$1,764,000	$1,764,000	$1,764,000

Number of Positions	2026	2027 est.	2028 est.	2029 est.	2030 est.
Total FTE Change	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2026 Revenue	2027 Estimated Revenue
Transportation Fund (Fund 13000)	SDOT	OTR0011S - SU Fees-Service	$1,750,000	$1,750,000
		OTR0011U - SU Fees-Use, Occ, Penalty	$14,000	$14,000
		TOTAL	**$1,764,000**	**$1,764,000**

Revenue/Reimbursement Notes:

The proposed Fee Schedule update may have several revenue implications:

- Increasing hourly service rates, issuance, and renewal fees by an inflation factor of 2.6% (the weighted 12-month CPI-W for the Seattle-Tacoma-Bellevue area as of June 2025) will help us keep up with inflation. We estimate that this change will increase revenue by $796,000.

- Street Tree permit fees related to development activity will now include hourly review and inspection service fees, which will increase our ability to pay for SDOT Urban Forestry staff who complete permit-related work.
    - Although no new positions are proposed with this Fee Schedule update, this will allow us to consider future expansions to staffing to be able to keep up with development-related permit review, inspection, and enforcement.
    - We estimate that this change will increase revenue by $954,000, based on 650 anticipated annual permits with an average of four hours of review and inspection each at an hourly rate of $367.

- Updates to citation fees for tree-related activities will better align the citation fees for right-of-way trees with the enforcement penalties on private property issued by the Seattle Department of Construction and Inspections (SDCI). Over the past few years, we have only issued a few citations, so this increase is not anticipated to be significant. With a volume of 15 citations per year, the increased penalties would increase revenues by $14,000.

- The updated Fee Schedule reflects the January 1, 2026 sunset of the fee waiver for street and sidewalk activities vending which was authorized under Ordinance 126915. While this legislation updates the Fee Schedule to reflect the sunset of the fee waiver, this legislation does not have any fiscal impacts related to the fee waiver sunset, as the sunset was already specified by Ordinance 126915.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

There are no costs directly associated with implementing this legislation. Updating the Fee Schedule is a standard business process that SDOT conducts routinely with existing resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Not implementing the legislation would have costs because inflation would not be accounted for in our Fee Schedule, meaning we would be getting less value from use and occupancy fees that are intended to add value to Seattle residents and businesses in the form of managing right-of-way, activating public space, and leveraging development and utility restoration efforts. The adjustments to issuance, renewal, and hourly service rates; updates focused on tree planting, pruning, and removal; and updates to citation fees will help SDOT advance towards the codified goal of full cost recovery of operating costs.

Please describe how this legislation may affect any City departments other than the originating department.

This legislation would affect other City Departments that pay SDOT for Street Use permits for their work in the public right-of-way, including Seattle Public Utilities and Seattle City Light.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
This legislation impacts all Street Use permit applicants, including businesses, residents, developers, and public and private utilities. It will not disproportionately impact vulnerable or historically disadvantaged communities.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
Not applicable.

iii. What is the Language Access Plan for any communications to the public?
We will work with our public engagement and communications staff to develop an appropriate plan to inform affected parties about the Fee Schedule updates. Typically, that includes emails or newsletters to permittees, website updates, and sharing with affected internal and external stakeholders both via email and at appropriate standing meetings.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
No.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
No.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
Not applicable.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121107, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to Seattle Parks and Recreation; establishing the 2026 fee schedule for the use of park properties and other park and recreation facilities and services; and superseding previous park and recreation fee schedules.

WHEREAS, on November 21, 2024, the Seattle City Council approved Ordinance 127143, which established the 2025 fee schedule for the use of park properties and other park and recreation facilities and services and superseded previous park and recreation fee schedules, pursuant to Section 18.28.010 of the Seattle Municipal Code; and

WHEREAS, the City Council wishes to adopt a 2026 Seattle Parks and Recreation Fee Schedule effective January 1, 2026; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Effective January 1, 2026, the Superintendent of Parks and Recreation is authorized to charge the fees substantially in the form set forth in the 2026 "Seattle Parks and Recreation Fee Schedule," attached as Attachment 1 to this ordinance, and all prior Seattle Parks and Recreation fee schedules are superseded.

Section 2. The provisions of this ordinance and of Attachment 1 to this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance or Attachment 1, or the invalidity of their application to any person or circumstance, does not affect the validity of their remainders or the validity of their application to other persons or circumstances.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Attachment 1 - Seattle Parks and Recreation Fee Schedule: 2026 Fees and Charges

SEATTLE
PARKS AND RECREATION
FEE SCHEDULE

2026 Fees and Charges

Seattle Parks & Recreation
healthy people healthy environment strong communities

2026 RATES EFFECTIVE JANUARY 1, 2026

ATTENTION: All fees include taxes where applicable, unless otherwise indicated. If additional taxes are assessed, fees may be increased by the amount of the tax. MasterCard, Visa and American Express credit cards are accepted at selected facilities as a form of payment for 2026 Fees and Charges.

NOTE: Call (206) 684-4075 for additional information. The Seattle Parks and Recreation website also provides complete fee information at http://www.seattle.gov/parks

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SEATTLE PARKS AND RECREATION
FEES AND CHARGES

AUTHORITY AND GENERAL PROVISIONS

- **Authority**

Fees and charges are necessary to provide financial support to the Seattle Parks and Recreation (the Department) for the operation and maintenance of programs, facilities, and park grounds. The revenue generated by these fees constitutes only a portion of funds required for operating and maintaining the Park System. All fees collected from park and recreation activities and concessions are used exclusively for the Park System, as these funds are deposited in the Park and Recreation Fund, not the City General Fund. Fees and charges are proposed each year by the Department as a part of the annual budget process. Both the Mayor and City Council review and, by ordinance, authorize the Department to collect these fees and charges.

- **General Provisions**

The Superintendent of the Seattle Parks and Recreation is authorized to establish a fee for requested uses not included in this schedule, keeping the Mayor and the City Council advised thereof. The Superintendent of the Seattle Parks and Recreation is authorized, as provided in Seattle Municipal Code (SMC) Chapter 18.28, to waive or reduce any fees in this Schedule.

The Superintendent of the Seattle Parks and Recreation is authorized, as provided in SMC Chapter 18.28, to establish experimental rates, and to engage in special promotional and marketing activities to enhance Departmental programs. These include, but are not limited to, use of 2 for 1 coupons, 50% discount coupons and free admission days for children. Discounts for Senior Adults (age 65 and over) vary per program. These types of activities may occur at various Department facilities throughout the year.

The Superintendent of the Seattle Parks and Recreation is authorized, as provided in SMC Section 18.24.010, to operate for fee parking without recourse to commercial or private operators such parking lots under the Department's jurisdiction as are deemed desirable with the concurrence of the City Council by resolution as to location and fee schedule, consistent with provisions of RCW 35.86.010 and 35.86.040 which so permit such owner operation.

The Superintendent of the Seattle Parks and Recreation is authorized, as provided in SMC Chapters 18.04 and 18.28, to approve the free use of Department facilities by the Associated Recreation Council, recognized recreation advisory councils, and other organizations that are open to the public, that further Department goals and programs, and that apply any proceeds to Park and Recreation services.

In addition to the fees and charges identified herein, the user may be required to pay any additional Department costs resulting from such use, and to pay a reasonable portion of the City's costs for traffic control and police services when the user's event requires them. Cancellation of reservations for Parks and Recreation facilities or services may result in loss of payment or a service charge (see Appendix D). For further information, contact Seattle Parks and Recreation at (206) 684-4075.

Fees contained in this Fee Schedule shall not apply to permits issued pursuant to SMC Chapter 15.35 "Filming."

STAFFING FEES

Rentals are required to have at least one staff in attendance. If additional staff are required due to the nature of the event or the anticipated attendance, a fee of $39.00 will be multiplied by the number of staff required for the event. Additionally, staff rates increase 1½ times per hour on holidays.

Staffing fees are applicable at:

- Tateuchi Community Room
- Shoseian Tea House
- West Seattle Stadium
- Interbay Stadium
- Lower Woodland #1 Field, when using scoreboard
- Gymnasium rentals
- Boathouse, Bathhouse, Shelterhouse, and Pumphouse Rentals
- Magnuson Park (Event attendants)
- Park Area Ceremonies (Ceremony attendants) – Additional staff fees will be charged when wedding or ceremony is large and/or complex

BOOKING FEES

Booking fees are a requirement when requesting a facility rental. A non-refundable booking fee of $39.00 is applicable at:

- General Swimming Pool Rentals
- Swimming Pools – Competitive Sports Rentals
- Community Centers – Hourly Room and Gymnasium Rental Fees
- Camp Long – Meetings rooms
- Bathhouse, Boathouse, Pumphouse, and Shelterhouse Rentals, and Magnuson Park Indoor Rentals
- Any other facility as applicable.

ADMISSION FEES

QUICK CARDS

- **Seattle Parks and Recreation "Quick Cards"**

This reusable card features a barcode and photo of the participant. It allows fast, easy, self-service access to a variety of selected fee-based or free programs (recreational swims, fitness swims, weight room access, teen centers, etc.) at various facilities. This non-refundable, non-transferrable card can be reloaded, renewed, or added with new features/programs as desired or as they become available. There is a $5.00 replacement fee for lost or stolen cards. For further information, call the Business Service Center at (206) 684-5177.

GOLF COURSES

- **Interbay, Jackson, West Seattle Golf Courses and Bill Wright Golf Complex**

The Superintendent of the Seattle Parks and Recreation is authorized to establish all greens fees and all other golf facility or service fees (including, but not limited to, driving range, carts, cars, play cards, lessons, and room rentals) consistent with and subject to the contract entered into with Premier Golf Centers, LLC (Premier), as authorized by separate ordinance. Golf program fees will be prominently posted at all times in each clubhouse. Call the following for further information:

Interbay	(206) 285-2200
Jackson	(206) 363-4747
Bill Wright	(206) 762-4513
West Seattle	(206) 935-5187

- **Green Lake Pitch & Putt**

Green Lake Pitch & Putt is operated through a concessions contract. Therefore, fees for participation at this facility are not governed by City Ordinance. You may contact Green Lake Pitch & Putt directly at (206) 632-2280, or the Business Resources Unit of the Seattle Parks and Recreation at (206) 684-8008, to obtain specific information related to this facility.

SEATTLE AQUARIUM

- **Aquarium Fees**

All admissions, services rendered or sales made to the public or otherwise at the Aquarium (including, but not limited to, admission fees, annual memberships, rentals, education program fees, and discounts/other programs) will be established by the Seattle Aquarium Society ("SEAS"), consistent with and subject to City Ordinance 123205 and Article 13 of the Seattle Aquarium Operations and Management Agreement. You may contact the

Seattle Aquarium directly at (206) 386-4300 to obtain further information or by visiting their web page at “seattleaquarium.org”.

VOLUNTEER PARK CONSERVATORY

• Weddings / Photography Permits

Weddings and special ceremonies may be scheduled (see page 32) and/or Photography Permits (to be used outside of public hours) may be obtained (see page 36) through the Parks Event Scheduling unit by calling (206) 684-4081.

• Admissions Fee

2026	***Note**: Educational K-12 sessions scheduled during open hours must be scheduled in advance. Contact the Conservatory for scheduling and additional fee information.*
$6.00	Adult Admission Fee
$4.00	Youth Admission Fee (6-17 years)
$4.00	Student/College/University/(with valid ID)/Adaptive/Military/ Senior (65yrs & over)/Admission Fee
Free	Children (0-5 years)

• Annual Passes

2026	**Annual passes are valid for 12 months from date of purchase (exceptions maybe made for unforeseen closures)** ***Note**: *A $5.00 service fee will be retained by the "Friends of the Conservatory" group*
$30.00*	Individual Annual Pass
$40.00*	Family Annual Pass (2 people or more up to 8)
$30.00*	Student/College/University/(with valid ID)/Adaptive/Military/ Senior (65yrs & over)/Annual Pass

• Group Rates

2026	
$35.00 per group	Group rate for **pre-registered** educational K-12 groups of 25 students; includes up to 5 adults chaperoning the group
$35.00 per group	Group guided tours, limited to 20 persons per group

JAPANESE GARDEN (Arboretum)

• Admission Fees

2026	
$10.00	Adult (18-64 years)
$6.00	Youth (6-17 years)
$6.00	Student/College/University (with valid ID)/Adaptive/Military/ Senior (65yrs & over)
Free	Children (0-5 years)

- **Special Events, Equipment Rental, & Merchandise**

2026	Fee Type	
Market Value	All groups	All merchandise sold at Japanese Gardens will be at market value. Merchandise may vary throughout the season. NOTE: The city collects this fee for the Arboretum Foundation.

- **Public/Private School Group Rate for Grades K through 12**

Organized groups of children attending an educational institution with grades K through 12 are entitled to this group fee during the regular school year, if advance reservations are made (a minimum of two weeks' notice is required for advanced reservations). *Group rates are not extended to colleges, universities, or day-care facilities.*

One responsible adult is required for every group of students, as indicated in the following ratios:

1:5 for grades K – 2
1:10 for grades 3 – 6
2:25 for grades 7 – 8
1:25 for grades 9 - 12

2026	
$30.00	Group rate for **pre-registered** educational K-12 groups of 25 students; includes up to 5 adults chaperoning the group
$15.00	Add for each additional group size of 1 to 12 students

- **Annual Pass**

Annual family pass (2 or more people up to 8) includes unlimited admission, during regular operating hours, for all members of an immediate family living in the same household, defined as two adults (guardians) and their children. Individual, Student, and Photographer annual passes include unlimited admission, during regular operating hours, for the person whose name appears on the pass. ID may be required upon entry.

2026	**Annual passes are valid for 12 months from date of purchase (exceptions maybe made for unforeseen closures)**
$35.00	Annual Pass, Individual
$65.00	Annual Pass, Family (2 or more people)
$30.00	Annual Pass - Student/College/University (with current ID)/Senior (65 & up)/Adaptive/Military
$90.00	Annual Pass, Photographer

- **Guided Tours**

Guided tours are available with paid admission on specific dates and times. Please call the gate house for more information; (206) 684-4725.

- **Meeting Rooms**

NOTE: Rentals of the Tateuchi Community Room and the Shoseian Tea House are located within and administered through the Seattle Japanese Garden. There are use restrictions due to the quiet contemplative nature of the garden as well as culture considerations in the Tateuchi Community Room.

Rentals of the Tateuchi Community Room and the Shoseian Tea House do not include access to the garden; therefore, admission fees are required for garden access.

Tateuchi Community Room

2026	
$35.00	Small Room
$75.00	Alcohol fee
$500.00	Damage deposit for events with alcohol
$250.00	Damage deposit for events without alcohol

Shoseian Tea House

The Shoseian Tea House is available for rent only to approved groups practiced in the way of tea. Groups must have a signed Use Agreement on file with the Parks Department. *Rentals will only be approved for tea ceremonies or classes. No other use is permitted.*

2026	
$35.00	Small Room
$500.00	Damage deposit for all events

AMY YEE TENNIS CENTER (Seattle Tennis Center)

SPECIAL NOTE to PARTICIPANTS: Residents may qualify for the resident fee listed below with proof of residency when booking courts or registering for programs. Persons not qualifying for residency will pay the non-resident fee listed.

Please contact Amy Yee Tennis Center at (206)-684-4764 for further details.

• Indoor Court Fees

NOTE: Singles and Doubles court fees may be made available at half price for special group clinics, tournaments, or lessons for low-income youth and senior adults during off-peak times. These programs are to be determined by the Superintendent of Parks and Recreation.

2026	Fee Type	Fees per each 1¼ hr court use
$42.00	Resident	Singles
$46.00	Non-Resident	
$52.00	Resident	Doubles
$57.00	Non-Resident	
$40.00	Resident	Senior Adult/Adaptive Singles Indoor
$44.00	Non-Resident	
$50.00	Resident	Senior Adult/Adaptive Doubles Indoor
$55.00	Non-Resident	
$60.00	Resident	Indoor Tennis Court Reservation Pass (annual)
$66.00	Non-Resident	
$10.50	Resident/ Non-Resident	Prorated Indoor court (15-minute intervals) Used when a court reservation for singles or doubles extends their court use for another 15-minutes.
$20.75	Resident/ Non-Resident	Family Drop-In Night (for a family of 4)
$26.00	Resident/ Non-Resident	Men's Drop-In Fee

• Outdoor Court Fees

NOTE: *Call (206) 684-4764 to make Amy Yee Tennis Center court reservations.*

2026	Fee Type	Fees per each 1 hour court use
$16.00	Resident	Amy Yee Tennis Center Singles/Doubles
$16.00	Non-Resident	
$16.00	Resident/ Non-Resident	Outdoor Courts throughout Seattle – Singles/Doubles

$25.00	Resident/ Non-Resident	Outdoor Private Lesson
$60.00	Resident	Outdoor Tennis Court Reservation Pass (annual)
$66.00	Non-Resident	

- **USTA & Cup League Fees**

There is a per person fee for organized tennis leagues that have pre-booked court time for inter-club competition.

2026	Fee Type	
$130.00	All teams	USTA Annual Registration Fee (5 court format)
$100.00	All teams	USTA Annual Registration Fee (3 court format)
$17.00	All players	USTA League players, each (for a 90-minute match time)
$15.00	All players	Cup League players, each (for a 75-minute match time)

- **Tennis Lessons**

Private/Semi-Private Lessons

2026	Fee Type	
$85.00/hour	Resident	One person
$93.00/hour	Non-Resident	
$95.00/hour	Resident	Two people
$104.00/hour	Non-Resident	
$105.00/hour	Resident	Three people
$115.00/hour	Non-Resident	
$115.00/hour	Resident	Four people
$126.00/hour	Non-Resident	
$125.00/hour	Resident	Five People
$137.00/hour	Non-Resident	
$22.00	Resident/ Non-resident	Time extension for Private Lessons – per each 15-minute interval
$22.00/ hour	Resident	Surcharge for lessons on City holidays
$30.00/hour	Non-Resident	

Adult Group Lessons

2026	Fee Type	

$100.00	Resident	Adult Groups, 6 weeks
$112.00	Non-Resident	
$175.00	Resident	Adult Camps, 2½ hrs per day for 4 days
$195.00	Non-Resident	
$26.00	Resident	Drill Night Drop-In per hour fee
$29.00	Non-Resident	
$50.00	Resident/ Non-Resident	Camp Drop-In per day fee
$26.00	Resident/ Non-Resident	One Class Drop-In fee, if space is available.

Adult Play – Instructional Classes

2026	Fee Type	Maximum of 5 people per Instructor
$132.00	Resident	Per person fee, 6 weeks
$150.00	Non-Resident	

Junior Group Lessons

2026	Fee Type	Ages 8-17
$72.00	Resident	Junior Group, 6 weeks
$79.00	Non-Resident	
$92.00	Resident	Junior Camp, 2½ hours per day for 4 days
$101.00	Non-Resident	

Junior Development Program

2026	Fee Type	
$72.00	Resident	Junior Team Tennis/Young Guns, 6-week session (1 time/week)
$79.00	Non-Resident	

Tiny Tots

2026	Fee Type	
$32.00	Resident	Beginning ages 4-5 (30 minutes for 6 weeks)
$35.00	Non-Resident	
$47.00	Resident	Beginning ages 6-7 (45 minutes for 6 weeks)
$52.00	Non-Resident	
$56.00	Resident	Advanced ages 6-7 (1 hour for 6 weeks)
$62.00	Non-Resident	
$68.00	Resident	Advanced ages 6-7 (1¼ hour for 6 weeks)
$75.00	Non-Resident	

Competitive Flights

2026	Fee Type	Adults (18 & older) & Senior Adults (65+)
$88.00	Resident	Doubles (6 weeks)
$97.00	Non-Resident	
$138.00	Resident	Singles (6 weeks)
$152.00	Non-Resident	
$12.00	Resident	Flight substitute – per flight (one day @ 75 minutes)
$12.00	Non-Resident	

Special Events, Equipment Rental, & Merchandise

2026	Fee Type	
# of courts x court fee, + 10%	All groups	Public Group (anyone from the general public can participate in outside-sponsored event)
# of courts x court fee, + 20%	All groups	Private Group (participation is restricted by the organizers of the event)*
$21.75	Resident	One-day clinic fee, per person
$25.00	Non-Resident	
$16.75	All rentals	Ball machine rental: per court time (does not include court fee)
$5.00	All rentals	Racket Rental, per use
Market Value	All merchandise	All merchandise at AYTC is priced at Market value (merchandise varies by season)

**Private groups or schools may reserve 2-3 courts up to 90 days prior to start date.*

Public Service Indoor Tennis Court Time

2026	Fee Type	***Note**: Rates are limited to court times established by the Senior Recreation Program Specialist.*
$5.00	Resident	Senior fee (65+ yrs.), per person
$6.00	Non-Resident	
Free	All Juniors	Junior fee (under 18 years), per person

Advisory Council Tournament Fee

2026	Fee Type	
$11.00	Resident / Non-Resident	Advisory Council Tournament fee (per player)

SWIMMING POOLS

• Recreation Swimming - Indoor and Outdoor Pools

2026	Fees include swim and/or shower use
$6.00	Youth (ages 1-17 years)
$8.00	Adult (ages 18 through 64 years)
$6.00	Senior Adult (65 years & older) and Adaptive
$4.75	Non-profit youth (ages 1-17 years) organizations (Advance approval through application required)
$91.50	Adult, 30-day unlimited entry pass for personal fitness and recreation swims*
$66.50	Senior/Youth/Adaptive, 30-day unlimited entry pass for personal fitness and recreation swims*
$72.00	Discount Recreational Swim Card – 10 entry pass, Adult
$54.00	Discount Recreational Swim Card – 10 entry pass, Senior/Youth/Adaptive
$4.00	**Special Discount Recreation Swim Pricing** (all ages) – discount single entry pricing for these specific programs: 1) Promotional Recreation Swim Fee – *available for low participation swims, as designated by the Department*. 2) Community Connection Swim – *available for swims designated by the Department to serve underserved population*.
Free	Low Income Recreation Swim – *for those who apply in advance through established scholarship application process and meet low income eligibility standards*.
Free	Children under one year of age (must be accompanied by adult)

*NOTE: *No adjustment for holidays and/or closures. A Pass is issued to a single individual and may be used at all swimming pools; however, they are non-refundable and non-transferable. (See page 2 for more information on "Quick Cards")*

• Fitness - Indoor and Outdoor Pools

2026	
$8.50	Adults (ages 18 through 64 years) – per instructed lesson (Including Coached Workouts and Water Exercise classes)
$6.50	Senior Adult (ages 65 and older), Youth, and Adaptive – per class
Free	Low Income Fitness Swim – *for those who apply in advance through established scholarship application process and meet low income eligibility standards*.
$76.50	Discount Fitness Swim Card – 10 entry pass, Adult
$58.50	Discount Fitness Swim Card – 10 entry pass, Senior/Youth/Adaptive

- **Swimming Instruction – Indoor and Outdoor Pools**

2026	
$12.00	Group Lesson, youth age 6+, tiny tot, or adult – per ½ hr lesson with minimum of 4 students
$6.00	Group Lesson, youth age 6+, tiny tot, or adult low income rate – per ½ hr lesson with minimum of 4 students (Income verification will be required.)
$18.00	3 yr old Group Lessons – per ½ hr lesson with 3 student class size
$9.00	3 yr old Group Lessons low income rate – per ½ hr lesson with 3 student class size (Income verification will be required.)
$14.00	Group Lesson, Kinders age 4 & 5 – per ½ hr lesson with 4-6 student class size
$7.00	Group Lesson, Kinders age 4 & 5, low income rate – per ½ hr lesson with 4-6 student class size (Income verification will be required.)
$220.00	Summer Swim League (Ages 7-18) includes a team T-shirt
$110.00	Summer Swim League (low income families) includes a team T-shirt
$50.00	Personal Instruction – one on one (30-minute lesson) *Note: $5.00 Personal Instruction DISCOUNT for same day registration and instruction as space is available*
$45.00	Personal Instruction low income rate – 1 on 1 (30-minute lesson)
$18.00	Personal Instruction – each additional person in a class

- **Special Aquatic Safety Courses – Indoor and Outdoor Pools**

2026	Minimum class size is 6 students
$40.00 to $500.00	A variety of Red Cross water safety courses, including Lifeguard Training, First Aid, CPR, Water Safety Instructor and others. Prices and course titles correspond to curriculum requirements and operating expenses to offer these programs. Prices include pool admission and instruction only.

- **Aquatic Facility Rental Fees**

General Swimming Pool Rentals *(other than Competitive Sports)*

2026	*Non-refundable booking fee required for all rentals in addition to hourly rates.*
$200.00	Damage deposit for all rentals where equipment is brought into the facility.
$34.00	Hourly lifeguard staff costs (per lifeguard), in addition to pool rental fee (staff rates increase 1½ times per hour on holidays)
$125.00	Indoor pool or half of Rainier Beach Pool (either the lap pool or the leisure pool) rental cost per hour when pool is scheduled to be closed to the public, plus lifeguard staff costs. *Calculation for a per lane rental rate when entire pool is used = dividing the cost per hour by the number of lanes and rounding up to the next whole dollar.*

$70.00	Hourly indoor pool rate for shallow end only in bulkhead pools when deep end is in use. This fee applies to Madison and Medgar Evers aquatic facilities.
$420.00	Indoor Pool rental, per hour, when pool is scheduled to be open to the public, plus lifeguard staff costs
$190.00	Colman Pool rental, per hour, plus lifeguard staff costs (exclusive use) Note: Colman Pool is an 8 lane, 50-meter pool with a slide
$210.00	Mounger Pool or Rainier Beach Pool rental, per hour, plus staff costs (exclusive use, including all pools & slide)

Swimming Pools – Competitive Sports Rentals

2026	*(see notes on following page for more information). Non-refundable booking fee required for all rentals in addition to hourly rates.*
$200.00	Damage deposit for all rentals where equipment is brought into the facility.
$34.00	Hourly lifeguard staff costs (per lifeguard), in addition to pool rental fee (lifeguard staff rates increase 1½ times per hour on holidays)
$120.00	Beginning Swim Team for youth – introductory beginning level, per hour for all lanes, offered at a reduced price to encourage use by new youth competitive sports programs, plus lifeguard staff costs. *Pricing offered on a quarterly basis at which time swimmers advance to standard rates.*[A]
$158.00	Indoor competitive sports rental (between 6am-8pm) cost per hour when pool is scheduled to be closed to the public, plus lifeguard staff costs. [A,B]
$80.00	Hourly indoor competitive sports (between 6am-8pm) rate for shallow end only in bulkhead pools when deep end is in use, plus staff costs. This fee applies to Madison and Medgar Evers aquatic facilities. [B]
$144.00	Indoor competitive sports rental (between 8pm-6am) cost per hour when pool is scheduled to be closed to the public, plus lifeguard staff costs. [A,B]
$70.00	Hourly indoor competitive sports (between 8pm-6am) rate for shallow end only in bulkhead pools when deep end is in use, plus lifeguard staff costs. This fee applies to Madison and Medgar Evers aquatic facilities. [B]
$320.00	Indoor pool competitive sports rental or Swim Meet, per hour, when pool is scheduled to be open to the public, plus lifeguard staff costs. [B]
$275.00	Colman Pool competitive sports rental, per hour, plus staff costs (exclusive use) Note: Colman Pool is an 8 lane, 50-meter pool with a slide. [B]

[A] NOTE: Calculation for a "per lane" rental rate when entire pool is used = dividing the cost per hour by the number of lanes and rounding up to the next whole dollar.

[B] NOTE: "Competitive sports" rates apply to swim teams, masters, and water polo.

NOTE: Individuals and groups desiring to use swimming pools will be expected to pay the cost of staffing in addition to program rates established. Staff rates increase 1½ times per hour on holidays.

NOTE: Rates also apply to Metro or King County League swim meets for events that do not include a Seattle Public School. Events that include a team from a Seattle Public School are covered under the Joint Use Agreement and are not charged a swim meet fee. Staff fees are additional (staff rates increase 1½ times per hour on holidays).

NOTE: There is an hourly flat-rate charge for competitive meets, with no additional percentage charges for the event (no percentage collected for entry fees and heat sheet sales).

NOTE: Swim meet entry fees and sale of heat sheets are included in base fee for each event.

*NOTE: Permit Application Fee as established in **Use Permits** section of Fees and Charges ordinance will apply plus 10% of gross revenue for **all Admissions and Swim Meet Concessions** (food/drink, t-shirts, goggles, etc). Additional insurance and/or permits may be required.*

NOTE: Deck or lobby rentals priced as small room under Class C room rentals.

NOTE: Bulkhead pool rentals during public hours are limited to lap pool or shallow pool, not both, unless specific fees are charged.

Timing System Rental

2026	
$400.00	Minimum 4-hour use
$100.00	Each additional hour
$34.00/hr	Additional lifeguard staff charge for delivery, set up, operation and clean-up (staff rates increase 1½ times per hour on holidays).

Note: The timing system is available for rentals at most Seattle Parks and Recreation swimming pools. Some limitations may apply.

Special Use Fees

2026	
10% of gross sales on Parks property	If, in the course of the activity/event, charges are levied for admission, sales, or concessions, the user will be subject to a minimum charge of 10% of the gross receipts.
$1.00	Water Slide Use Fee per person for recreation swims over one hour in length; no charge if one hour or less.

$2.00 - $50.00	Supplemental Special Event fee (indoor or outdoor), depending on event, such as open water swim, dive-in movies, jazz night, etc.
$15.00	Dog Swim Special Event – *scheduled immediately prior to preventative maintenance closure. Limited to dogs only in the pool. No charge for spectators*.
$0.25	Coin Operated Locker
$0.50	Towel use, each
Market Value	All merchandise sold at swimming pools will be at market value. Merchandise may vary throughout the season.

Special Provisions

Colman and Mounger Pools

Admission fees to these facilities are charged to all persons entering pool area, even if not swimming (except parents watching children in lesson programs). Use of the pools, decks and picnic areas is part of the overall recreation opportunity; pool capacity is based on use of this area.

• Special Programs

Super Deluxe Birthday Party Package

A complete birthday party package at pools includes one-hour shared use in a section or portion of the pool, a one-hour party immediately following your water time in a designated party space (room, deck, or lobby), lifeguards, one pre-packaged juice, paper products and party goodie bags for each enrolled child. (Food items not included.) NOTE: Booking Fee does not apply to this program when operated during public business hours, and is not for exclusive use nor rental). Maximum party size is 20 children and 20 adults. Adults are included in the party package without charge as spectators and/or as in-water assistants for children who are weak swimmers, under height, or below age requirement. Adult in charge of party is responsible for all clean-up of party areas at the end of the program.

2026	
$370.00	Minimum package fee – for a party of 10 children
$15.00	Additional fee – per child

Wading Pool Rental

2026	
$600.00	Minimum 4 hours of operation (includes 5½ staff hours)
$75.00	Each additional hour

Wading pool rentals are only available at sites scheduled for summer use. All wading pool operating time under this rental rate is available for public use; no exclusive rental use is allowed.

Aquatic Special Events

NOTE: This category is for special events that result in the cancellation of scheduled programs or closure of a small craft center, swimming beach, or other public program. This fee is in addition to other fees.

2026	
$350.00	Special events, per day

ATHLETIC FACILITIES

See Appendix C for the Athletics Field Inventory.

• West Seattle Stadium and Interbay Stadium Usage Fees

2026	
10% of gross revenues	Admissions/Sales. This includes admissions or donations and excludes entry fees.
$95.00/hr	Athletic Stadium Games, Meets and Events *
$72.00/hr	Practice Fee** adult and youth practices
$20.00/ hr	West Seattle Stadium only – youth fee
$19.00/ hr	Rental of the West fenced Field Event area for shotput, discus, hammer throw, long jump and javelin only (West Seattle Stadium only); users must also pay staff fee.
$42.00/hr	Light Fee - this fee is charged for all uses requiring lights.

**Event fees are charged for adult and youth special events, games and meets. West Seattle Stadium fee provides exclusive use of the facility and includes use of equipment, the press box and PA system, ticket booth, locker rooms and grandstands. Interbay Stadium fee provides exclusive use of the facility and includes use of equipment, the press box, locker rooms and grandstands. A staff person is required to be in attendance, and the staff fee must be paid in addition to the use fee. This fee does not include Lights or 10% charge on all admissions/sales.*

*** Practice Fees provide use of the facility and includes use of equipment, the press box and PA system, ticket booth, locker rooms and grandstands. A staff person is required to be in attendance and the staff fee must be paid in addition to the use fee. This fee does not include lights or the ten percent (10%) charge on all admissions/sales. Facility use may not be exclusive – multiple users' activities will be organized through the Seattle Parks and Recreation scheduling office.*

NOTES for Department Sponsored Activities:

- See following page for synthetic and non-synthetic field fees for practices/games.
- All rentals are a minimum of one hour.
- Additional staff may be required due to nature of event and anticipated attendance.
- A damage deposit may be charged depending on nature of event and anticipated attendance.

• Adult Sports Fees

2026	
$95.00	Adult Outdoor Use, per hour – synthetic field
$72.00	Adult Outdoor Use, per hour – non-synthetic field
$42.00	Outdoor Field Lighting Fee, per hour

- **Youth Sports Fees**

2026	
$31.00	Youth Outdoor Use, per hour – synthetic field
$20.00	Youth Outdoor Use, per hour – non-synthetic field
$95.00	Private School Outdoor Use, per hour – synthetic field
$72.00	Private School Outdoor Use, per hour – non-synthetic field
$95.00	Outdoor youth Sports Camps, per hour – all field surfaces
$42.00	Outdoor Field Lighting Fee, per hour

- **Sports Organizations' Use Permits**

Sports organizations' events, such as jamborees and tournaments, shall be subject to regular Use Permit charges. *See permit fee details on pages 31-33*.

- **Seattle Parks and Recreation Outdoor Tennis Courts**

Where a participant entry fee for tournaments or a fee for lessons is charged, 10% of gross receipts are to be paid to the Department in addition to the charges noted below. All persons who instruct tennis for a fee on Department courts must schedule according to court availability with the Scheduling Office, obtain the appropriate permit and pay the required fees. They must also successfully complete the Department's Tennis Instructor's Certification program and show proof of certification before a permit will be issued.

Tennis Reservations (4 or less players)

2026	**Scheduled based on availability**.
$8.25	1 hour, court rental, Adult play
$13.50	1 hour, court rental, Private School
$6.25	1 hour, court rental, Youth play

NOTE: See "Amy Yee Tennis Center" on page 6 for Indoor Tennis fee rates.

- **Outdoor Volleyball Courts**

Outdoor Volleyball Reservations

2026	**Scheduled based on availability**.
$16.00	1 hour, court rental, Adult & Youth play
$23.00	1 hour, court rental, Private School
$23.00	1 hour, court rental, Camps/Leagues

Facility Rentals

COMMUNITY MEETING ROOMS AND GYMNASIUMS

- **Locations and Sizes**

The Department charges rental fees (according to the classifications of usage) for the use of social/meeting rooms and/or kitchens and/or gymnasiums at: *(see Appendix A for a listing of facility telephone numbers)*

Community Centers

	Meeting Room(s)			**Kitchen**		**Gym**	
	Small	Medium	Large	Small	Large	Sm/Half	Large
Alki	x	x	x	x			
Ballard	x	x	x	x		x	x
Bitter Lake	x	x	x		x	x	x
Bitter Lake Annex				x		x	
Delridge		x	x		x	x	x
Garfield	x	x	x		x	x	x
Garfield Teen Life Center	x	x		x		x	
Green Lake		x		x			x
Hiawatha	x	x	x	x			x
High Point	x	x	x	x			x
International District/Chinatown	x	x	x		x	x	x
Jefferson		x	x		x	x	x
Laurelhurst	x	x	x		x		
Loyal Heights	x		x	x		x	x
Magnolia		x	x	x			x
Magnuson		x					x
Meadowbrook	x	x	x		x	x	x
Meadowbrook Annex				x		x	
Miller	x	x	x	x	x		x
Miller Annex		x		x		x	
Montlake	x	x	x		x		x
Northgate	x	x	x		x	x	x
Queen Anne	x	x	x	x	x		x
Rainier	x	x	x		x		(2)
Rainier Beach	x	x	x		x	x	x
Ravenna Eckstein		x		x			x
South Park	x	x	x	x		x	
Van Asselt	x	x	x		x	x	
Yesler	x	x	x		x	x	x

Environmental Learning Centers

	Meeting Room(s)			Kitchen		Gym	
	Small	Medium	Large	Small	Large	Small	Large
Camp Long	x	x		x			
Carkeek Park		x					
Discovery Park	x	x		x			

Small Craft and Rowing & Sailing Centers

(See Appendix for telephone numbers)	Meeting Room(s)			Kitchen		Gym	
	Small	Medium	Large	Small	Large	Small	Large
Green Lake	x						
Mt Baker	x		x	x			

Specialized & Other Facilities

(See Appendix for telephone numbers)	Meeting Room(s)			Kitchen		Gym	
	Small	Medium	Large	Small	Large	Small	Large
Shelter houses, Bathhouses, and Lawn Bowling Clubs.	x	x	x				
Southwest Teen Life Center	x	x			x		x
Garfield Teen Life Center	x			x		x	
Meadowbrook Teen Life Center	x			x		x	

Meeting room and gymnasium space is available only during times Department and Advisory Council programs are not scheduled. Uses are determined by classification A or C as defined below:

Class A Use: Non-Commercial Use, for the general public, scheduled during operating hours. No admission fee, vendor fee and/or donation is requested or received.

Class A use is reserved for advertised, non-commercial, public events/meetings that are for the general public and are scheduled during hours of operation. (If scheduled outside normal facility operating hours, see Class C use.)

Class C Use: All other rentals and Class A rentals scheduled outside of regular operating hours

NOTE: *An event will be considered advertised if it has been announced in the local paper, through mass mailing, radio or social media announcements, posters throughout the community, posted in or distributed through the community center.*

- **Hourly Room and Gymnasium Rental Fees**

NOTE: A non-refundable booking fee per site is required for ALL rentals in addition to the hourly rates. An additional charge is required for staff and the use of certain types of equipment, subject to availability at the facility. (See page 19 for definitions of "Class A" & "Class C")

Rooms

Class A 2026	Class C 2026	
$37.00	$52.00	Small Rooms (1-400 square feet), per hr
$46.00	$65.00	Medium Rooms (401-1,500 square feet), per hr
$62.00	$88.00	Large Rooms (1,500+ square feet), per hr
$18.00	$35.00	Small Kitchen[A] (minimum of 2 hours), per hr
$33.00	$67.00	Large Kitchen[A] (minimum of 2 hours), per hr
10% of gross sales on Parks property	10% of gross sales on Parks property	If, in the course of the activity/event, charges are levied for admission, sales, concessions, or entry fees, the user will be subject to a minimum charge of 10% of the gross receipts.
N/A	$100.00	Additional fee for events with ALCOHOL (insurance also required) [B]
$250.00	$250.00	Refundable rental and cleaning deposit (no alcohol)
N/A	$500.00	Refundable damage deposit for events with ALCOHOL[B]
$36.00 - $250.00	$36.00 - $250.00	A non-refundable per hour maintenance fee may be charged and collected prior to the event as determined based upon event size and type.

[A] Kitchens are not available for commercial use unless used in conjunction with a scheduled community special event held on a park site.

[B] Insurance is required for all events with alcohol. Events with alcohol cannot be held during regular facility operating hours. Alcohol at approved events must remain in the facility.

Gymnasiums

Class A 2026	Class C 2026	**Staff costs are additional** (staff rates increase 1½ times per hour on holidays)
$49.00	$72.00	Small gym, Athletic use, per hr
$64.00	$96.00	Small gym, Non-Athletic use, per hr
$62.00	$94.00	Large gym, Athletic use, per hr
$112.00	$166.00	Large gym, Non-Athletic use, per hr

ENVIRONMENTAL LEARNING CENTERS

• Group-Guided Nature Walks

NOTE: Group-Guided Nature Walks may be conducted in cooperation with Environmental Learning Center Advisory Councils. Fees are established by the Advisory Council and may be obtained by calling the specific facility of interest *(see Appendix A for facility telephone numbers).*

• Camp Long

Group Day Use Booking Fee

NOTE: This reservation is for fire ring or rock/glacier reservations. Rock/glacier reservations require risk management review. Group Day Use is restricted to a maximum number of 250 participants. Schurman Rock, Glacier slab, and Fire Ring fees are non-refundable.

2026	
$8.00	Schurman Rock, Glacier slab, per hour (minimum 4 hrs), Group size 1-20 (insurance also required)
$10.00	Fire Ring, per hour (minimum 4 hrs), Group size 1-50
$11.00	Fire Ring, per hour (minimum 4 hrs), Group size 51-100
$12.00	Fire Ring, per hour (minimum 4 hrs), Group size 101-150
$14.00	Fire Ring, per hour (minimum 4 hrs), Group size 151-200
$18.00	Fire Ring, per hour (minimum 4 hrs), Group size 201-250
$50.00	Refundable damage/cleaning deposit

Cabin Rentals

NOTE: Overnight use of Cabins is restricted to a maximum number of 120 participants (i.e., 10 cabins @ 12 per cabin). Cabin fees are non-refundable.

2026	
$50.00	Per night, per cabin (maximum of 12 persons per cabin)
$50.00	Refundable damage deposit per cabin
$25.00	Per hour for “exclusive use” of Kitchen [A]

Meeting Rooms

NOTE: A non-refundable booking fee per site is required for ALL rentals in addition to the hourly rates. An additional charge is required for staff and the use of certain types of equipment, subject to availability at the facility. “Additional Fees for Meeting Rooms” (below) may apply.

2026	
$54.25	Main Hall, per hour
$42.25	Wonder Lab, per hour
$42.25	Patio area, per hour *(also available at Discovery Park)*
$30.25	Kitchen[A], per hour

[A] *Kitchens are not available for commercial use unless used in conjunction with a scheduled community special event held on the park site.*

Additional Fees for Meeting Rooms at Camp Long

2026	
$75.00	Alcohol fee (insurance also required)
$25.00 - $250.00	A non-refundable per hour maintenance fee may be charged and collected prior to the event as determined based upon event size, number of participants and anticipated labor required for maintenance and cleaning for the activity.
$500.00	Damage deposit with alcohol at event
$250.00	Damage deposit without alcohol at event

Picnic Shelters

2026	**Rates are applied the same as other shelter and picnic fees** *(see page 32 for details) – Picnic shelter fees are non-refundable.* *See page 32 for Day Camp rates.*
$80.00	West Shelter – *per day rate (tables included)*
$90.00	East Shelter – *per day rate (tables included)*

Challenge Course

2026	***NOTE**: Challenge Course is for groups ONLY*
$150.00	Portable Challenge Facilitator, up to 2 hours, with contractual agreement
$125.00	Half-day facility rental (per 15 youth participants) [A,B]
$250.00	Full-day facility rental (per 15 youth participants) [A,B]
$62.50	Half-day reduced rate on challenge course facility rental fee for qualifying groups serving low-income youth. [A]
$125.00	Full-day reduced rate on challenge course facility rental fee for qualifying groups serving low-income youth. [A]
$175.00	Per Facilitator, half day, with contractual agreement
$35.00	Corporate Groups (per person)
$80.00	Facilitator Training Program (per day) [B]

[A]*Scholarships may be awarded to non-profit groups that can meet guidelines (as funds allow).*
[B]*Participants who are current members of WSU-4H sponsored groups will receive a 60% discount on Challenge Course fees.*

Adventure/Activity Camps

2026	***NOTE:** For middle to high school age youth*
$350.00	5-day camp, per person

Play & Zip

2026	
$30.00	Drop-in Program, per person (ages 14 and up)

- **Discovery Park & Carkeek Park**

***Visitor's Center & Room Rentals*:** See "Community Meeting Rooms and Gymnasiums" section for further explanation of classification determinations and room rental information.

BATHHOUSE, BOATHOUSE, PUMPHOUSE, AND SHELTERHOUSE RENTALS, AND MAGNUSON PARK INDOOR RENTALS

A non-refundable booking fee is required for ALL rentals in addition to the hourly rates.

2026	
$130.00/hour	**Alki Beach Bathhouse** Building Rental – Main Hall and painting room • 4 hr minimum rental
$47.00/hour	**Alki Beach Bathhouse** Patio (cannot be rented separately; must be rented in addition to Main Hall)
$10.00/hour	**Cal Anderson Shelterhouse** Building Rental – Main Hall • 2 hr minimum rental
$83.00/hour	**Dakota Place Shelterhouse** Building Rental – Friday, Saturday or Sunday ONLY - includes exclusive use of Main Hall, side room & kitchenette • 3 hr minimum rental
$52.00/hour	**Dakota Place Shelterhouse** outside Patio (cannot be rented separately; must be rented in addition to shelterhouse)
$290.00/hour	**Golden Gardens Bathhouse** Building Rental – includes Main Hall, kitchen, & meeting room • 4 hr minimum rental Monday through Thursday • 8 hr minimum rental Friday, Saturday, or Sunday
$35.00/hour	**Madrona Playfield Shelterhouse** Building Rental – Main Hall • 2 hr minimum rental
$240.00/hour	**Mt Baker Boathouse STANDARD** Room Rental – Main Hall (includes kitchen and amenities) • 5 hr minimum rental - applies to rentals on Friday, Saturday or Sunday
$156.00/hour	**Mt Baker Boathouse DISCOUNT** Room Rental – Main Hall (includes kitchen and amenities) • 3 hr minimum rental – applies to rentals on Monday through Thursday at any time of the day • 3 hr minimum rental – applies to rentals on Friday, Saturday, or Sunday with rental event ending no later than 2:00pm
$20.00/hour	**Mt. Baker Boathouse Small Room**
$45.00/hour	**Pinehurst Shelterhouse** Building Rental – Main Hall • 2 hr minimum rental
$50.00/hour	**Pritchard Beach Bathhouse** Building Rental – Main Hall • 2 hr minimum rental
$42.00/hour	**Ross Playfield Shelterhouse** Building Rental – Main Hall • 2 hr minimum rental
$20.00/hour	**Ward Springs Pumphouse** Building Rental – Main Hall 2 hr minimum rental

[1]To facilitate cost recovery for Mt Baker space rentals, the "Standard" fee includes an additional $135.00/hour surcharge and the "Discount" fee includes an additional

$85.00/hour surcharge assessed by the Mt Baker Boating Advisory Council who funded the construction project and equipment purchases.

- **Add'l Fees for Bathhouse, Boathouse, Pumphouse & Shelterhouse**

2026	
$78.00	Alcohol fee (insurance also required)
$25.00 - $250.00	A non-refundable per hour maintenance fee may be charged and collected prior to the event as determined based upon event size, number of participants and anticipated labor required for maintenance and cleaning for the activity.
$500.00	Damage deposit with alcohol at event
$250.00	Damage deposit without alcohol at event

- **Warren G. Magnuson Park**

Note: Magnuson Park artist studios are available via License Agreement with Seattle Parks and Recreation. The rental rate for these studios at the time of signing a License Agreement will not exceed 75% of market rate for these spaces. Market rates are determined via a consultant study commissioned by SPR. The intent behind this pricing guideline is to preserve the presence of the arts in Magnuson Park as the value of Seattle property continues to rise. A non-refundable Booking Fee applies for indoor rentals.

2026	
$78.00	Application Fee, non-refundable for Use Permit Fee
$32.00	Per location per day film shoots
$52.00	First Amendment use permit fee
10% of gross + rental charges	Admissions, booths, and sales revenue (includes all performance revenue)
$78.00	Alcohol use fee (insurance also required)*
Up to 25 - $225.00 Up to 50 - $450 Up to 100 - $900	Tables
Up to 100 - $275 Up to 250 - $687.50 Up to 500 - $1,375	Chairs
$75-$250	A non-refundable per hour maintenance fee may be charged and collected prior to the event as determined based upon event size, number of participants and anticipated labor required for maintenance and cleaning for the activity
$250.00	Refundable Damage deposit for events without alcohol
$500.00	Refundable Damage deposit for events with alcohol

*Alcohol must remain in facility. Alcohol is not permitted during operating hours.

Special Amenity Facility/Site Rentals

2026	*Note: Staff fee not included. *Tables & chairs rented separately*
$95.00/hour	Bldg 30 Workshop
$106.00/hour	West Wing – Admiral's Office, office/kitchen, 4-hour minimum
$307.00/hour	Hangar 30, hourly weekend rate* (Fri-Sun)
$218.00/hour	Hangar 30, hourly weekday rate (Mon-Thurs)
$120.00/hour	Hangar 30, hourly weekday rate for regular evening rentals
$28.00/hour	Bldg 406 Brig, Belvedere room & Hawthorne Hills room
$62.00/hour	Bldg 406 Brig, Garden room
$82.00/hour	Bldg 406 Brig, Matthews Beach and View Ridge rooms

$177.00/hour	Garden Amphitheater, 2 hour minimum (Ceremonies)
$307.00/hour	**Parking area use fee – 25 or fewer spaces blocked per day *(Building 30 parking lots only)*
$68.00/hour	*Hourly use fee for Community, Natural, Special Use and Recreation Area parks *(Magnuson Park only)*

** Hourly use fee for Park Use Permits for all events except those constitutionally protected or those events covered under separate agreement. Contact Event Management office at (206) 684-4081 for further information.*

*** Parking area use fees apply to designated parking areas in some parks that the Parks Department deems necessary to reserve for events.*

Facility/Site Rentals

2026	
50% of regular room rate	Class A room rate per hour (+ booking fee) – *see Class A requirements on page* 21
$48.25	Gym, athletic use, per hour
$132.25	Gym, non-athletic use, per hour
$42.25	Small room rate, per hour
$54.25	Medium room rate, per hour
$72.25	Large room rate, per hour
$30.25	Kitchen rate, per hour

- **Washington Park Arboretum (Graham Visitor's Center)**

  All fees are collected by the Arboretum Foundation. Please refer to the Arboretum's website for the current fee schedule. https://botanicgardens.uw.edu/washington-park-arboretum/visit/venue-rental/

MOORAGE, DOCKING, AND BOAT RAMP FEES

MOORAGE FEES

- **Leschi and Lakewood Marinas**

Moorage fees and all other marina facility or service fees will be established by a business vendor through the bidding process as authorized by separate ordinance. Moorage hours will be prominently posted at all times at each marina entrance. Contact the following for fees or any other information regarding Marinas:

Leschi Marina or Lakewood Marina: (206) 708-4619

DOCKING FEE *(includes various Parks Department docks)*

2026	
$75.00/day	Load/unload; short term moorage slip use + Application/Use Permit Fee
$75.00	Application/Use Permit fee

Note: For Lake Union docking fee information, please contact the Center for Wooden Boats at (206) 382-2628.

BOAT RAMPS

2026	
$12.00	Daily Permit fee – consecutive daily permits may be purchased to allow for overnight parking (not to exceed 4 nights).
$150.00	Annual Permit fee – overnight parking privileges not to exceed four consecutive nights.
$75.00	Annual Permit fee (low income rate) – overnight parking privileges not to exceed four consecutive nights.

LAKE UNION PARK HISTORIC SHIPS WHARF

- **Center for Wooden Boats Fees**

Temporary use by vessels of the wharf and north seawall at Lake Union Park is managed by the Center for Wooden Boats under contract with Seattle Parks and Recreation. Fees are established by the Center for Wooden Boats consistent with and subject to the contract between Center for Wooden Boats and Seattle Parks and Recreation. For information, call (206) 382-2628.

PARTICIPATION FEES

RECREATION PARTICIPATION FEES

As a service to the public, the Seattle Parks and Recreation may contract with Advisory Councils, or the Associated Recreation Council to collect fee payments. The contract shall require the Advisory Council or Associated Recreation Council to remit the participation fee to the City.

- **Community Center and Outdoor Recreation Class Fee**

2026	
4.0%	Percent of fee for all Advisory Council sponsored classes, programs, and sessions at community centers and for outdoor recreation programs.

- **Lifelong Recreation Program Participation Fees**

NOTE: These fees only apply to programs offered through the Department's Senior Adult Section. Senior adult fees for participation in other programs are listed elsewhere in this Fees and Charges Schedule. Where there is no senior adult fee listed for the activity, the adult fee will apply.

2026	
4.0%	Percent of Senior Adult Advisory Council class fee paid by registrants for all advisory council sponsored classes, programs and field trips.

- **Small Craft Center Class Participation Fees**

2026	
17.5%	Rowing Advisory Council fee (paid in quarterly installments)
18%	Seattle Canoe Club (paid in quarterly installments)
12%	Mt Baker Boating Advisory Council (paid in quarterly installments)

RESERVATIONS

• Park Area Ceremony Fee

NOTE: Areas are available in many parks for various special ceremony uses. See "USE PERMITS – General Provisions" for standard application Park Use Permits.

2026	
$208.00	Hourly fee, with 3-hour minimum for garden weddings or ceremonies at Kubota Gardens and Parsons Gardens
$177.00	Hourly fee, with 2-hour minimum for wedding or ceremonies at Alki Beach Park, Golden Gardens Park, Hamilton Viewpoint, Sunset Hill Viewpoint, Volunteer Park, and Washington Park Arboretum, Magnuson Garden Amphitheater
$154.00	Hourly fee, with 2-hour minimum to use parks not listed above for weddings or other ceremonies

• Picnic Reservation Fee

NOTE: Tables at shelters are not included in shelter price and are charged separately. ***Shelter rental must include shelter price plus fee for each table.***

2026	
$60.00 - $90.00	Each Shelter per HALF-day ranges depending on location. Additional fees will apply to the tables under the shelter.
$110.00 - $160.00	Each Shelter per FULL-day ranges depending on location. Additional fees will apply to the tables under the shelter.
$26.00	Each Table, per day (Mon-Fri)
$31.00	Each Table, per day (Sat-Sun)
$15.00	Each Table, per half day (Mon-Fri)
$21.00	Each Table, per half day (Sat-Sun)
$26.00	Reschedule fee (14-day notice required to reschedule)

• Day Camps Booking Fee

2026	
50% discount of Shelter and/or Table fees	Discount of "Picnic Reservation Fees" and Camp Long Shelters as found in Fees and Charges, plus $75 use permit application fee.

PERMITS

USE PERMITS

Use Permits authorize non-department groups to utilize Seattle Parks and Recreation property for special events (i.e., runs, boating, concerts, day camps, community festivals, rallies, commercials, etc.). Additional charges may apply to cover direct cost of special services/requests.

- **General Provisions**

NOTE: *Insurance shall be required when the planned event or any structure, activity or feature thereof presents a significant risk of liability or loss for the City, its officers, or for the applicant, due to personal injury or property damage. The insurance requirement shall not apply to events where the sole activity consists of expression protected by the First Amendment and does not involve the use of any structures, vehicles, equipment, apparatus or machinery that creates a significant risk of personal injury or property damage. In addition, an application fee will be collected upon formal written application. This fee is non-refundable, except when the Department denies a request.*

2026	
$52.00	Application fee – First Amendment Events, including political activities.
$78.00	Standard Application fee – Use Permits (i.e., runs, boating, concerts, day camps, community festivals, rallies, seasonal concession permits, etc.)
$31.00	Booth fee – As part of a special event, a charge of $31.00 in 2026 per booth or 10% of gross sales, whichever is greater.
10% of gross sales on Parks property	***For events OPEN to the general public without restriction:*** Events with booths that pay a participation fee (paid to the event organizer) – pay 10% of Gross Sales from entire event collectively, OR, pay 10% of their vendor participation booth fee, per booth. Example: If booth participation fee is $500 to sell their items in the event, then $50 of that gets paid to Parks. Any sales received outside of a booth still pay 10% of sales; Ex: admission/entry fee, food trucks, etc.

The greater of 10% of gross sales on Parks property or $2,500.00-$5,000.00	***For events that RESTRICT general public access:*** For events that restrict or limit access to the general public through the use of controlled entry points the percentage of sales fee shall be set at the per day minimums set forth below or 10% of the gross receipts for those items not free, whichever is greater. In these cases, the percentage of sales applies to all admissions, registration fees or tickets, including those not purchased on Parks property collected before during or after the event. All Non-Stadium Locations: $5,000.00 per day minimum or 10% of gross receipts for those items not free, whichever is greater West Seattle Stadium: $3,500.00 per day minimum or 10% of gross receipts for those items not free, whichever is greater Interbay and Seattle Public School Stadiums: $2,500.00 per day minimum or 10% of gross receipts for those items not free, whichever is greater This minimum percentage of sales fee will be added to the park use reservation and must be paid in advance with all fees due prior to permitting. When sales generate additional fees, those fees are due within 10 days of the expiration of the permit.
The greater of 10% of gross sales on Parks property or $10,000.00	***For events that EXCLUDE general public access:*** For events that exclude the general public because the event is private in nature and restricted to a specific group or invited attendees, the percentage of sales fee shall be set at $10,000.00 per day minimum or 10%, whichever is greater. In these cases, the percentage of sales fee applies to all admissions, registration fees or tickets, including those not purchased on Parks property collected before during or after the event. These fees apply to all days of event set up, event execution and event break down while the event area is restricted to the general public. This minimum will be added to the park use reservation and must be paid in advance with all fees due prior to permitting. When sales generate additional fees, those fees are due within 10 days of the expiration of the permit.
$26.00	Load/Unload fee, per vehicle – for short-term access into non-parking areas or those areas accessed through a locked gate or bollard.
$125.00	Utility hook-up fee – for Electrical & Water hook-up performed by Department personnel.
$78.00	Alcohol use permit fee
$78.00	Supplemental Late Application Fee – for requests submitted less than 6 working days before event. (Fee does not apply to First Amendment events)
$104.00	Per surface (advertising banner, canopy/tent wall, sign, vehicle surface, inflatables, other) per day – for posting signage (including signage that contains both commercial and non-commercial elements) in a park in conjunction with a park use permit.

$21.00	Hourly use fee for Triangles, Circles, Squares, Pocket parks, Boulevards, and the Burke Gilman Trail*
$37.00	Hourly use fee for Downtown & Neighborhood parks*
$57.00	Hourly use fee for Community, Natural, Special Use and Recreation Area parks*
$68.00	Hourly use fee for Community, Natural, Special Use and Recreation Area parks *(Magnuson Park only)**
$307.00	Parking area use fee – 25 or fewer spaces blocked per day**
$364.00	Parking area use fee – 26-50 spaces blocked per day**
$728.00	Parking area use fee – 51 or more spaces blocked per day**

** Hourly use fee for Park Use Permits for all events except those constitutionally protected or those events covered under separate agreement. Contact Event Management office at (206) 684-4080 Ext. 3 for further information.*
*** Parking area use fees apply to designated parking areas in some parks that the Parks Department deems necessary to reserve for events.*

- **Permits and Agreements for Activity Permits**

In order to provide positive activation to parks, needed amenities for park users and services that enhance the park experience or provide applicable opportunities that the Department does not provide, agreements and permits are periodically issued to interested parties and organizations and small businesses. Permits are mandatory for doing business in a park. NOTE: Rating criteria emphasis is put on WMBE businesses and those businesses are encouraged to register in the City's WMBE database. Activities must align with the Department mission and goals. Activity (Fitness and Nature Education) opportunities are advertised on the Department website year-round.

2026	*All fees are payable in advance at the time the permit is purchased.*
$75.00	Permit Administrative fee – Activities (Fitness & Education classes) operating less than ten (10) hours per week with fewer than 35 participants at any time.
$75.00	Monthly (per park) Permit fee – Activities (Fitness or Education) operating, but not vending in the Parks with fewer than 35 participants and less than ten (10) hours per week operating in a park.

- **Use of Park Facilities for Filming/Photography**

NOTE: Regular permit fees apply to below charges, including late permit fee. Commercial filming and photography for advertising within the City of Seattle is covered under the Seattle Filming Ordinance. All of the information that you need about filming in Seattle can be found in the Seattle Film Manual, located online at http://www.seattle.gov/filmandmusic/film/film-permits

2026	
$32.00	Per 4-hour block of time, per park, for commercial filming/photography (wedding photos, graduation photos, etc.). NOTE: Fees for Garden Sites may be higher, depending upon time of year and/or days requested.

- **First Amendment Vending**

Persons may apply for a permit to vend merchandise that is inherently expressive or in which a political, religious, philosophical or ideological message is inextricably intertwined. Such “First Amendment Vending” is governed by regulations adopted by the Seattle Parks and Recreation. When conducted on a park drive or boulevard, First Amendment Vending is subject to a base permit fee of seventy-eight dollars ($78.00) in 2026 for a monthly site permit. When conducted within a park, First Amendment Vending is subject to a monthly base permit fee of seventy-five dollars ($75.00). Questions concerning the First Amendment Vending Regulations may be directed to the Parks Concessions Coordinator at (206) 233-0063.

- **Construction Plan Review**

The Seattle Parks and Recreation (SPR) charges a fee of $133 per hour in 2026 for our cost of construction plan reviews, including review of development plans from both private and public entities that affect park property. This SPR fee is in addition to the fee currently charged by the Seattle Department of Construction & Inspections (SDCI), excluding Public Works projects which are requested for review outside the SDCI review process. The SDCI fee includes elements to reimburse DPD, Seattle Public Utilities (SPU), the Seattle & King County Department of Health, and Seattle Department of Transportation (SDOT), for the plan review work done by their staff. For further information, please contact the Parks Planning & Development section at (206) 684-4860.

PERMITS FOR NON-PARK USES OF PARK PROPERTY (Revocable Use Permits or RUPs)

• General Provisions & Fees

Revocable Permits to Use or Occupy Park Property, commonly called Revocable Use Permits, are issued by the Superintendent of Parks and Recreation, under authority of Seattle Municipal Code (SMC) 18.12.042, 18.12.045, and 18.12.275, for various short-term or on-going (i.e., Limited Term or Continuing Use, respectively) **non-park uses** of public land under the control of the Seattle Parks and Recreation. **Permits are revocable upon thirty (30) days' notice** or immediately upon failure of the Permittee to comply with the terms and conditions of the Permit. **Unauthorized use of park property**, including failure to apply for and obtain a Revocable Use Permit, **is unlawful and subject to enforcement** actions or other remedies as specified in SMC 18.30 or other applicable law.

In accordance with the Policy on Non-Park Uses of Park Lands, as endorsed by City Council Resolution 29475, it is the policy of the Seattle Parks and Recreation to **limit authorized non-park uses of park land to the fullest extent practicable. Fees and conditions** set for Revocable Use Permits **are intended to discourage private, non-park uses of park lands;** encourage the elimination of encroachments; and promote private and public cooperation in maintenance of park lands in a manner consistent with a public park-like character.

Consideration of any permit application requires payment of an Application Fee, unless City action to a public right-of-way resulted in inaccessibility from other than park property. The **Application Fee is non-refundable.** Issuance of a permit requires payment of a Permit Fee which is:

- a **fixed daily fee** (i.e., **Limited Term permit fee**); and/or
- calculated in accordance with a **formula (Continuing Use permit fee)**; or
- a **minimum** permit fee.

Application Fees and Permit Fees are set periodically by ordinance. Under exceptional circumstances, the Superintendent of Parks and Recreation may waive or reduce the Revocable Use Permit Fee, in accordance with criteria established by SMC 18.28.030 or SMC 18.28.040. Creek restoration projects proposed by other City departments are specifically exempted from permit fees of any kind as the City recognizes these projects as valuable enhancements to its parks and recreation assets. In determining whether the Permit Fee should be **waived or reduced**, the Superintendent shall be guided by:

- The benefit to the public and the direct benefit to the park system;
- The frequency and/or amount of usage requested;
- The effect on and fairness to other park users;
- Consistency with policies underlying the fee schedule and SMC Chapter 18; and
- The consequences of denying the request.

The Superintendent may authorize the **acceptance of permanent physical improvements**, such as constructed improvements or landscaping, as compensation in

lieu of the Permit Fee in those circumstances where the proposed in lieu compensation can be shown to be equal to, or greater, in value than the calculated or set amount of the Permit Fee, provided that the Superintendent shall not accept such in lieu compensation where the improvement is inconsistent with the City's health, safety or aesthetic standards, the mission or policy of the Parks Department, or conveys any message that is not adopted by the City.

Waiver or reduction of the Permit Fee **does not necessarily waive or reduce other fees, charges, requirements, or obligations** in connection with issuance of a Revocable Use Permit including Application Fee, Inspection Fee, processing charges, insurance or indemnity requirements, or restoration requirements.

Limited Term Permit Fee

Limited Term permits may be issued for necessary uses of park property for brief periods of time, generally expected to be **limited to ninety (90) days or less**; however, Limited Term permits may be issued for uses expected to continue beyond ninety (90) days. **Examples of activities** for which Limited Term permits may be issued include removal of encroachments, installation of landscaping consistent with Department guidelines, utility installations, and temporary access.

The Limited Term permit fee will be **charged at a daily rate from the date the permit is issued or the date the use or occupancy of park property began, whichever is earlier**, until the activity is completed and all conditions of the permit, including restoration of any damage to park land, have been satisfied. If seasonal factors, such as planting conditions or construction prohibitions, warrant a delay between the time the use or occupancy of park property is completed and the time the restoration is completed, no Permit Fee shall be charged for the interim period, unless the park land is unavailable for the use or enjoyment of the public.

If a Revocable Use Permit is issued for a use of park land that is expected to continue for a limited period of time, such as a Limited Term permit, but for a **period exceeding ninety (90) days**, the fee shall be the daily rate set for Limited Term permits for the first ninety (90) days; the fee for the period exceeding ninety (90) days shall be calculated in accordance with the Continuing Use permit fee.

Under no circumstances shall a Limited Term permit fee be converted to a lesser fee due to extension of the anticipated completion date of the permitted activity. If upon inspection it is determined that the permit conditions have not been satisfied, charges for additional daily fees at the same rate shall accrue until conditions have been satisfied.

Continuing Use Permit Fee

Continuing Use permit fees shall be charged for **uses expected to continue for an extended period of time, generally beyond ninety (90) days (e.g., encroachments or other non-park uses that will not be corrected or eliminated within a ninety (90) day period)**. Continuing Use permit fees shall be calculated using a **formula** based on land **Value, Area** of use, a **Barrier** factor, and a **Rate** of return (**V** x **A** x **B** x **R**).

The **Value** of the park land used shall be determined by calculating the average of the **assessed value** per square foot of the benefited property and the assessed values per square foot of **comparable** (i.e., similarly zoned, having similar amenities such as waterfront or view), nearby (within a distance not to exceed 1,000 feet) **non-park properties, or by appraisal.**

The **Area** shall be the total of the square footage of park land actually used or occupied for non-park purposes and/or the square footage of park land that is subject to a barrier to public use and/or enjoyment.

The **Barrier Factor** is a multiplier of 1 or less than 1, representing the extent of barrier to public use and enjoyment, as set by the following scale. If two or more Barrier Factors may apply, the greater factor shall apply.

Factor: **1.00** Full use and/or occupancy of area, preventing public use or occupancy of the area (e.g., a private structure); or creation of a physical barrier denying public use or access to the area (e.g., a fence or hedge);

.70 Creation of a perceptual barrier by improvements or actions that capture the public space for private use (e.g., paving, shrubbery, other plantings);

.35 Private landscaping or other improvements on park land that violate, exceed, or are inconsistent with established design guidelines or reasonable standards intended to preserve the public park-like character of park lands (e.g., private access drive or walkway in excess of standard; private lighting or safety railings that exceed a security function).

The **Rate** of return (i.e., land capitalization rate) is set at 10%.

Continuing Use permit fees for permit **periods of less than twelve (12) months are payable in full prior to permit issuance**. Continuing use permit fees for permit periods anticipated to continue for twelve (12) months or more may be pro-rated and annualized and payable in advance for such annualized date as the Department shall establish. If the permit period is shorter than anticipated, the permit fees paid in advance shall be prorated for the time used and over-payment shall be refunded, except in the case of revocation due to Permittee's failure to comply with the terms and conditions of the permit, in which case no refund shall be given. **Permits for utility installations, such as electrical, natural gas, or telephone service, shall be charged as Limited Term permits**, based on the permit period necessary for installation.

There is no Permit Fee charged for Limited Term permits of ninety (90) days or less issued expressly to allow the removal or elimination of an encroachment onto park land.

There is no Permit Fee charged for certain non-park uses of park land which may be allowable by property right, such as driveway access from the roadway portion of a park boulevard if access is not available from any other right-of-way, or pedestrian walkway from a public sidewalk to the abutting private property, if such uses comply with established design guidelines or reasonable standards intended to preserve the public park-like character of park lands.

Revocable Use Permit FEE SCHEDULE

2026	
$500.00	Application Fee (non-refundable; includes one (1) on-site inspection and two (2) hours of staff time for reviewing and processing application)
$250.00	Inspection and/or Monitoring, per hour (Application fee includes one on-site inspection. Additional on-site charges at $250.00 per hour may be assessed, for on-site inspections and/or monitoring, if specified in the Permit or if necessary in the Department's judgment, due to Applicant's or Permittee's action(s), or failure to comply with the terms and conditions of the permit.)
$500.00	Limited Term Permit (90 days or less), $500.00 per day or per square foot value, whichever is greater.
Formula	Continuing Use Permit, determined by formula (V x A x B x R) **OR** $650.00 minimum, whichever is greater
$175.00	Processing Charges, per hour (costs of staff time in excess of two (2) hours to review and process permit applications; payable prior to permit issuance.)

PROMOTIONAL & MARKETING FEE WAIVERS & REDUCTIONS

The Superintendent of the Seattle Parks and Recreation is authorized, as provided in SMC 18.28.020, to waive or reduce entry or use fees from those contained in an approved fee schedule in conjunction with the promotion and marketing of Park and Recreation programs.

EXAMPLES OF FEE WAIVERS & REDUCTIONS

Authorized activities include, but are not limited to, the following arrangements:

1. Sponsored days: A sponsored day or activity for which a sponsor pays the Department a fixed fee, a matching amount, or supplies advertising, service, or other benefit. In exchange, the Department provides free public entry use of the facility, or free or reduced entry for a certain segment of the public (e.g., children under 12, senior citizens, anyone donating clothing or food for a drive for those in need); for a special group of the public (e.g., participants in a community parade); or to the first entrants up to a specified number.

2. Bonus and prizes: The Department may distribute to users or entrants an item supplied by the sponsor (e.g., a button, a balloon, literature, an item of apparel, or a donated prize for an achievement).

3. Combination tickets: The Superintendent may issue a combination ticket for use of multiple City facilities or participation in multiple City events. A combination ticket may also take the form of a reciprocal discount or credit. For example, presentation of a ticket stub or coupon from an aquarium in another city may entitle the holder to a credit on admission to the Seattle Aquarium when a receipt for paid entry to Seattle's Aquarium entitles the holder to like privileges in the facility of the other city. In those cases, where a combination ticket is authorized, combining multiple events and facilities:

- The combined ticket price may be less than the amount that would be paid for each entry or event singly;

- The combined ticket shall expire within a time period after the ticket's sale or first usage, with said period to be determined by the Superintendent of the Seattle Parks and Recreation or his or her designee; and

- The City and any other participant organizations shall apportion the revenue from the combined sale by a ratio or formula.

4. Discount Coupons: A coupon allowing two people to enter for the price of one person, or the coupon holder to enter at a reduced rate. Coupons may be offered through a sponsor who makes a payment to the City or who provides special advertising in return. For example, the coupon may accompany an advertisement in a widely distributed publication for tourists, which contains similar coupons for other attractions. The Department may also

use coupons as a way of reaching out to a group or segment of the citizenry, who would not attend or use the facility at the established fee.

5. Prepaid Passes: During special hours or otherwise, admission may be sold to a tour company, the organizer of a convention, or an association at an aggregate fee for all members and the participants may be granted entry, either as a group or individually, at the hours or on the days authorized by presenting a ticket or other indication of pre-payment.

6. Departmental Free or Half-Price Days: “Senior citizens’ days” may be offered during which time people over a minimum age are admitted free; a free day may be provided for the public to see and enjoy an exhibit financed through a bond issue or by a public fund-raising drive; on a “Kids’ Day” or “Neighborhood Day,” admission may be free for children and low income adults; a free golf lesson day for kids may be provided; or free swimming day at our pools may be provided.

7. Promotional Purposes: The Department may offer extended evening hours or special discounts during specific periods in the year to encourage high attendance at our park facilities. Some examples include, but are not limited to, the following:

    (a) Extended Aquarium hours and special discounts during the summer.

    (b) Extended special discount for swimming fees during the summer.

APPENDIX

APPENDIX A - Facility Phone Numbers

AQUARIUM	
Administrative Office	206-386-4300
Member/Group Sales/Registrar	206-386-4353
AQUATICS FACILITIES	
ROWING & SAILING CENTERS	
Green Lake Small Craft Center	206-684-4074
Mt. Baker Rowing & Sailing	206-386-1913
SWIMMING POOLS	
Ballard Pool	206-684-4094
Colman Pool (summer only)	206-684-7494
Evans Pool	206-684-4961
Madison Pool	206-684-4979
Meadowbrook Pool	206-684-4989
Medgar Evers Pool	206-684-4766
Mounger Pool (summer only)	206-684-4708
Queen Anne Pool	206-386-4282
Rainier Beach Pool	206-386-1925
Southwest Pool	206-684-7440
ARBORETUM/GARDENS	
WA Arboretum Visitor Center	206-543-8800
Japanese Gardens	206-684-4725
GOLF DRIVING RANGES	
DRIVING RANGES	
Interbay	206-285-2200
Bill Wright	206-762-4513
Jackson	206-363-4747
GOLF COURSES	
Interbay	206-285-2200
Jackson	206-363-4747
Bill Wright	206-762-4513
West Seattle	206-935-5187
West Seattle Clubhouse Restaurant (Banquets)	206-933-0674 x17
MOORAGES AND BOAT RENTALS	
Green Lake Boat Rentals	206-527-0171
Lakewood Moorage	206-722-3887

Leschi Moorage	206-325-3730

RENTAL FACILITIES

COMMUNITY CENTERS

Alki	206-684-7430
Ballard	206-684-4093
Bitter Lake	206-684-7524
Delridge	206-684-7423
Garfield	206-684-4788
Green Lake	206-684-0780
IDC CC	206-233-0042
Hiawatha	206-684-7441
High Point	206-684-7422
Jefferson	206-684-7481
Laurelhurst	206-684-7529
Loyal Heights	206-684-4052
Magnolia	206-386-4235
Meadowbrook	206-684-7522
Miller	206-684-4753
Montlake	206-684-4736
Northgate	206-386-4283
Queen Anne	206-386-4240
Rainier	206-386-1919
Rainier Beach	206-386-1925
Ravenna-Eckstein	206-684-7534
South Park	206-684-7451
Southwest	206-684-7438
Van Asselt	206-386-1921
Yesler	206-386-1245

ENVIRONMENTAL LEARNING CENTERS

Camp Long	206-684-7434
Carkeek Park	206-684-0877
Discovery Park	206-386-4236
Seward Park	206-684-4396

OTHER FACILITIES

Langston Hughes Performing Arts Center	206-684-4757

SAND POINT/MAGNUSON PARK

Community Center	206-684-7026

SEATTLE (Amy Yee) TENNIS CENTER

Indoor & Outdoor courts	206-684-4764

APPENDIX B - Permit, Reservation, and Information Phone Numbers

Athletic Fields	206-684-4077
Court Scheduling	
Indoor courts/Outdoor courts/Tennis Center	206-684-4764
General & Group Reservations	
Picnic Area & Day Camp Reservations	206-684-4080, ext. 2
Weddings	
Camp Long (outdoor)	206-684-7434
Community Centers	Call specific facility
Park areas	206-684-4080, ext. 4
Special Amenity Facilities (indoor)	206-684-4080, ext. 1
Specialized Permits & Contracts	
Boat Launch Permits	206-684-7249
Commercial Use Permits	206-867-1740
Concession Contracts	206-684-8002
Construction Plan Review	206-867-1740
Permits (held on Park property)	
Film Permits	206-684-4080, ext. 4
Indoor Special Events	206-684-4080, ext. 1
Outdoor Park Use/Special Events	206-684-4080, ext. 3
Revocable Use Permits	206-684-4860
Outdoor Special Events Permits	206-684-4080
Tree Trimming	206-684-4713
Information	
General Information	206-684-5177
Business Service Center and Customer Service Unit	206-684-5177
Summer Wading Pool Hotline	206-684-7796

APPENDIX C - Athletics Field Inventory

(*Field Owner: COS = City of Seattle; SPS = Seattle Public Schools)

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Alki 1	COS	Grass	X					Sp/Sum
Alki Soccer	COS	Grass		X				Fall
Ballard 1 & 2	COS	Synthetic	X				X	Sp/Sum
Ballard Soccer	COS	Grass		X			X	Fall
Ballard HS Football	SPS	Synthetic		X	X	X	X	Year Round
Bar-S 1 & 2	COS	Grass	X					Sp/Sum
Bayview 1	COS	Grass	X					Sp/Sum
Bayview Soccer	COS	Grass		X				Fall
Beacon Hill	COS	Grass	X					Sp/Sum
Beacon Hill Soccer	COS	Grass		X				Fall
BF Day	COS	Grass	X					Sp/Sum
BF Day Soccer	COS	Grass		X				Fall
Bitter Lake 1 & 2	COS	Grass	X				X	Sp/Sum
Bitter Lake Soccer	COS	Grass		X			X	Fall
Bobby Morris 1 & 2	COS	Synthetic	X				X	Sp/Sum
Bobby Morris Soccer	COS	Synthetic		X		X	X	Year Round
Boren Soccer	SPS	Grass		X				Fall
Brighton 1 & 2	COS	Synthetic	X				X	Sp/Sum
Brighton Soccer	COS	Synthetic		X	X	X	X	Sum/Fall
Cleveland Soccer	COS	Synthetic		X	X	X	X	Year Round
Cleveland Track	COS	Synthetic				X	X	Sp/Sum
Colman	COS	Grass	X					Sp/Sum
Colman Soccer	COS	Grass		X				Fall
Cowen	COS	Grass				X		Sp/Sum
Dahl 1 & 3 & 4	COS	Grass	X					Sp/Sum
Dahl 2	COS	Grass	X				X	Sp/Sum
Dahl North	COS	Grass		X			X	Sum/Fall
Dahl South Soccer	COS	Grass		X				Sum/Fall

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Dahl West Soccer	COS	Grass		X			X	Fall
Delridge Soccer North & South	COS	Synthetic		X		X	X	Year Round
Delridge 1 & 2	COS	Synthetic	X				X	Sp/Sum
Eagle Staff Baseball	SPS	Synthetic	X				X	Sp/Sum
Eagle Staff Soccer	SPS	Synthetic		X		X	X	Year Round
Eagle Staff Softball	SPS	Synthetic	X				X	Sp/Sum
Eckstein	SPS	Synthetic		X		X		Year Round
Fairmount	COS	Grass	X					Sp/Sum
Fairmount Soccer	COS	Grass		X				Fall
Franklin Football	SPS	Synthetic		X	X	X	X	Year Round
Franklin Track	SPS	Synthetic				X		Year Round
Garfield 1	COS	Synthetic	X				X	Sp/Sum
Garfield 2 & 3	COS	Grass	X					Sp/Sum
Garfield Soccer	COS	Grass		X	X		X	Sum/Fall
Garfield HS Football	SPS	Synthetic		X	X	X	X	Year Round
Garfield HS Track	SPS	Synthetic				X	X	Year Round
Gatzert Baseball	SPS	Grass	X					Sp/Sum
Gatzert Soccer	SPS	Grass		X				Fall
Genesee Lower	COS	Synthetic		X	X	X	X	Year Round
Genesee Upper	COS	Synthetic		X		X	X	Year Round
Georgetown 1	COS	Synthetic	X				X	Sp/Sum
Georgetown Soccer	COS	Synthetic		X		X	X	Year Round
Gilman 1 & 2	COS	Grass	X					Sp/Sum
Gilman Soccer	COS	Grass		X				Fall

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Green Lake 1 & 2	COS	Grass	X					Sp/Sum
Green Lake Soccer	COS	Grass		X		X		Fall
Hiawatha 1	COS	Synthetic	X				X	Sp/Sum
Hiawatha Soccer	COS	Synthetic		X		X	X	Year Round
Highland Park 1 & 2	COS	Grass	X					Sp/Sum
Highland Park Soccer	COS	Grass		X				Fall
EC Hughes 1 & 2	COS	Grass	X					Sp/Sum
EC Hughes Soccer	COS	Grass		X				Fall
Hutchinson 1 & 2	COS	Grass	X					Sp/Sum
Hutchinson Soccer	COS	Grass		X		X		Fall
Ingraham Soccer N & S	SPS	Synthetic		X		X	X	Year Round
Ingraham Baseball/Softball	SPS	Synthetic	X				X	Sp/Sum
Ingraham Stadium	SPS	Synthetic		X	X	X	X	Year Round
Ingraham Track	SPS	Synthetic				X	X	Year Round
Interbay 1	COS	Grass	X					Sp/Sum
Interbay 2	COS	Grass	X				X	Sp/Sum
Interbay Stadium	COS	Synthetic		X		X	X	Year Round
Interbay T-Ball	COS	Grass	X					Sp/Sum
Interbay Soccer	COS	Grass		X	X		X	Fall
Jane Addams 1	SPS	Synthetic		X		X	X	Year Round
James Baldwin 1 & 2	SPS	Synthetic	X					Sp/Sum
James Baldwin Soccer	SPS	Synthetic		X				Fall

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Jane Addams 2	SPS	Synthetic		X		X	X	Year Round
Jane Addams Lower Baseball	SPS	Synthetic	X				X	Sp/Sum
Jane Adams Upper Baseball	SPS	Grass	X			X		Sp/Sum
Jane Addams Upper Soccer	SPS	Grass		X	X	X		Sum/Fall
Jefferson 1	COS	Synthetic	X				X	Sp/Sum
Jefferson Soccer	COS	Synthetic		X		X	X	Year Round
Jefferson Lid Park Playfield	COS	Grass				X		Sum/Fall
John Rogers	SPS	Grass	X			X		Sp/Sum
John Rogers Soccer	SPS	Grass		X				Fall
Judkins 1 & 2	COS	Grass	X					Sp/Sum
Judkins Middle & Mod Soccer	COS	Grass		X		X		Fall
Judkins Football	COS	Grass			X	X		Fall
Lakeridge	COS	Grass	X					Sp/Sum
Lakewood 1	COS	Grass	X					Sp/Sum
Lakewood Soccer	COS	Grass		X				Fall
Laurelhurst 1 & 2	COS	Grass	X					Sp/Sum
Laurelhurst Soccer	COS	Grass		X				Fall
Lawton Park	COS	Grass	X					Sp/Sum
Lincoln Park 1 & 2 & 3	COS	Grass	X					Sp/Sum
Lincoln Park Cross Country	COS	Grass				X		Fall
Lincoln Park Soccer	COS	Grass		X	X			Fall
Lower Woodland 1	COS	Synthetic	X				X	Sp/Fall

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Lower Woodland 3, 4, 5, & 6	COS	Grass	X			X	X	Sp/Fall
Lower Woodland 2	COS	Synthetic		X		X	X	Year Round
Lower Woodland 7	COS	Synthetic		X		X	X	Year Round
Lower Woodland Cross Country	COS	Grass/ Dirt				X		Spr, Fall
Lower Woodland Track	COS	Cinder				X	X	Sp/Sum
Loyal Heights 1 & 2	COS	Synthetic	X				X	Sp/Sum
Loyal Heights Football	COS	Synthetic		X	X	X	X	Fall/Win
Madison	SPS	Synthetic		X	X	X	X	Year Round
Madrona	COS	Grass	X	X				Sp/Sum
Magnolia 1 & 2	COS	Grass	X				X	Sp/Sum
Magnolia 3, 4, 5, & 6	COS	Grass	X					Sp/Sum
Magnolia 6	COS	Grass		X				Sum/Fall
Magnolia Soccer NE & NW	COS	Grass		X		X		Sum/Fall
Magnolia Soccer South	COS	Grass		X			X	Fall
Magnuson 00, 1, 2, 3, & 4	COS	Grass		X		X		Sp/Fall
Magnuson 5, 6, 7	COS	Synthetic		X		X	X	Year Round
Magnuson 8	COS	Synthetic	X					Sp/Fall
Magnuson 9	COS	Synthetic	X				X	Sp/Fall
Maple Leaf 1 & 2	COS	Grass	X					Sp/Fall
Maple Leaf Soccer	COS	Grass		X				Fall

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Maple Leaf Lid Playfield	COS	Grass				X		Spr/Fall;
Maple Wood 1 & 2	COS	Grass	X					Sp/Sum
Maple Wood Soccer	COS	Grass		X				Fall
McGilvra	SPS	Synthetic		X				Year Round
Meadowbrook 1, 2, & 3	COS	Grass	X					Sp/Sum
Miller 1 & 2	COS	Synthetic	X				X	Sp/Sum
Miller Soccer	COS	Synthetic		X		X	X	Year Round
Montlake 1	COS	Grass	X					Sum
Montlake Football & Soccer	COS	Synthetic		X	X	X		Year Round
Montlake Track	COS	Cinder				X		Sp/Sum
Nathan Hale Stadium	SPS	Synthetic		X	X	X	X	Year Round
Nathan Hale Track	SPS	Synthetic				X	X	Sp/Sum
North Acres 1 & 2	COS	Grass	X					Sp/Sum
North Acres Soccer	COS	Grass		X				Fall
North Beach 1	SPS	Grass	X					Sp/Sum
North Beach Soccer	SPS	Grass		X				Fall
Pinehurst 1	COS	Grass	X					Sp/Sum
Pinehurst Soccer	COS	Grass		X				Fall
Queen Anne 1 & 2	COS	Grass	X			X	X	Sp/Sum
Queen Anne 3	COS	Grass	X					Sp/Sum
Queen Anne Soccer	COS	Grass		X			X	Sum/Fall
Queen Anne Bowl	COS	Synthetic		X		X		Year Round
Queen Anne Bowl Track	COS	Cinder				X		Sp/Sum

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Queen Anne East	COS	Grass	X	X				Sp-Fall
Rainier 1 & 2	COS	Synthetic	X				X	Sp/Sum
Rainier 3	COS	Grass	X					Sp/Sum
Rainier Football	COS	Grass		X	X		X	Fall
Rainier Beach 1 & 2	COS	Grass	X					Sp/Sum
Rainier Beach Soccer	COS	Grass		X				Sum/Fall
Rainier Beach HS Baseball/ Softball	SPS	Synthetic	X				X	Sp/Sum
Rainier Beach HS Stadium	SPS	Synthetic		X	X	X	X	Year Round
Rainier Beach HS Track	SPS	Synthetic				X	X	Sp/Sum
Rainier Beach HS Utility Field	SPS	Grass		X	X			Sp/Sum
Ravenna 1	COS	Grass	X					Sp/Sum
Ravenna Soccer	COS	Grass		X				Fall
Riverview 1, 2, 3, & 4	COS	Grass	X					Sp/Sum
Riverview North & South	COS	Grass		X		X		Fall
Rogers 1	COS	Grass	X					Sp/Sum
Rogers Soccer	COS	Grass		X				Fall
Roosevelt	SPS	Synthetic		X	X	X	X	Year Round
Roosevelt Track	SPS	Synthetic				X	X	Sp/Sum
Ross, Lower	COS	Grass	X					Sp/Sum
Roxhill 1 & 2	COS	Grass	X					Sp/Sum
Roxhill Mod Soccer	COS	Grass		X				Fall
Roxhill Soccer	COS	Grass		X				Sp/Fall
Sam Smith (I-90)	COS	Grass		X				Sp/Fall
Salmon Bay	SPS	Synthetic		X				Year Round

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
Sealth Baseball & Lower Softball	SPS	Synthetic	X				X	Sp/Fall
Sealth Upper Softball	SPS	Synthetic	X					Year-Round
Sealth Stadium	SPS	Synthetic		X	X	X	X	Year Round
Sealth Track	SPS	Synthetic				X	X	Sp/Sum
Sealth Utility Lower	SPS	Grass	X	X		X		Sp/Fall
Sealth Utility Upper	SPS	Grass		X		X		Sp/Fall
Smith Cove	COS	Grass		X				Fall
Soundview 1 & 2	COS	Synthetic	X				X	Sp/Sum
Soundview 3 & 4	COS	Grass	X					Sp/Sum
Soundview Lower	COS	Synthetic		X	X	X	X	Year-Round
Soundview Upper	COS	Grass		X				Fall
South Park 1 & 2	COS	Grass	X					Sp/Sum
South Park Soccer	COS	Grass		X				Sp/Fall
Thornton Creek 1 & 2	SPS	Grass	X					Sp/Sum
Thornton Creek North & South Soccer	SPS	Grass		X				Fall
University 1	COS	Grass	X					Sp/Sum
University Soccer	COS	Grass		X				Fall
Van Asselt Elem	SPS	Synthetic		X		X	X	Year Round
Van Asselt 1 & 2	COS	Grass	X					Sp/Sum
Van Asselt Soccer	COS	Grass		X		X		Sum/Fall
View Ridge 1 & 2	COS	Grass	X					Sp/Sum

Field	*Field Owner	Surface	Baseball /Softball	Soccer	Football	Other	Lighted	Season of Use
View Ridge Soccer	COS	Grass		X		X		Sum/Fall
View Ridge Elem Baseball	SPS	Grass	X					Sp/Sum
Wallingford	COS	Grass	X	X				Fall
Walt Hundley 1 & 2	COS	Grass	X			X		Sp/Sum
Walt Hundley Soccer	COS	Synthetic		X		X	X	Year Round
Washington Park Soccer	COS	Synthetic		X			X	Year Round
Washington Park 1 & 2	COS	Synthetic	X				X	Sp/Sum
West Seattle Stadium	COS	Grass			X		X	Fall
West Seattle Stadium Track	COS	Synthetic				X	X	Sp/Sum
West Woodland 1	SPS	Grass	X					Spr
West Woodland Soccer	SPS	Grass		X				Fall
Whitman Baseball	SPS	Synthetic	X				X	Sp/Fall
Whitman Soccer	SPS	Synthetic		X		X	X	Year Round
Whitman Track	SPS	Synthetic				X	X	Sp/Sum

APPENDIX D – Parks Department Refund Policy

Department Policy & Procedure

Subject: **Refund Policy** ***(for community centers, swimming pools, small craft centers and other recreational providers)***		Number 060-P 7.16
		Effective 1/9/2013
		Supersedes 3/15/2001
Approved: *A current, approved, signed copy of this policy can be found on the Seattle Parks web site, located at:* http://www.seattle.gov/parks/reservations/feesandcharges/refunds.htm	**Department: Parks and Recreation & The Associated Recreation Council**	Page 1 of 3

SUMMARY

For community centers, swimming pools, small craft centers, outdoor spaces, sports fields and other recreation providers, it is the policy of Seattle Parks and Recreation and the Associated Recreation Council that:

- *A full refund will be issued for any program, activity, or reservation that is cancelled for any reason by the Department or the Associated Recreation Council.*
- *Any person who registers for a PROGRAM and who requests a refund before the second class session may receive a prorated refund minus a service charge.*
- *Any person who registers for an ACTIVITY and who requests a refund 14 days or more before its start, may receive a refund minus a service charge.*
- *Any person who schedules a STANDARD RENTAL of a recreation facility and who cancels at least 15 days in advance is entitled to a partial refund.*
- *Any person who schedules a rental of a SPECIAL AMENITY FACILITY and who cancels at least 90 days in advance is entitled to a partial refund.*
- *Any person who reserves a SPORTS FIELD must provide 14 days advance notice of cancellation to be entitled to a full refund.*
- *ADULT SPORTS LEAGUES may receive a partial refund if the cancellation notice is received prior to the league starting and if a replacement team is found.*

Portions of this summary will be included in printed materials where applicable with reference to encourage customers to read the entire policy for specific information. This policy is Appendix D to the adopted Fees and Charges Ordinance for Seattle Parks and Recreation.

1.0 DEFINITIONS:

"Activity" is the term applied to a day camp, school-age or preschool care, trip, overnight camp or special event operated by Seattle Parks and Recreation or Associated Recreation Council or other authorized providers.

"Booking Fee" is an established fee found in the adopted Fees and Charges Ordinance for Seattle Parks and Recreation as a requirement when requesting a facility rental.

"ARC" is the Associated Recreation Council operating programs at Seattle Parks and Recreation facilities under a Master Use Agreement with the City of Seattle.

"Cancellation" is a case in which the Department does not operate a program as originally planned and/or scheduled and results in a refund to the customer without a service charge applied.

"Damage Deposit" is an established fee found in the adopted Fees and Charges Ordinance for Seattle Parks and Recreation usually required as a deposit for facility rentals.

"Fees and Charges" are City fees adopted by City Council as a City of Seattle Ordinance establishing fees and charges for Seattle Parks and Recreation.

"Program" is the term for a series of classes which may include swimming instruction, youth sports, ARC recreation classes or other similar recreation class series.

"Refund" is the direct payment of money or a credit to a customer account. If payment was made by cash or check, a refund will be processed through the Accounting office and may take approximately three weeks. If payment is made through credit card, the refund will be processed within 48 hours of the request.

"Transfer" is the process of withdrawing from one program and enrolling in a different program.

2.0 PROGRAM

2.1 CANCELLATION: It is the policy of Seattle Parks and Recreation and Associated Recreation Council to make a full refund to participants who register for a class, camp, special event or program that is canceled by the Department or Advisory Council for any reason.

2.2 CANCELLATION OF ONE SESSION: In the event of an unplanned cancellation of a single session of a program, that class will be rescheduled whenever possible. If it cannot be rescheduled, the participant will receive a refund.

2.3 DROPPING A PROGRAM BEFORE SECOND SESSION: A participant may be issued a refund if he/she withdraws from a program, and notifies the program coordinator, prior to the second class session. The facility will retain the pro-rated class fee plus a service charge of $5.00 or 10% of the fee, whichever is greater.

2.4 DROPPING A PROGRAM AFTER SECOND SESSION: If a participant withdraws from a program after the second session of a series, no refund will be given.

3.0 ACTIVITY

3.1 BEFORE, AFTERSCHOOL, AND PRESCHOOL CHILD CARE PROGRAMS: A participant may be issued a refund, less the deposit amount for the activity, if he/she withdraws from a before and/or after school, or preschool child care program if he/she notifies the program coordinator at least fourteen (14) days prior to the beginning date of the program. No refunds will be made for requests received less than fourteen (14) days prior to the beginning of the program. For School Aged Care and preschool program days canceled by the Department due

to weather related circumstances, NO credit/refund will be issued for the first two canceled days over the course of the school year. A credit will be issued for the 3rd or additional canceled days.

3.2 DAY CAMPS, OVERNIGHT CAMPS, TRIPS AND EVENTS REFUND: A participant may be issued a refund, less the deposit amount, if he/she withdraws from a youth or teen camp, an overnight camp, trip or event, and notifies the program coordinator at least fourteen (14) days prior to the beginning date of the camp. No refunds will be made for requests received within fourteen (14) days prior to the beginning of the camp. No refunds will be made for food, supplies, or materials fees.

4.0 STANDARD RENTAL

4.1 FACILITY RENTALS: Standard Recreation Facility Rental to include Community Centers, Pools, Environmental Learning Centers.

4.2 A renter may be issued a refund for a cancelled rental, minus the application booking fee and a cancellation service charge using the following timetable:

31+ days notice of cancellation	Booking Fee, plus $50 fee is retained by Dept
15-30 days notice of cancellation	Booking Fee, plus 50% of the rental fee is retained by Dept. Damage deposit is refunded.
14 days or less notice of cancellation	No refund given

5.0 SPECIAL AMENITY FACILITIES

5.1 FACILITY RENTALS: Special Amenity Facilities include Alki Bathhouse, Golden Gardens Bathhouse, Mount Baker Rowing and Sailing Center, Dakota Place Park Building, Pritchard Bathhouse, Ward Springs Pumphouse, Cal Anderson Shelterhouse and other identified facilities.

5.2 A renter may be issued a refund for a cancelled rental, minus the application booking fee and a cancellation service charge using the following timetable:

181+ days notice of cancellation	Booking Fee, plus $50 fee is retained by Dept
180-91 days notice of cancellation	Booking Fee, plus Damage Deposit is retained by Dept
90 days or less notice of cancellation	No refund given

6.0 SPORTS FIELDS

6.1 Field cancellations must be made at least 14 days in advance of usage to get a full refund or credit.

6.2 If the Department closes a field for any reason, or if lights do not operate as expected, or if there is a conflict in the scheduled use of a field, a full refund or credit for the missed use will be provided.

7.0 ADULT SPORTS LEAGUES

If a team drops from league play after the deposit is paid and before the final payment is due, a refund will be issued only if a team is found to take the place of the team that wishes to drop from league play. Parks will retain a service charge of the greater of the deposit or 10% of the league fee. No refunds will be issued after the final payment is made and/or final schedules are drawn.

8.0 MERCHANDISE AND FOOD

We are unable to issue refunds for clothing, personal items, supplies or food items, unless there is a product defect. Exchanges may be made for defective products.

9.0 EXCEPTIONS

No refund is available for some designated programs, activities or services, which may include deposits for registration, regattas, rentals, outdoor events, ceremonies or picnics. Information on any specific exception is available from Parks and Recreation staff prior to payment or purchase.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Seattle Parks and Recreation	Amy Williams	Alex Rouse

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to Seattle Parks and Recreation; establishing the 2026 fee schedule for the use of park properties and other park and recreation facilities and services; and superseding previous park and recreation fee schedules.

Summary and Background of the Legislation: Seattle Parks & Recreation (SPR) charges programming and usage fees to provide financial support for SPR programs, facilities, and park grounds. The 2026 SPR Fee Schedule transmitted by this legislation includes several administrative changes and updates to certain sections of the fee schedule; amends the current Use Permit fee for events that restrict public access to include a tier for events at stadiums; and makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation. The budget was adjusted last year to account for the additional fee revenues, and this legislation makes the intended fee adjustments. None of the changes included in this legislation result in adjustments to SPR's 2026 baseline revenues from the fees and charges approved in the 2025 Adopted and 2026 Endorsed Budget**.** Specific changes are as follows:

- Removes 2025 fees in all applicable sections.
- Includes various administrative changes (fonts, spacing, spelling, updating page numbers, updated telephone numbers and facility information in the appendices, etc.).
- Updates the name of the Jefferson Golf Course to Bill Wright Golf Complex throughout.
- Updates the outdated names of the "Telephone Reservation Card" for indoor and outdoor courts to "Indoor Tennis Court Reservation Pass" and "Outdoor Tennis Court Reservation Pass" respectively.
- Updates several Swimming Pool fee descriptions:
    - Fitness Fees: updates fitness class names for clarification.
    - Staff Fees: updates staff fees to include 'lifeguard staff fees' for clarification.
    - Swimming Instruction: removes "Guard Start" program from swimming instruction fees as program is outdated.
    - Special Use Fees: removes a duplicated word in special use fees and removes an outdated footnote.
- Adds fee tiers within Use Permits for ticketed events to recognize the varying capacity limitations of outdoor stadiums versus outdoor park sites (i.e. outdoor park sites may be able to accommodate upwards of 10,000 whereas stadiums typically range from `1,000-3,000 depending on size and other concurrent uses). Note this change is not expected to have material impacts on revenues given the small number of ticketed events annually.
- Updates Revocable Use Permits (RUP) to include fee changes approved in the 2025 Adopted and 2026 Endorsed Budget. The RUP rates were last updated in 2017, and the

2025 budget increased fees to better reflect much higher staff costs from wage inflation since that time and to be more aligned with actual costs incurred.

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

This legislation is not adjusting the 2026 baseline revenues from fees and charges approved in the 2025 Adopted and 2026 Endorsed Budget estimated at approximately $41M (including Golf).

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2026 Estimated Revenue
Park Fund/10200	SPR	Fees and Charges	$41,200,000
		TOTAL	**$41,200,000**

Revenue/Reimbursement Notes: This legislation is not adjusting the 2026 baseline revenues from fees and charges approved in the 2025 Adopted and 2026 Endorsed Budget.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
The legislation is required to allow the department to collect program and facility fees in order to generate the revenues necessary to support a portion of Park Fund expenses. Without authority to collect this revenue, services would need to be reduced.

Please describe how this legislation may affect any City departments other than the originating department.
This legislation does not directly affect any other department.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
An approach for all park programs and facilities has been developed that ranges from free (high community value) to varying recoveries of costs (high personal value). Social equity is built into that pricing to ensure that there is access to a range of programs and activities. SPR also prioritizes Park District-funded recreational scholarships that supplement fee pricing across facilities.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
SPR works with several vendors or contractors who provide translation services across the department's services and programs. The department prioritizes Language Access efforts and communicates best practices and resources to key staff in the department including program staff who work with the public on fees and registration activities.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
This legislation does not have impacts on carbon emissions.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
This legislation does not have impacts on climate resiliency.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments:
Summary Attachment 1 – Proposed Changes in 2026 Fee Schedule

Changes from the Adopted 2025-2026 Fee Schedule to the Proposed 2026 Fee Schedule

The table below identifies all Seattle Parks and Recreation proposed fees included in Attachment 1 that are changed from 2025-2026 Adopted fees. Changes are noted for Proposed 2026 fees when compared to Adopted 2025-2026 fees.

Facility/Area	Service	Page # in 2025-26 Schedule	Description		Adopted 2026 Fee	Proposed 2026 Fee	Comments
All	Various	**Various**	2025 Fees Removed		N/A	N/A	Removed column for 2025 fees
All	Various	**Various**	Administrative Changes		N/A	N/A	Various administrative changes (fonts, spacing, spelling, updating page numbers, etc.) that do not have an impact on fees
Golf	Golf	**Various**	Name Change		N/A	N/A	Updated name from Jefferson to Bill Wright Golf Complex
Amy Yee Tennis Center	Indoor Court Fees	**10**	Name Change		N/A	N/A	Updated outdated name of “Telephone Reservation Card’ for indoor courts to “Indoor Tennis Court Reservation Pass”
Amy Yee Tennis Center	Outdoor Court Fees	**11**	Name Change		N/A	N/A	Updated outdated name of “Telephone Reservation Card’ for outdoor courts to “Outdoor Tennis Court Reservation Pass”
Swimming Pools	Fitness – Indoor and Outdoor Pools	**14**	Clarification		N/A	N/A	Updated Fitness class names
Swimming Pools	Swimming Instruction	**15**	Clarification		N/A	N/A	Removed “Guard Start” program from description that no longer exists
Swimming Pools	Aquatic Facility Rental Fees	**15-17**	Clarification		N/A	N/A	Updated from “staff costs” to “lifeguard staff costs” for clarification
Swimming Pools	Special Use Fees	**17**	Clarification		N/A	N/A	Removed “entry fees” (duplication of admission fees)
Swimming Pools	Special Use Fees	**18**	Clarification		N/A	N/A	Removed footnote as fee is retained by SPR

Changes from the Adopted 2025-2026 Fee Schedule to the Proposed 2026 Fee Schedule

The table below identifies all Seattle Parks and Recreation proposed fees included in Attachment 1 that are changed from 2025-2026 Adopted fees. Changes are noted for Proposed 2026 fees when compared to Adopted 2025-2026 fees.

Facility/Area	Service	Page # in 2025-26 Schedule	Description		Adopted 2026 Fee	Proposed 2026 Fee	Comments
Permits	Use Permits	**35**	Additional Fee Tiers Added for Stadum Use		The greater of 10% or $3,500-$5,000	The greater of 10% or $2,500-$5,000	Adds $3,500 fee tier for West Seattle Stadium and $2,500 for Interbay and Seattle Public School Stadiums within existing use permits for ticketed events.
Permits for Non Park Uses of Park Property	Revocable Use Permit Fee Schedule	**41**	Application Fee Correction		$200	$500	Makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation.
Permits for Non Park Uses of Park Property	Revocable Use Permit Fee Schedule	**41**	Inspection and/or Monitoring Fee Correction		$200	$250	Makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation.
Permits for Non Park Uses of Park Property	Revocable Use Permit Fee Schedule	**41**	Limited Term Permit Fee Correction		$250	$500	Makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation and clarifies description.
Permits for Non Park Uses of Park Property	Revocable Use Permit Fee Schedule	**41**	Processing Charge Correction		$130	$175	Makes a correction to the Revocable Use Permit fees that were approved in the 2025 Adopted and 2026 Endorsed Budget but inadvertently omitted from the 2025 Fees and Charges legislation.
Appendix A	Facility Phone Numbers	**A**	Updated phone numbers		N/A	N/A	Administrative clean up
Appendix B	Permit, Reservation, and Information Phone Numbers	**B**	Updated titles and phone numbers		N/A	N/A	Administrative clean up
Appendix C	Athletics Field Inventory	**C**	Updated field names, surface type, sports, and seasons of use		N/A	N/A	Administrative clean up

File #: Res 32184, **Version:** 1

CITY OF SEATTLE

RESOLUTION _____

A RESOLUTION amending Resolution 31334; establishing the City Council's intent to fund the Seattle City Employees' Retirement System as informed by the January 1, 2025 Actuarial Study.

WHEREAS, the City provides and manages a defined-benefit pension for its non-uniformed employees to serve as a source of retirement income, along with Social Security; and

WHEREAS, the City Council previously declared, in Resolution 31334, its intention to fully fund the actuarially required contribution amounts into the pension system, including a plan to amortize the system's unfunded liability in 30 or fewer years; and

WHEREAS, the January 1, 2025 valuation study performed by the Seattle City Employees' Retirement System (SCERS) actuary identified the contribution rate necessary to fully fund the system; and

WHEREAS, the City will update its contribution rate to SCERS annually to a level not less than the actuarial required contribution for that year as determined by the most recent valuation; NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEATTLE, THE MAYOR CONCURRING, THAT:

Section 1. Resolution 31334, last amended by Resolution 32150, is amended as follows:

Section 1. The City will fully fund its actuarially required contributions to SCERS in the 2012 Adopted Budget and thereafter. The City will base its contribution rate on a five-year smoothed asset valuation as described in the most recent actuarial report, and the rate will be sufficient to amortize the system's unfunded liabilities in 30 or fewer years.

Section 2. To that end, the ((~~2025~~)) 2026 Adopted Budget will include sufficient appropriation

for the City to maintain payment of ((~~15.17~~)) 15.06 percent of regular (non-overtime) payroll into SCERS. This is greater than the employee contribution rates into the system. The employer contribution rate must not be less than the required Actuarial Contribution Rate of ((~~15.17~~)) 15.06 percent and a combined contribution rate of ((~~24.00~~)) 23.78 percent, as determined by the January 1, ((~~2024~~)) 2025, Actuarial Valuation.

Section 3. The City endorses the actuarial assumptions and methods adopted by the SCERS Board of Administration, utilized beginning with the January 1, 2011, valuation, and modified by the Board as a result of the actuary's investigation of the system's experience from 2018 through 2021 as well as subsequent actuarial reports. These include:

A. The entry age normal actuarial cost method;

B. An investment return rate of 6.75 percent;

C. A five-year smoothed method for asset valuation;

D. Generational mortality tables that take future life expectancy improvements into account;

E. Expected average membership growth of 0.25 percent per year; and

F. Other economic and demographic assumptions as described in the valuation.

Section 4. Each year, and in the event the SCERS Board of Administration should wish to change its actuarial assumptions and methods, the City requests that the Board consult with the Mayor and the City Council by the tenth day of July regarding the impacts of such changes on funding requirements, as described in Seattle Municipal Code subsection 4.36.550.A, to allow sufficient time to make budget preparations.

Section 5. The City will update its contribution rate to SCERS annually to a level not less than the actuarial required contribution for that year as determined by the most recent valuation. The City may elect to exceed the required contribution rate in any given year in the interest of funding stability or to amortize the system's unfunded liability in fewer than 30 years.

Section 6. Beginning with the January 1, 2013, Actuarial Valuation and thereafter, the amortization period is closed and fixed. That is to say, the amortization rate should be sufficient to retire the system's unfunded liability over the period 2013-2042. Since closed amortizations can generate excessive contribution rate volatility in the second half of the period, the Council may consider re-opening the amortization period after 15 years. At any time, the SCERS Board and its actuary may recommend additional amortization layers and/or separate amortization periods for any new unfunded liabilities or surpluses generated after January 1, 2013.

Adopted by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its adoption this _____ day of _____, 2025.

_____

President _____ of the City Council

The Mayor concurred the _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
RET	Paige Alderete	Alexandria Zhang

1. BILL SUMMARY

Legislation Title: A RESOLUTION amending Resolution 31334; establishing the City Council's intent to fund the Seattle City Employees' Retirement System as informed by the January 1, 2025 Actuarial Study.

Summary and Background of the Legislation: Per Resolution 31334 the City has committed to appropriate annually sufficient funds to make contributions to the retirement system to a level not less than the actuarial required contribution for that year as determined by the most recent actuarial valuation of the retirement systems liabilities. This resolution provides City Council approval of the 2026 contribution rate in compliance with Resolution 31334. The combined contribution rate for 2026 will decrease from 24.00 percent to 23.78 percent. The City's portion of the combined contribution rate for 2026 will decrease from 15.17 percent to 15.06 percent of regular payroll into SCERS. This contribution rate is consistent with the recommendation of the SCERS Board of Administration as provided to the City Council under Seattle Municipal Code 4.36.505 A.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**
The 2026 contribution occurs through approval of the 2026 budget.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
Approval of this contribution rate affirms the City's commitment in 2026 to fund the retirement system's pension liability per Resolution 31334.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.
Not implementing the full actuarially required contribution in 2026 would go against Council Resolution 31334, would place greater cost burden on the City and potentially members in future years to fund the pension system. Not meeting the required contribution would be reflected on the System's financial audit, valuation, and the City's ACFR.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.
This legislation is the vehicle through which the SCERS Board conveys the updated actuarially required employer contribution rate to the Council as called for in Council Resolution 31334. The implementation of the rate change occurs through the adoption of the City's Budget Adoption Ordinance. The employer contribution rate approved with this Resolution, will affect all other City departmental budgets.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.
No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
No impact

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

5. CHECKLIST

☐ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☐ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

File #: Res 32185, **Version:** 1

CITY OF SEATTLE

RESOLUTION _____

A RESOLUTION approving interest rates set by the Seattle City Employees' Retirement System (SCERS) Board of Administration for 2026.

WHEREAS, the Seattle City Employees' Retirement System (SCERS) currently pays interest on employee contributions at an annual rate of 5.75 percent (compounded annually) for contributions made before December 31, 2011, and an annually changing rate based on an average yield on 30-year U.S. Treasury Bonds (also compounded annually) for employee contributions made after December 31, 2011; and

WHEREAS, Seattle Municipal Code Section 4.36.505 provides that "[n]othing in this Section 4.36.505 shall be construed to limit the right of the Board, subject to approval of the City Council, to make changes in rates of interest whenever the Board deems it necessary or advisable"; and

WHEREAS, the SCERS Board of Administration, at its July 10, 2025 meeting, voted to adjust the annual interest rate for 2026 on all contributions received after December 11, 2011 to 4.53 percent (compounded annually); and

WHEREAS, the SCERS Board intends to review and adjust this rate annually, based on market conditions; NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEATTLE, THE MAYOR CONCURRING, THAT:

Section 1. The City Council approves the 2026 credit interest rate adopted by the SCERS Board of Administration of 4.53 percent (compounded annually) on all member contributions received after December 31, 2011. Member contributions received on or before December 31, 2011, will continue to accrue credit

interest at a rate of 5.75 percent (also compounded annually). These rates will apply at the beginning of the first full pay period of 2026.

Adopted by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its adoption this _____ day of _____, 2025.

_____

President _____ of the City Council

The Mayor concurred the _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
RET	Paige Alderete	Alexandria Zhang

1. BILL SUMMARY

Legislation Title: A RESOLUTION approving interest rates set by the Seattle City Employees' Retirement System (SCERS) Board of Administration for 2026.

Summary and Background of the Legislation: Per Seattle Municipal Code 4.36.505.F, this resolution provides City Council approval of the 2026 interest rates on member contributions set by the SCERS Board of Administration.

Under the policy enacted by the SCERS Board, in 2026, contributions received on or before December 31, 2011 will earn 5.75% annual interest, compounded annually. Contributions received after that date will earn 4.53% interest, also compounded annually. The Board reviews and adjusts the post-2011 interest rates annually, based on a policy target of the average daily yield on 30-year U.S. Treasury Bonds for the immediately preceding June 1 to May 31 period.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

This legislation has no direct financial implications for City appropriations, revenues, or positions. Interest rates for 2026 will grow member contribution balances. Resulting impacts are estimated along with other factors in the retirement system's periodic actuarial valuations.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.

The proposed change reflects an increase in market interest rates in the last year. Not implementing the legislation would not recognize the action taken by the SCERS Board of Administration or the practice of the last several years. Inaction would leave the rate at the 2025 level.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.
This legislation affects all SCERS members, who are employed across the City, but has no effect on departmental costs.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.
No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
No impact

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

5. CHECKLIST

☐ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☐ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

File #: CB 121100, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to automated traffic safety cameras; updating financial and fund policies related to the use of cameras and the name of the associated fund; and amending Ordinance 124230.

WHEREAS, in May 2025 the City Council passed Council Bill 120971 (enacted as Ordinance 127213), implementing new requirements for the Seattle Department of Transportation's Automated Traffic Safety Camera Program and amending Ordinance 124230 regarding financial and fund policies related to the use of Automated Traffic Safety Camera revenues; and

WHEREAS, during Council deliberations on Council Bill 120971, an amendment was adopted that modified the restricted use and increased the restricted percentage of red light cameras to 30 percent, but did not also increase the deposit requirement to the same amount for the Automatic Traffic Camera Safety Fund; and

WHEREAS, the intended name of the Fund is the Automated Traffic Safety Camera Fund, to match the name of the Program; and

WHEREAS, the intent of Ordinance 127213's requirements is to align restrictions on the use of camera revenues with the guidelines for City Funds in order to provide transparency and efficient allocation of resources; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Sections 1 through 4 of Ordinance 124230, last amended by Ordinance 127213, are amended as follows:

Section 1. A new ((~~Automatic Traffic Camera Safety~~)) Automated Traffic Safety Camera Fund is created in the City Treasury ((~~upon the~~)) effective ((~~date of this ordinance~~)) June 16, 2025, to which revenues may be deposited, and from which associated expenditures may be paid including, but not limited to, operating, maintenance, capital and City administration costs for the purposes described in Section 2 of this ordinance.

Section 2. The purpose of creating the ((~~Automatic Traffic Camera Safety~~)) Automated Traffic Safety Camera Fund is to separately account for the revenues generated by ((~~automatic~~)) automated traffic safety cameras authorized under Section 11.50.570 of the Seattle Municipal Code.

Section 3. The new ((~~Automatic Traffic Camera Safety~~)) Automated Traffic Safety Camera Fund shall receive ((~~20~~)) 30 percent of revenues from cameras that detect stoplight violations in accordance with Section 11.50.130 of the Seattle Municipal Code, all revenues from all other automatic traffic safety camera types authorized in Section 11.50.570 of the Seattle Municipal Code, and other monies as authorized by ordinance. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 4. The Director of the Seattle Department of Transportation shall have responsibility for administering the ((~~Automatic Traffic Camera Safety~~)) Automated Traffic Safety Camera Fund. The Director of Finance is authorized to create other accounts within the ((~~Automatic~~)) Automated Traffic Safety Camera Fund as may be needed or appropriate to implement the Fund's purpose and intent as established by this ordinance as amended.

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Aaron Blumenthal

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to automated traffic safety cameras; updating financial and fund policies related to the use of cameras and the name of the associated fund; and amending Ordinance 124230.

Summary and Background of the Legislation: On May 13, 2025, the City Council passed Council Bill 120971 (enacted as Ordinance 127213), amending Ordinance 124230 and City of Seattle Municipal Code, to clarify, simplify, and establish requirements for the ongoing operation of the Seattle Department of Transportation's Automated Traffic Safety Camera Program. As originally proposed by the Executive, CB 120971 restricted the use of 20% of Red Light Camera Revenue to "safety, including traffic, student, bicycle, and pedestrian safety and directly related infrastructure projects; operational and maintenance investments that support traffic safety and Vision Zero; transportation improvements that support equitable access and mobility for persons with disabilities; transportation projects designed to reduce vehicle speeds, as well as pedestrian, bicyclist, and driver education campaigns," with a commensurate percentage required to be deposited in the Automatic Traffic Camera Safety Fund. During Council deliberations on the legislation, an amendment was adopted that modified the restricted use and increased the restricted percentage of Red Light Cameras to 30%, but did not also increase the deposit requirement to the same amount for the Automatic Traffic Camera Safety Fund.

The purpose of aligning the amount of restricted use revenues with an equal deposit requirement allows the Seattle Department of Transportation to more efficiently track, report, and deliver projects consistent with the legal restrictions on this revenue. There are no financial impacts of implementing this legislation. Additional costs to deliver projects consistent with these revenue restrictions may be incurred by the department were this legislation not implemented.

This legislation also renames the Fund to match the name of the Program.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
There are no other financial impacts to implementing this legislation.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
There are no costs to implementing this legislation.

Please describe any financial costs or other impacts of *not* implementing the legislation.
The Seattle Department of Transportation may incur additional unknown costs to track, report, and deliver projects that remain consistent with the legal restrictions of this revenue, if this legislation is not implemented.

Please describe how this legislation may affect any City departments other than the originating department.
There are no impacts on other departments.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
Not applicable.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
Not applicable.

iii. What is the Language Access Plan for any communications to the public?
Not applicable.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
Not applicable.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
Not applicable.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
Not applicable.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121108, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the Sweetened Beverage Tax; amending Section 5.53.055 of the Seattle Municipal Code to remove obsolete guidance on use of proceeds and remove non-supplantation funding provisions.

WHEREAS, the Seattle Sweetened Beverage Tax has provided funding in the Department of Education and Early Learning for programs to improve the social, emotional, educational, physical, and mental health of children, including prenatal-to-age-three, home visiting programs, and child care assistance, pursuant to Seattle Municipal Code subsection 5.53.055.B.2; and

WHEREAS, the 2025 Families, Education, Preschool, and Promise (FEPP) Levy, if approved by voters on November 4, 2025, will provide funding for early childhood programming, such as affordable childcare and preschool for Seattle children and their families, including but not limited to: financial support for families, early childhood health and development services such as home-visiting programs, and home nurse programs that offer prenatal support; and

WHEREAS, the 2026 Proposed Budget therefore shifts funding for such early childhood and childcare programs from the Sweetened Beverage Tax to the 2025 FEPP Levy; and

WHEREAS, support for food banks and meal services is provided by The City of Seattle through the Human Services Department and has been funded by a combination of Sweetened Beverage Tax and General Fund revenues; and

WHEREAS, long-term estimated General Fund revenues are insufficient to support existing levels of funding for food programs in the Human Services Department; and

WHEREAS, shifting funding for early childhood programming from the Sweetened Beverage Tax to the FEPP Levy provides capacity for the Sweetened Beverage Tax Fund to further support food and meal programs in the Human Services Department that are currently being funded by the General Fund, making all investments more sustainable in the future; and

WHEREAS, removing non-supplantation provisions in the Sweetened Beverage Tax is necessary for the 2026 Proposed Budget to shift funding from the General Fund to the Sweetened Beverage Tax; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.53.055 of the Seattle Municipal Code, last amended by Ordinance 125995, is amended as follows:

5.53.055 Sweetened beverage tax-Allocation of proceeds

A. Services funded by the proceeds of the beverage tax are intended to expand access to healthy and affordable food; close the food security gap; promote healthy nutrition choices; reduce disparities in social, developmental, and education readiness and learning for children; assist high school graduates enter college; and expand services for the birth-to-five population and their families.

((~~A. For the first five years that the tax is collected, a portion of the proceeds shall be used to fund one-time expenditures to administer the tax, in support of education, and for training programs. Eligible expenditures include, in order of priority:~~

~~1. One-time costs necessary to enable the administration of the tax;~~

~~2. Up to $5,000,000 in total as a contribution to an endowment for the Seattle Colleges 13th Year Promise Scholarship program;~~

~~3. Up to $1,500,000 in total as funding for job retraining and placement programs for workers adversely impacted by the tax; and~~

~~4. Funding for capital projects to construct or enhance classroom facilities for use by the Seattle~~

~~Preschool Program.~~

~~The portion of the proceeds that shall be used for the above eligible expenditures shall be as follows: 20 percent in the first year; and up to ten percent in each of the second, third, fourth, and fifth years of collections.~~

~~Beginning in the sixth year of collections, all proceeds from the tax collected shall be for programs defined in subsection 5.53.055.A.~~))

B. ((~~Except as required by subsection 5.53.055.A, proceeds~~)) Proceeds from the beverage tax shall be used to support, in order of priority:

1. Expanding access to healthy and affordable food, closing the food security gap, and promoting healthy food choices through programs including, but not limited to:

a. Community-based investments to expand food access, such as food banks and meal programs;

b. Fresh Bucks and Fresh Bucks to Go;

c. Implementation of the Seattle Food Action Plan;

d. Public health and nutrition programs targeted to assist persons experiencing diabetes and obesity;

e. Public awareness campaigns to highlight the impact of sugar-sweetened beverages on health outcomes and increase education about healthy food and beverages; and

f. Capital investments to promote healthy choices, such as water bottle filling stations in schools and community centers.

2. Expanding evidence-based programs that improve the social, emotional, educational, physical, and mental health of children, especially those prenatal-to-age-three and kindergarten readiness services that seek to reduce the disparities in outcomes for children and families based on race, gender, or other socioeconomic factors and to prepare children for a strong and fair start in kindergarten, such as home visiting programs and child care assistance.

3. Administration of assessing and collecting the tax.

4. Ensuring resources for the Office of Sustainability and the Environment and the Sweetened Beverage Tax Community Advisory Board.

5. The cost of program evaluations conducted by the Office of the City Auditor under subsection 5.B of Ordinance 125324, including costs borne by other City departments in facilitating such evaluations.

In the annual City budget or by separate ordinance, the City's legislative authority shall from year to year determine the services and funding allocations that will most effectively achieve the goals and outcomes in accordance with chapter 35.32A RCW.

C. ((~~Beginning on January 1, 2020, up~~)) Up to $2,000,000 may be reserved as a cash balance in the Sweetened Beverage Tax Fund, deposited as a financial reserve to offset future revenue shortfalls. This revenue shall be segregated in a separate reserve designated by the Finance Director or designee, and shall be used to maintain existing program expenditures, in accordance with subsection 5.53.055.B.

((~~D. Beginning on September 11, 2019 and thereafter, all revenues shall be used to either expand existing programs or create new programs, including associated program cost increases, that are in accordance with subsection 5.53.055.B, and may not be used to supplant appropriations from other funding sources, excluding grants, loans, gifts, in-kind contributions, or other funding mechanisms provided from non-City sources. Revenues may be used to maintain program expansions, and new programs in accordance with subsection 5.53.055.B.~~))

Section 2. This ordinance shall take effect on January 1, 2026.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Akshay Iyengar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the Sweetened Beverage Tax; amending Section 5.53.055 of the Seattle Municipal Code to remove obsolete guidance on use of proceeds and remove non-supplantation funding provisions.

Summary and Background of the Legislation: Seattle's Sweetened Beverage Tax (SBT) has helped expand the City's food, nutrition, and childcare programming, including expansions of food banks and meal support in the Human Services Department (HSD), and the Childcare Assistance Program (CCAP) and Prenatal-to-Three Community Grant programs in the Department of Education and Early Learning (DEEL). These expansions advance the tax's original goal: promoting healthy lifestyles to counteract the harms of sugary drinks.

To put these programs on stable fiscal footing, the 2026 Proposed Budget rebalances their funding sources, better aligning funding with appropriate tax sources. The 2025 Family, Education, Preschool, and Promise (FEPP) Levy renewal, if approved, will make DEEL programming currently funded by SBT eligible for 2025 FEPP Levy funding. The 2026 Proposed Budget therefore shifts $7.4 million in SBT-funded DEEL programming from SBT to the FEPP Levy and shifts $7.1 million in HSD food programming currently funded by General Fund to SBT. This re-alignment requires a reconsideration of the Seattle Municipal Code's supplantation restrictions in the SBT Fund.

In addition, this legislation removes outdated language governing use of proceeds in the first five years of the tax as that time period has lapsed. This provides greater clarity about current eligible uses for SBT revenues.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
As described in the Summary and Background section above, this legislation aligns spending and budget in a more sustainable way for the long-term.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
If this legislation is not implemented, food and meal programs in the Human Services Department will be underfunded by $7,115,871 in 2026.

Please describe how this legislation may affect any City departments other than the originating department.
N/A

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121110, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to short-term rental tax revenue; amending Ordinance 125872 to specify use of revenue proceeds; and ratifying and confirming certain prior acts.

WHEREAS, in 2018 the state legislature passed House Bill 2015, which requires that short-term rental tax revenues must be used to support community-initiated equitable development and affordable housing programs; and

WHEREAS, in 2019, Ordinance 125872 established the Short-Term Rental Tax Fund and allocates proceeds from the Short-Term Rental Tax Fund to the Office of Planning and Community Development for Equitable Development Initiative grants and administration, debt service payments for bonds issued for affordable housing projects, and the Human Services Department for investments in permanent supportive housing; and

WHEREAS, Ordinance 125872 identified specific investment amounts and established a priority order for the categories of spending allowable from Short-Term Rental Tax Fund proceeds; and

WHEREAS, in 2021, Ordinance 126393 established the JumpStart Payroll Expense Tax Fund and allocates ongoing revenues in that fund for the Equitable Development Initiative; and

WHEREAS, the Short-Term Rental Tax funds items with costs that change over time, including affordable housing contracts in the Human Services Department and debt service payments for affordable housing projects; and

WHEREAS, Ordinance 126719 temporarily modified the allocations of Short-Term Rental Tax proceeds for the

2023 and 2024 budgets; and

WHEREAS, allocation of Short-Term Rental Tax proceeds must be adjusted to reflect the changed circumstances in the years since the fund was first established; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Ordinance 125872, last amended by Ordinance 126719, is amended as follows:

* * *

Section 2. The new Short-Term Rental Tax Fund shall receive revenues from the payments made to the City from the District from revenue collected from short-term rentals in Seattle. In accordance with HB 2015, the services funded by the proceeds of the short-term rental tax shall support investments in affordable housing programs and community-initiated equitable development projects, including but not limited to projects described in Resolution 31711. ((~~The~~)) Beginning in 2025, the proceeds shall be used as follows:

((~~A. The first $5,000,000 of proceeds shall be directed to the Office of Planning and Community Development for grants made to organizations for investments in community-initiated equitable development projects. Grants made to organizations for community-initiated equitable development projects can be used for community capacity building and project development;~~

~~B. The next $2,200,000 of proceeds shall be directed to debt service payments on bonds issued for affordable housing projects until that debt is retired;~~

~~C. The next $3,300,000 of the proceeds shall be directed to the Human Services Department to support investments in permanent supportive housing;~~

~~D. The next $1,069,000 of proceeds shall be directed to the Office of Planning and Community Development for consultant services, administration, and project management to support the program that provides grants to organizations for investments in community-initiated equitable development projects; and~~

~~E. Any remaining funds shall be directed to grants made to organizations for investments in community-initiated equitable development projects.~~))

A. The first proceeds shall be directed to annual debt service payments on bonds issued in 2018 and 2019 for affordable housing projects until that debt is retired; and

B. The remaining estimated proceeds shall be directed to (1) the Office of Planning and Community Development for grants made to organizations for investments in community-initiated equitable development projects and the administration of those grants. Grants made to organizations for community-initiated equitable development projects can be used for community capacity building and project development; and (2) to the Human Services Department to support permanent supportive housing contracts. Amounts allocated to each category will be reflected in the annual budget.

* * *

((~~Section 5. Notwithstanding contrary provisions in this ordinance, in the 2023 and 2024 budget for The City of Seattle, proceeds from the short-term rental tax may be used as follows:~~

~~A. The first $4,400,000 of proceeds shall be directed to the Office of Planning and Community Development for grants made to organizations for investments in community-initiated equitable development projects. Grants made to organizations for community-initiated equitable development projects can be used for community capacity building and project development;~~

~~B. The next $2,009,000 of proceeds shall be directed to debt service payments on bonds issued for affordable housing projects until that debt is retired;~~

~~C. The next $3,535,000 of the proceeds shall be directed to the Human Services Department to support investments in permanent supportive housing;~~

~~D. Any remaining funds shall be directed to grants made to organizations for investments in community-initiated equitable development projects.~~))

Section 2. Any act consistent with the authority of this ordinance taken prior to its

effective date is ratified and confirmed.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office	Jennifer Breeze	Jennifer Breeze

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to short-term rental tax revenue; amending Ordinance 125872 to specify use of revenue proceeds; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: Ordinance 125872, adopted in 2019, 1) created a Short-Term Rental Tax Fund to receive and spend proceeds from the City's share of Short-Term Rental Tax, and 2) allocated specific amounts for specific spending categories and prioritized these categories.

The original allocations contained in Ordinance 125872 do not currently reflect actual costs of the items funded by the proceeds. Human Services Department contracts are subject to inflationary increases and debt service amounts vary from year to year. In addition, costs are increasing at a greater rate than revenues. In order to provide flexibility while maintaining the policy goals of supporting the Equitable Development Initiative (EDI) and permanent supportive housing, this legislation allocates the first allotment of Short-Term Rental Tax for debt service. Remaining proceeds will be shared between EDI grants/program administration and permanent supportive housing contracts in the Human Services Department. Specific funding amounts will be allocated through the annual budget process.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
Not applicable.

Please describe any financial costs or other impacts of *not* implementing the legislation.
Debt service is variable and this legislation ensures the correct level of budget for debt service. Additionally, HSD contracts include cost of living increases and this legislation allows for that flexibility. If this legislation does not pass, a different funding source will need to be identified to fill the funding gap for HSD contracts. This legislation is necessary to align with the 2025 Adopted and 2026 Proposed budgets.

Please describe how this legislation may affect any City departments other than the originating department.
This legislation supports budgetary allocations for the Office of Planning and Community Development and the Human Services Department.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The Short-Term Rental Tax funds, in part, the Equitable Development Initiative, which is designed to promote public and private investments, programs, and policies in neighborhoods that take into account past history and current conditions to meet the needs of marginalized populations and to reduce disparities so that quality of life outcomes such as access to quality education, living wage employment, healthy environment, affordable housing and transportation, are equitably distributed for the people currently living and working here, as well as for new people who arrive.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121114, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to taxation; increasing the threshold above which an out-of-city business must obtain a business license tax certificate, pursuant to changes in the state model ordinance on general business license requirements; and amending Section 5.55.030 of the Seattle Municipal Code.

WHEREAS, the Municipal Business Licensing Model Ordinance (RCW 35.90.080) created a minimum income threshold above which out-of-city businesses must obtain a business license tax certificate; and

WHEREAS, the current threshold is $2,000; and

WHEREAS, the Municipal Business Licensing Model Ordinance will, as of January 1, 2026, update that threshold to $4,000 and provide an inflation-based adjustment every four years; and

WHEREAS, local amendments implementing the Municipal Business Licensing Model Ordinance must be adopted by cities with the same effective date (RCW 35.90.080(1)(c)); NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.55.030 of the Seattle Municipal Code, last amended by Ordinance 126880, is amended as follows:

5.55.030 License requirements-Minimum license threshold

* * *

G.

1. Through December 31, 2025, any ((~~Any~~)) person or business whose annual value of products, gross proceeds of sales, or gross income of the business in the City is equal to or less than $2,000 and who does not maintain a place of business within the City shall be exempt from the business license tax certificate

requirements in this Chapter 5.55.

2. Beginning January 1, 2026, any person or business whose annual value of products, gross proceeds of sales, or gross income of the business in the City is equal to or less than $4,000 and who does not maintain a place of business within the City shall be exempt from the business license tax certificate requirements in this Chapter 5.55. The threshold amount will be adjusted every 48 months on January 1, by an amount equal to the increase in the Consumer Price Index (CPI) for West Urban, All Urban Consumers (CPI-U) for each 12-month period ending on June 30 as published by the United States Department of Labor Bureau of Labor Statistics or successor agency. To calculate this adjustment, the current rate will be multiplied by one plus the cumulative four-year (48-month) CPI increase using each 12-month period ending on June 30 of each prior year, and rounded to the nearest $100. However, if any of the annual CPI increases are more than five percent, a five percent increase will be used in computing the annual basis, and if any of the annual CPI decreased during the 48-month period, a zero percent increase will be used in computing the annual basis.

Section 2. This ordinance shall take effect on January 1, 2026.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
OCF	Joseph Cunha	Richard Dadzie

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to taxation; increasing the threshold above which an out-of-city business must obtain a business license tax certificate, pursuant to changes in the state model ordinance on general business license requirements; and amending Section 5.55.030 of the Seattle Municipal Code.

Summary and Background of the Legislation: The City requires all persons engaging in business in the city to obtain a business license and to obtain a business license tax certificate, unless exempt. SMC 6.208.010; SMC 5.55.030. RCW 35.90.010(4) defines both the business license and the business license tax certificate as "general business licenses" subject to a mandatory, minimum threshold. This minimum threshold relieves businesses that are not located in the city and that conduct only a small amount of business in the city from the obligation of obtaining a business license and a business license tax certificate. This bill increases the annual minimum business license threshold in the City of Seattle from $2,000 to $4,000 and includes an automatic periodic increase based on cumulative inflation.

During the 2017 regular session, the Washington State Legislature enacted EHB 2005, codified as chapter 35.90 RCW. By enacting EHB 2005, the Legislature intended to improve the business climate in the state by simplifying the administration of municipal general business licenses. Section 8 of EHB 2005 required cities to work through the Association of Washington Cities (AWC) to develop a model business license threshold. EHB 2005 required the cities to focus on determining a threshold above which a city would require an out-of-city business to obtain a license. The bill required input from the business community. As required by RCW 35.90.080, the AWC convened a task force of city business license officials to draft a model ordinance to implement consistent city business licensing standards, including the model business license threshold.

In response to business community concerns about the level of the business license threshold initially proposed by Washington cities, the AWC committee proposed doubling its threshold level to $2,000 per year in the city for businesses without a location in the city. At that time, the AWC committee also agreed to review the threshold level in four years, which would coincide with the cities' review of the B&O tax model ordinance. During this four-year time period, cities could develop more information about the impacts of the amended business license threshold.

Under RCW 35.90.080(2)(b), cities that impose a general business license must adopt a uniform minimum licensing threshold under which a person is relieved of the requirement to obtain a city's general business license and/or a business license tax certificate. Further, Washington cities agreed to review the minimum business licensing threshold and amend it according to information

received regarding the impacts of the business license threshold on the business community. Accordingly, consistent with all Washington State cities who impose a business license, effective January 1, 2026, this bill increases the minimum business license threshold in the City of Seattle from $2,000 to $4,000 and

- Effective every four years thereafter, the threshold will automatically increase in an amount based upon cumulative inflation.
- The rates of inflation would be calculated using the Consumer Price Index-U (CPI-U) Western for June of each year compared to the previous year for the previous four years.
- The rate of inflation will be calculated as zero in any year in which inflation is negative.
- The rate of inflation will be capped at 5% per year or 20% over four years if actual inflation exceeds those amounts.
- To make the threshold easier to administer, the cumulative inflation amount would be rounded to the nearest $100.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☐ **No**

Expenditure Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
Expenditure Change ($); Other Funds	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

Revenue Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	($3650)	($3650)	($3650)	($3650)	($3650)
Revenue Change ($); Other Funds	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

Number of Positions	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
Total FTE Change	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2026 Revenue	2027 Estimated Revenue
General Fund 00100		Business & Occupation Tax	($3650)	($3650)
		TOTAL	**($3650)**	**($3650)**

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

Under RCW 35.90.080(2)(b), cities that impose a general business license must adopt a uniform minimum licensing threshold under which a person is relieved of the requirement to obtain a city's general business license. A city that has not complied by enacting an ordinance adopting the uniform minimal licensing threshold may not enforce its general business licensing requirements on any person until the date that the mandatory provisions of the model ordinance take effect within the city.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
Please see above.

Please describe how this legislation may affect any City departments other than the originating department.
N/A

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

This council bill does not directly impact historically disadvantaged communities. However, under current law, all persons engaging in business in the City must obtain a business license and a business license tax certificate. Increasing the City of Seattle business license threshold from $2,000 to $4,000 will relieve businesses that are not located in the City and that conduct only a small amount of business in the City from the obligation of obtaining a business license and a business license tax certificate. Further, all Washington cities that issue business licenses must adopt the increased business license threshold. Persons doing business in multiple cities will continue to benefit from a predictable and uniform business license threshold.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?

The Office of City Finance will undertake public outreach, provide updated business license threshold information on its website and will promulgate an amended Director's Rule that will reflect the amended business license threshold. Further, the city will make the information contained in this document available in a number of languages.

e. Climate Change Implications

i. **Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.**
N/A

ii. **Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121118, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the business and occupation tax; amending Section 5.30.050 of the Seattle Municipal Code to amend definitions due to amendments to the model business license tax ordinance and other state law amendments.

WHEREAS, during the 2025 regular session, the Washington State Legislature passed Engrossed Substitute Senate Bill (ESSB) 5814, enacted as Chapter 422, Laws of 2025; and

WHEREAS, ESSB 5814 amended RCW 82.04.050, 82.04.192, and 82.26.010, redefining certain activities as a "retail sale" that prior law defined as "service and other business activities," reclassifying several business activities as a "retail sale" or "sale at retail," and making related changes; and

WHEREAS, under chapter 35.102 RCW, a task force of city representatives has worked with the Association of Washington Cities to amend the state model municipal business and occupation tax ordinance to implement the changes made by ESSB 5814, and cities imposing a business and occupation tax must adopt the changes to the model ordinance by January 1, 2026; and

WHEREAS, Seattle Municipal Code Section 5.30.050 needs additional technical amendments to be consistent with the model ordinance; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.30.050 of the Seattle Municipal Code, last amended by Ordinance 125211, is amended as follows:

5.30.050 Definitions, S

* * *

B. "Sale at retail," "retail sale"

1. "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:

a. Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or

b. Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or

c. Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or

d. Purchases for the purpose of consuming the property purchased in producing ferrosilicon, which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or

e. Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065((~~.~~)) ; or

f. Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in subsection 5.30.050.B.9, if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.

The term shall include every sale of tangible personal property which is used or consumed or to be used

or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in subsection 5.30.050.B.1.a, 5.30.050.B.1.b, 5.30.050.B.1.c, 5.30.050.B.1.d, ((~~or~~)) 5.30.050.B.1.e, or 5.30.050.B.1.f following such use.

2. "Sale at retail" or "retail sale" also means every sale of tangible personal property to persons engaged in any business activity which is taxable under subsection 5.45.050.F.

3. "Sale at retail" or "retail sale" also includes the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

a. Information technology training services, technical support, and other services including, but not limited to, assisting with network operations and support, help desk services, in-person training related to hardware or software, network system support services, data entry services, and data processing services;

b. Custom website development services. For the purposes of this subsection 5.30.050.B.3, "website development services" means the design, development, and support of a website provided by a website developer to a customer;

c. Investigation, security services, security monitoring services, and armored car services including, but not limited to, background checks, security guard and patrol services, personal and event security, armored car transportation of cash and valuables, and security system services and monitoring. This does not include locksmith services;

d. Temporary staffing services. For the purposes of this subsection 5.30.050.B.3, "temporary staffing services" means providing workers to other businesses, except for hospitals licensed under chapter 70.41 or 71.12 RCW, for limited periods of time to supplement their workforce and fill employment vacancies on a contract or for fee basis;

e. Advertising services

1) For the purposes of this subsection 5.30.050.B.3, "advertising services" means all digital and nondigital services related to the creation, preparation, production, or dissemination of advertisements including, but not limited to:

a) Layout, art direction, graphic design, mechanical preparation, production supervision, placement, referrals, acquisition of advertising space, and rendering advice concerning the best methods of advertising products or services; and

b) Online referrals, search engine marketing, and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign.

2) "Advertising services" do not include:

a) Web hosting services and domain name registration;

b) Services rendered in respect to the following:

i. “Newspapers” as defined in RCW 82.04.214;

ii. Printing or publishing under RCW 82.04.280; and

iii. “Radio and television broadcasting” within this City as defined in RCW 82.04.281; and

c) Services rendered in respect to out-of-home advertising, including: billboard advertising; street furniture advertising; transit advertising; place-based advertising, such as in-store display advertising or point-of-sale advertising; dynamic or static signage at live events; naming rights; and fixed signage advertising. Out-of-home advertising does not include direct mail;

f. Live presentations including, but not limited to, lectures, seminars, workshops, or courses where participants attend either in-person or via the internet or telecommunications equipment that

allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time.

For the purposes of 5.30.050.B.3.a, 5.30.050.B.3.b, 5.30.050.B.3.c, and 5.30.050.B.3.e, the terms “sale at retail” and “retail sale” do not include a sale between members of an affiliated group as defined in RCW 82.04.299(1)(f).

4. "Sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

a. The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds, and insects;

b. The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

c. The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

d. The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing, or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this ((~~section~~)) Section 5.30.050 the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes, and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal, or sandblasting;

e. The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW;

f. The sale of and charge made for the furnishing of lodging and all other services, except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;

g. The installing, repairing, altering, or improving of digital goods for consumers;

h. The sale of or charge made for tangible personal property, labor and services to persons taxable under subsections ((~~5.30.050.B.3.a~~)) 5.30.050.B.4.a through ((~~5.30.050.B.3.g~~)) 5.30.050.B.4.g when such sales or charges are for property, labor, and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor, and services may be resold after such use or consumption.

Nothing contained in this subsection ((~~5.30.050.B.3~~)) 5.30.050.B.4 shall be construed to modify subsection 5.30.050.B.1, and nothing contained in subsection 5.30.050.B.1 shall be construed to modify this subsection ((~~5.30.050.B.3~~)) 5.30.050.B.4.

((~~4.~~)) 5. "Sale at retail" or "retail sale" shall also include the providing of competitive telephone service to consumers.

((~~5.~~)) 6.

a. "Sale at retail" or "retail sale" shall also include the sale of prewritten software, custom software, and customization of prewritten computer software other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For purposes of this subsection ((~~5.30.050.B.5.a~~)) 5.30.050.B.6.a, the sale of prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may be characterized by the vendor or by the purchaser.

((~~The term "sale at retail" or "retail sale" does not include the sale of or charge made for:~~

~~1. Custom software; or~~

~~2. The customization of prewritten software.~~))

b.

1. The term “sale at retail” or “retail sale” also includes the charge made to consumers for the right to access and use prewritten computer software, custom software, and customization of prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.

2.

a. The service described in subsection ((~~5.30.050.B.5.b.1~~)) 5.30.050.B.6.b.1 includes the right to access and use prewritten software, custom software, and customization of prewritten software to perform data processing.

b. For purposes of this subsection ((~~5.30.050.B.5.b.2~~)) 5.30.050.B.6.b.2, "data processing" means the systematic performance of operations on data to extract the required information in an appropriate form or to convert the data to usable information. Data processing includes check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities.

((~~6.~~)) 7. "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the State of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind. (Public road construction).

((~~7.~~)) 8. "Sale at retail" or "retail sale" shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation. (((~~government~~)) Government contracting).

((~~8.~~)) 9. "Sale at retail" or "retail sale" shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection 5.30.050.B.9, "extended warranty" means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide

indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term "extended warranty" does not include an agreement, otherwise meeting the definition of extended warranty in this subsection 5.30.050.B.9, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.

((~~9.~~)) 10. "Sale at retail" or "retail sale" shall not include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development. (This is reported under the service or other classification.)

((~~10.~~)) 11. "Sale at retail" or "retail sale" shall not include the sale of or charge made for labor and services rendered for environmental remedial action. (((~~this~~)) This is reported under the service or other classification.) ((~~.~~))

((~~11.~~)) 12.

a. "Sale at retail" or "retail sale" shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

((~~a.~~)) 1. Sales in which the seller has granted the purchaser the right of permanent use;

((~~b.~~)) 2. Sales in which the seller has granted the purchaser a right of use that is less than permanent;

((~~c.~~)) 3. Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

((~~d.~~)) 4. Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

b. A retail sale of digital goods, digital codes, or digital automated services under this subsection ((~~5.30.050.B.11~~)) 5.30.050.B.12 includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

c. A retail sale of digital goods, digital codes, or digital automated services does not include the following services if the sale occurs between members of an affiliated group as defined in RCW 82.04.299(1)(f):

1) Any service that primarily involves the application of human effort by the seller, and the human effort originated after the customer requested the service;

2) Live presentations, such as lectures, seminars, workshops, or courses, where participants are connected to other participants via the internet or telecommunications equipment, which allows audience members and the presenter or instructor to give, receive, and discuss information with each other in real time;

3) Advertising services. For purposes of this subsection 5.30.050.B.12.c, "advertising services" means all services directly related to the creation, preparation, production, or dissemination of advertisements. Advertising services include layout, art direction, graphic design, mechanical preparation, production supervision, placement, and rendering advice to a client concerning the best methods of advertising that client's products or services. Advertising services also include online referrals, search engine marketing and lead generation optimization, web campaign planning, the acquisition of advertising space in the internet media, and the monitoring and evaluation of website traffic for purposes of determining the effectiveness of an advertising campaign. Advertising services do not include web hosting services and domain name registration; and

4) Data processing services. For purposes of this subsection 5.30.050.B.12.c, "data processing service" means a primarily automated service provided to a business or other organization

where the primary object of the service is the systematic performance of operations by the service provider on data supplied in whole or in part by the customer to extract the required information in an appropriate form or to convert the data to usable information. Data processing services include check processing, image processing, form processing, survey processing, payroll processing, claim processing, and similar activities. Data processing does not include the service described in subsection 5.30.050.B.6.b.

For purposes of this subsection ((~~5.30.050.B.11~~)) 5.30.050.B.12, "permanent" means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

((~~12.~~)) 13. "Sale at retail" or "retail sale" shall also include the installing, repairing, altering, or improving of digital goods for consumers.

C. "Sale at wholesale," "wholesale sale." "Sale at wholesale" or "wholesale sale" means any sale of tangible personal property, digital goods, digital codes, or digital automated services, prewritten computer software, custom software, customization of prewritten software to a consumer, or services described in subsection ((~~5.30.050.B.5.b.1~~)) 5.30.050.B.6.b.1, which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to another telecommunications company for the purpose of resale, as contemplated by RCW 35.21.715.

Notwithstanding the above, "sale at wholesale" or "wholesale sale" shall specifically not include a distribution cooperative's or its distribution affiliate's sales of merchandise to a customer-owner of the distribution cooperative for the customer-owner's resale at retail. A distribution cooperative or a distribution affiliate is taxed on such sales pursuant to ((~~Section~~)) subsection 5.45.050.F ((~~of the Seattle Municipal Code~~)).

* * *

Section 2. This ordinance does not affect any existing right acquired or liability or obligation incurred under the sections amended or repealed in this ordinance or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
OCF	Joseph Cunha	Richard Dadzie

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the business and occupation tax; amending Section 5.30.050 of the Seattle Municipal Code to amend definitions due to amendments to the model business license tax ordinance and other state law amendments.

Summary and background of the Legislation: During the 2025 regular session, the Washington State Legislature enacted **ESSB 5814**, now codified at **RCW 82.04.050**, **RCW 82.04.192** and **RCW 82.26.01**0. In relevant part, **ESSB 5814** redefined certain activities as a "retail sale" that prior law defined as "service and other business activities." **ESSB 5814** reclassified the following business activities as a "retail sale" or "sale at retail:"

1. Sales of custom software and customization of prewritten software,
2. Custom website design, support and development services,
3. Information technology related training services, technical support and other services,
4. Investigation, security services, security monitoring, armored car services (not locksmiths),
5. Temporary staffing, excluding temporary staffing provided at hospitals,
6. Advertising services, including but not limited to direct mail but excluding services related to,
    a. Newspapers,
    b. Printing and publishing,
    c. Radio and television broadcasting, and
    d. Out-of-home advertising (billboards, signage at live events, etc.).

ESSB 5814 excluded from the definition of "sale at retail" and "retail sale" the business activities identified in 1-3 and 6 above when the sale is between members of an affiliated group. ESSB 5814 also excluded from the definition of "sale at retail" and "retail sale" a retail sale of digital goods, digital codes or digital automated services when the sale is between members of an affiliated group.

Under RCW 35.102.040 and RCW 35.102.120, a task force of city representatives has worked with the Association of Washington Cities to amend the state Municipal model ordinance to implement the changes to state law under ESSB 5814. Under RCW 35.102.040, by January 1, 2026, cities that impose a business and occupation tax must adopt the changes to the model ordinance. Further, the city's review of SMC 5.30.050 revealed the necessity to implement additional technical amendments that will ensure that the Seattle Municipal Code (SMC) is consistent with the model ordinance. The City intends to amend Section SMC 5.30.050 to implement the changes to state law required by ESSB 5814, the model ordinance and RCW 35.102.040.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ___Yes _X_ No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget? ____ Yes _X_ No

Budget program(s) affected:				
Appropriation change ($):	**General Fund $**		**Other $**	
	2025	**2026**	**2025**	**2026**
	0	0	0	0
Estimated revenue change ($):	**Revenue to General Fund**		**Revenue to Other Funds**	
	2025	**2026**	**2025**	**2026**
	$3,900,000	$2,700,000	0	**0**
Positions affected:	**No. of Positions**		**Total FTE Change**	
	2025	**2026**	**2025**	**2026**
	0	0	0	0

3.a. Is there financial cost or other impacts of *not* implementing the legislation?

Yes. RCW 35.102.040(2) states that "[a] city that imposes a business and occupation [B&O] tax requires the model ordinance to utilize State tax definitions under RCW 82.04 as a baseline, consistent with state law, including definitions of the tax classifications "retailing" and "retail sale." RCW 35.102.040(1)(c) explains that "[a]ny amendment to a mandatory provision of the model ordinance must be adopted with the same effective date by all cities." This council bill ensures that the B&O tax definitions in the City of Seattle Municipal Code remain consistent with the definitions adopted in the model ordinance. This council bill also ensures that the City of Seattle's B&O tax definitions are consistent with the B&O tax definitions of all Washington State cities who impose B&O taxes.

3.d. Other Impacts

Does the legislation have other financial impacts to the City of Seattle, including direct or indirect, one-time or ongoing costs, that are not reflected in the above, including direct or indirect, short-term or long-term costs? If so, please describe these financial impacts.

This council bill adopts amendments to the model B&O tax ordinance. In 2025, the Washington State Legislature's reclassified certain activities from "service and other business activities" to a "sale at retail," "retail sale." This B&O tax reclassification will result in a decrease to the City of Seattle's B&O tax revenue because the "service and other business activities" B&O tax classification imposes a higher rate than the "sale at retail," "retail sale" B&O tax classification. However, the reclassification of certain service activities to retail will simultaneously increase the city's sales and use tax revenue. Prior to the reclassification, city sales and use tax did not

apply to these activities. After the city's implementation of the 2025 changes, certain service activities will be subject to city sales and use tax and to city B&O tax under the lower retail classification.

The city forecasts that notwithstanding the decrease in city B&O tax revenue resulting from the state's reclassification of certain activities from service to retail, the increase in city sales and use tax revenue will result in a net increase in total city tax revenue. The amount of this net revenue increase is estimated by the City's Office of Economic and Revenue Forecasts to be $3,900,000 (2025) and $2,700,000 (2026). The estimate of the revenue net impact will be updated by the City's Office of Economic and Revenue Forecasts in April and August 2026 as more collections data becomes available and the full impact and provisions of ESSB 5814 are implemented. The estimated net revenue increase in this bill was accounted for in the August 2026 revenue forecast that underpinned the 2026 Proposed Budget. The are therefore not new (and additive) to the revenues represented in the 2026 Proposed Budget.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

4b. Revenues/Reimbursements

_X_ This legislation adds, changes, or deletes revenues or reimbursements.

Anticipated Revenue/Reimbursement Resulting from this Legislation:

Fund Name and Number	Dept	Revenue Source	2025 Revenue	2026 Estimated Revenue
General Fund - 00100		B&O Tax	-	($13,100,000)
General Fund – 00100		Local Sales Tax	$3,900,000	$15,800,000
TOTAL			**$3,900,000**	**$2,700,000**

Is this change one-time or ongoing? Ongoing

5. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.

This council bill will likely result in a net increase in city tax revenue (i.e., B&O and Local Sales Tax). At this time, the impact of this council bill on departments other than the originating department is unknown.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact

Statements, Determinations of Non-Significance, or other reports generated for this property.
No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response, please consider impacts within City government (employees, internal programs) as well as in the broader community.

This council bill does not directly impact historically disadvantaged communities. To the extent that the reclassification of certain activities from the service to retail tax classification results in a net increase in city revenue, historically disadvantaged communities may experience a benefit from this council bill. Increases in city revenue may be appropriated to programs which assist historically disadvantaged communities.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

N/A

iii. What is the Language Access Plan for any communications to the public?

The Office of City Finance (OCF) will undertake public outreach and provide updated information on its website addressing the changes in state law which resulted in the reclassification of certain city B&O tax activities from the service to the retail classification and the impacts that these changes may have on Seattle businesses. OCF will also promulgate amended Director's Rules that clarify the changes to the Seattle Municipal Code resulting from state law and model ordinance amendments. Further, the city will make the information contained in this document available in a number of languages.

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

e. If this legislation includes a new initiative or a major programmatic expansion, what

are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s).
N/A

5. CHECKLIST

☐ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

File #: CB 121123, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for passenger transportation services.

WHEREAS, City of Seattle Ordinance 123397 established the Seattle Transportation Benefit District (STBD) for preserving and maintaining transportation infrastructure; implementing elements of the Seattle Transportation Strategic Plan and other planning documents; investing in bicycle, pedestrian, freight mobility, and transit enhancements; and providing people with choices to meet their mobility needs; and

WHEREAS, Revised Code of Washington (RCW) 36.73.160 requires the STBD to adopt a policy to address material changes to a project's cost, scope, and schedule; and

WHEREAS, in STBD Resolution 3, the Governing Board of the STBD approved a material change policy that addresses the procedures for approving changes to project cost, scope, and schedule; and

WHEREAS, in STBD Resolution 12, the Governing Board of the STBD submitted a ballot measure (STBD Proposition 1) to the qualified electors of the STBD to authorize up to a 0.1 percent sales and use tax, and an annual vehicle license fee of up to an additional $60 per registered vehicle with a $20 rebate for low-income individuals, for the purposes of funding King County Metro Transit service in Seattle; and

WHEREAS, on November 4, 2014, STBD Proposition 1 was approved by a majority of qualified electors of the STBD; and

WHEREAS, by Ordinance 125070, The City of Seattle (City) assumed the rights, powers, immunities, functions, and obligations of the STBD as authorized under RCW 36.74.030; and

WHEREAS, on June 25, 2018, by Ordinance 125606, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to provide transit passes to Seattle Public School students and authorizing funding for capital improvements that improve transit speed and reliability; and

WHEREAS, in Ordinance 126115, the City submitted a ballot measure (the Seattle Transit Measure) to the qualified electors of the City of Seattle to authorize a sales and use tax increase for the purposes of supporting transit service benefitting Seattle residents, including frequent transit network maintenance and associated capital improvements; low-income fare programs; and transportation needs related to COVID-19 recovery and the West Seattle Bridge closure; and

WHEREAS, on November 3, 2020, City of Seattle Proposition 1 (the Seattle Transit Measure) was approved by a majority of qualified electors, and its tax expires April 1, 2027; and

WHEREAS, on November 21, 2024, by Ordinance 127138, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to support staffing resources necessary for implementation of the Sound Transit 3 program and potential third-party funding contributions to deliver the City of Seattle's Preferred Alternative for the West Seattle Link Extension and Ballard Link Extension projects; and

WHEREAS, the City Council wishes to expand the use of Seattle Transit Measure funding to support other passenger transportation services; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Pursuant to the material change policy adopted by Seattle Transportation Benefit District (STBD) Resolution 3, later subsumed by The City of Seattle, the scope of the project authorized by the Seattle Transit Measure is expanded to allow its revenues to fund:

A. Passenger transportation services provided by transit agencies and private transportation service operators.

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Legislative	Chow/x-44652	n/a

1. BILL SUMMARY

Legislation Title:
AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for passenger transportation services.

Summary and Background of the Legislation:
Pursuant to the STBD material change policy, this ordinance expands the scope of the Seattle Transit Measure (STM) to allow its revenues to be spent on passenger transportation services provided by transit agencies or private transportation service operators.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

This legislation does not directly appropriate funds or establish positions. This allows for the use of Seattle Transit Measure revenues to be spent on general passenger transportation services.

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

Appropriations Notes:
This legislation does not include appropriations.

3.b. Revenues/Reimbursements

☐ **This legislation adds, changes, or deletes revenues or reimbursements.**

Revenue/Reimbursement Notes:
This legislation does not change revenue.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

Position Notes:
This legislation does not change positions.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

None identified.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

None identified.

Please describe any financial costs or other impacts of *not* implementing the legislation.

If this legislation is not passed, any anticipated spending on transit security and safety would not be able to utilize Seattle Transit Measure revenues.

Please describe how this legislation may affect any City departments other than the originating department.

None.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
None identified.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
None identified.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
None provided.

iii. What is the Language Access Plan for any communications to the public?
None provided.

e. Climate Change Implications

iv. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
No impact identified.

i. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
No climate resiliency impacts identified.

If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
None identified.

f. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No

5. ATTACHMENTS

Summary Attachments:
None.

File #: CB 121124, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for transit security.

WHEREAS, City of Seattle Ordinance 123397 established the Seattle Transportation Benefit District (STBD) for preserving and maintaining transportation infrastructure; implementing elements of the Seattle Transportation Strategic Plan and other planning documents; investing in bicycle, pedestrian, freight mobility, and transit enhancements; and providing people with choices to meet their mobility needs; and

WHEREAS, Revised Code of Washington (RCW) 36.73.160 requires the STBD to adopt a policy to address material changes to a project's cost, scope, and schedule; and

WHEREAS, in STBD Resolution 3, the Governing Board of the STBD approved a material change policy that addresses the procedures for approving changes to project cost, scope, and schedule; and

WHEREAS, in STBD Resolution 12, the Governing Board of the STBD submitted a ballot measure ("STBD Proposition 1") to the qualified electors of the STBD to authorize up to a 0.1 percent sales and use tax, and an annual vehicle license fee of up to an additional $60 per registered vehicle with a $20 rebate for low-income individuals, for the purposes of funding King County Metro Transit service in Seattle; and

WHEREAS, on November 4, 2014, STBD Proposition 1 was approved by a majority of qualified electors of the STBD; and

WHEREAS, by Ordinance 125070, The City of Seattle (City) assumed the rights, powers, immunities, functions, and obligations of the STBD as authorized under RCW 36.74.030; and

WHEREAS, on June 25, 2018, by Ordinance 125606, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to provide transit passes to Seattle Public School students and authorizing funding for capital improvements that improve transit speed and reliability; and

WHEREAS, in Ordinance 126115, the City submitted a ballot measure ("the Seattle Transit Measure") to the qualified electors of the City of Seattle to authorize a sales and use tax increase for the purposes of supporting transit service benefitting Seattle residents, including frequent transit network maintenance and associated capital improvements; low-income fare programs; and transportation needs related to COVID-19 recovery and the West Seattle Bridge closure; and

WHEREAS, on November 3, 2020, City of Seattle Proposition 1 (the Seattle Transit Measure) was approved by a majority of qualified electors, and its tax expires April 1, 2027; and

WHEREAS, on November 21, 2024, by Ordinance 127138, the Seattle City Council authorized material scope changes to STBD Proposition 1, including provisions to support staffing resources necessary for implementation of the Sound Transit 3 program and potential third-party funding contributions to deliver the City of Seattle's Preferred Alternative for the West Seattle Link Extension and Ballard Link Extension projects; and

WHEREAS, on December 18, 2024, King County Metro Bus Operator Shawn Yim (Operator 21882) was murdered on duty, while operating the Route 70 through the University District; and

WHEREAS, the King County Regional Transit Safety Task Force was created to confront urgent safety challenges on transit and deliver a unified, countywide effort; and

WHEREAS, The City of Seattle is a stakeholder and regional partner in safety of the King County Regional Transit Safety Task Force; and

WHEREAS, the Seattle City Council wishes to improve the safety and security of the regional public transit system, and utilize Seattle Transit Measure funding to support a Chief Transit Security Officer; NOW,

THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Pursuant to the material change policy adopted by Seattle Transportation Benefit District (STBD) Resolution 3, later subsumed by The City of Seattle, the scope of the project authorized by the Seattle Transit Measure is expanded to allow its revenues to fund:

A. Staffing resources and consultant services to advance and support transit safety and security efforts, including coordination with public safety jurisdictions and public transit operators, and implementing recommendations of the King County Regional Transit Safety Task Force.

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Legislative	Chow/x-44652	n/a

1. BILL SUMMARY

Legislation Title:
AN ORDINANCE relating to the Seattle Transportation Benefit District; authorizing material scope changes to City of Seattle Proposition 1 to expand uses of revenues for transit security.

Summary and Background of the Legislation:
Pursuant to the STBD material change policy, this ordinance expands the scope of the Seattle Transit Measure (STM) to allow its revenues to be spent on staffing resources and consultant services to advance and support transit safety and security efforts, including coordination with public safety jurisdictions and public transit operators, and implementing recommendations of the King County Regional Transit Safety Task Force.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

This legislation does not directly appropriate funds or establish positions. This allows for the use of Seattle Transit Measure revenues to be spent on transit security and transit safety.

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

Appropriations Notes:
This legislation does not include appropriations.

3.b. Revenues/Reimbursements

☐ **This legislation adds, changes, or deletes revenues or reimbursements.**

Revenue/Reimbursement Notes:
This legislation does not change revenue.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

Position Notes:
This legislation does not change positions.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

None identified.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

None identified.

Please describe any financial costs or other impacts of *not* implementing the legislation.

If this legislation is not passed, any anticipated spending on transit security and safety would not be able to utilize Seattle Transit Measure revenues.

Please describe how this legislation may affect any City departments other than the originating department.

None.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
None identified.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
None identified.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
None provided.

iii. What is the Language Access Plan for any communications to the public?
None provided.

e. Climate Change Implications

iv. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
No impact identified.

i. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
No climate resiliency impacts identified.

If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
None identified.

f. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No

5. ATTACHMENTS

Summary Attachments:
None.

File #: CB 121092, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to administration of the Major Institutions and Schools program; transferring administration of Major Institutions and Schools program from the Department of Neighborhoods to the Office of Planning and Community Development; amending Sections 23.69.032, 23.78.002, 23.78.006, 23.78.010, 23.78.012, 23.78.014, 23.79.004, and 23.79.006 of the Seattle Municipal Code.

WHEREAS, the 2026 Proposed Budget includes the transfer of administration of the City's program for Major Institution Master Plans and Development Standard Departures for Public Schools from the Department of Neighborhoods to the Office of Planning and Community Development; and

WHEREAS, the Office of Planning and Community Development is well positioned to consider the needs of major institutions and schools to grow and change over time in the context of the City's Comprehensive Plan and its overarching policies for growth and development; and

WHEREAS, the proposed amendments are limited to shifting the oversight and staffing responsibilities to a different department and do not make any changes to the substantive requirements of the existing major institution master plan and development standard departure for public schools processes; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 23.69.032 of the Seattle Municipal Code, last amended by Ordinance 127099, is amended as follows:

23.69.032 Master plan process

* * *

B. Formation of a Development or Implementation Advisory Committee

1. Immediately following submittal of a notice of intent to prepare a master plan, the institution shall initiate the establishment of a Development Advisory Committee of at least six((,)) but no more than 12 members. In addition, all institutions with adopted master plans shall have an Implementation Advisory Committee.

2. Where there is more than one Major Institution in the same general area, as determined by the Director, a single Advisory Committee serving more than one institution may be permitted.

3. The institution, in consultation with the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development, shall notify individuals and organizations directly affected by the actions of the institution of opportunities to serve on its Advisory Committee. To the extent possible, members of the Advisory Committee should possess experience in such areas as consensus building, community organizing, land use and zoning, architecture or landscape architecture, economic development, real estate development, and educational or medical services. A nonmanagement representative of the institution shall be included.

4. Members of the Advisory Committee shall have no direct economic relationship with the institution except as provided in subsection 23.69.032.B.3.

5. The Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development shall review the list of potential Advisory Committee members and recommend to the Council those individuals appropriate to achieve a balanced, independent, and representative Development Advisory Committee. The City Council may confirm the Development Advisory Committee composition, make changes in the size and/or composition of the Development Advisory Committee, or remand the matter to the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development for further action. The City Council shall establish the final composition of the Development Advisory Committee through a memorandum of agreement with the institution, prepared by the ((~~Department of Neighborhoods~~)) Office of

Planning and Community Development and adopted by resolution.

6. Four nonvoting, ex-officio members of the Advisory Committee shall represent the Major Institution, the Seattle Department of Construction and Inspections, the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development, and the Seattle Department of Transportation.

7. The Advisory Committee shall be staffed by the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development with the cooperation and assistance of the Major Institution. Technical assistance to the committee shall be provided by the Seattle Department of Construction and Inspections, the Seattle Department of Transportation, and the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development.

8. During the master plan review and adoption process, the Council may, in the interest of ensuring representative community participation on the Implementation Advisory Committee, amend the size and/or composition of the Implementation Advisory Committee.

9. The City-University Community Advisory Committee (CUCAC) shall serve as the Development and Implementation Advisory Committee for the University of Washington.

10. The Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development shall promulgate rules applicable to Major Institution advisory committees, including terms of office, selection of chairpersons, and methods of conflict resolution.

* * *

K. Requirement for compiled plan. Within 30 days of adoption of a master plan by the City Council, the institution shall submit a draft copy of the compiled adopted plan for the Director's review and approval. This compiled plan shall incorporate all changes and conditions imposed during the plan approval process. The Director shall review the compiled plan within 30 days of receipt of the plan and may request corrections or clarifications if necessary. Upon the Director's approval, the institution shall submit six written copies of the compiled adopted plan to the Director. The Director shall keep one copy and distribute the other five copies to

the City Clerk's Office, the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development , and the Seattle Public Library (one copy each for the main downtown library and the two branch libraries nearest the institution). The institution shall also submit one copy of the compiled adopted plan in electronic format for the City to post on the City's website. No Master Use Permit for development first permitted in the adopted plan shall be issued until the compiled plan has been reviewed and approved by the Director except as provided in Section 23.69.033.

Section 2. Section 23.78.002 of the Seattle Municipal Code, last amended by Ordinance 123913, is amended as follows:

23.78.002 Application for establishment of criteria

A. The Seattle School District or other holder(s) of record of fee title of a public school structure, or an authorized agent thereof, may apply for the establishment of criteria for nonschool use of an existing or former public school structure. Applications shall be made to the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development. The Seattle School District or other holder(s) of record of fee title of a public school structure, or an authorized agent thereof, may apply for a rezone of an existing or former public school structure or site pursuant to the provisions in Chapter 23.76 rather than apply for establishment of criteria through a School Use Advisory Committee.

B. On receipt of an application, the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development shall convene a School Use Advisory Committee (SUAC) to secure the comments of the public and make recommendations for school use criteria for the school. The committee shall operate pursuant to rules promulgated by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development. The committee shall consist of the following:

1. A representative of the City selected by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development, to act as chairperson;

2. A representative of the Seattle School District, or if the structure is no longer owned by the

Seattle School District, a representative of the structure owner.

3. Two (((~~2~~))) persons residing or owning property within ((~~six hundred (600)~~)) 600 feet of the site of the school and any adjoining publicly owned property, selected by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development in cooperation with the community organization(s) representing the area;

4. A representative of the PTSA or parents' group, selected by the appropriate organization, if "joint use" (both public school classrooms and nonschool uses) is contemplated by the application; or a representative of the neighborhood, selected by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development, in cooperation with the community organization(s) representing the area, if joint use is not contemplated in the application;

5. A representative of the neighborhood, selected by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development;

6. A representative at large selected by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development to represent city-wide education issues; and

7. A representative of the Department shall be invited to sit as a nonvoting member.

Section 3. Section 23.78.006 of the Seattle Municipal Code, last amended by Ordinance 123913, is amended as follows:

23.78.006 Notice provided

A. If notice is required pursuant to this Chapter 23.78, except mailed notice as defined in Section 23.84A.025, it may be provided by electronic means if the recipient provides an e-mail address to the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development. Notice to City agencies may be provided through the City's interoffice mail or by electronic means.

B. Notification of the application and formation of a SUAC and the first meeting of the SUAC shall be provided by the Director in the following manner:

1. Mailed notice;

2. Inclusion in the Land Use Information Bulletin;

3. Posting one land use sign visible to the public at each street frontage abutting the site except, when there is no street frontage or the site abuts an unimproved street, the Director shall either post more than one sign or select an alternative posting location so that notice is clearly visible to the public;

4. Through the regular processes of a parents' organization, if one exists; and

5. Provision of notice to community organizations known to the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development as representing the local area, and to similar organizations that have requested notice in writing and provided an address for notice.

Section 4. Section 23.78.010 of the Seattle Municipal Code, last amended by Ordinance 121429, is amended as follows:

23.78.010 SUAC responsibilities((~~.~~))

The SUAC shall:

* * *

D. Recommend criteria to the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development no later than ((~~ninety (90)~~)) 90 days after its first meeting unless a ten (((~~10~~))) day extension is requested, in writing, by a majority of the SUAC and granted by the Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development.

Section 5. Section 23.78.012 of the Seattle Municipal Code, last amended by Ordinance 123913, is amended as follows:

23.78.012 Duties of Director of the ((~~Department of Neighborhoods~~)) Office of Planning and Community Development

A. The Director of the ((~~Department of Neighborhoods (DON)~~)) Office of Planning and Community Development (OPCD) shall establish final use criteria and permitted uses for the school structures and grounds

based on the School Use Advisory Committee's (SUAC's) recommendations within ten days of the receipt of the recommendations. If the Director of ((~~DON~~)) OPCD modifies the recommendations of the SUAC, the reasons for the modification shall be put forth in writing.

B. The ((~~DON~~)) OPCD Director's decision shall provide notice of the decision within seven days of the date the decision is made in the following manner:

1. Publication in the City official newspaper;

2. Inclusion in the Land Use Information Bulletin; and

3. Notice provided to the applicant, all members of the advisory committee, and persons who have requested specific notice in writing and provided an address for notice.

C. The notice of the decision shall state the address of the school and briefly state the decision made by the ((~~DON~~)) OPCD Director. The notice shall also state that the school use criteria are subject to appeal and shall describe the appropriate appeal procedure.

Section 6. Section 23.78.014 of the Seattle Municipal Code, last amended by Ordinance 123913, is amended as follows:

23.78.014 Appeal of use criteria

* * *

D. Appeals shall be considered de novo. The decision on the evidence before the Hearing Examiner shall be made upon the same basis as was required of the Director of the ((~~Department of Neighborhoods (DON)~~)) Office of Planning and Community Development (OPCD). The interpretation of the ((~~DON~~)) OPCD Director shall be given substantial weight, and the burden of establishing the contrary shall be upon the appellant. The Hearing Examiner shall summarily dismiss an appeal without hearing which is determined to be without merit on its face, frivolous, or brought merely to secure a delay.

* * *

F. The decision of the Hearing Examiner may affirm, reverse, or modify the ((~~DON~~)) OPCD Director's

decision either in whole or in part. The Hearing Examiner may also remand the decision to the ((~~DON~~)) OPCD Director for further consideration. The decision of the Hearing Examiner shall be final and the applicant, appellant, and ((~~DON~~)) OPCD Director shall be bound by it.

Section 7. Section 23.79.004 of the Seattle Municipal Code, last amended by Ordinance 121429, is amended as follows:

23.79.004 Application for development standard departure((.))

On receipt of an application for development standard departure or upon initiation of the process by the Director, the Director shall forward an application to the Director of the ((~~Department of Neighborhoods (DON)~~)) Office of Planning and Community Development (OPCD) who shall convene a Development Standard Advisory Committee, hereinafter called the advisory committee, to secure the comments of the public and make recommendations for modifications of development standards. The advisory committee shall operate pursuant to rules promulgated by the Director of ((~~DON~~)) OPCD. To the extent that members of the following groups are available, the advisory committee shall consist of:

A. A representative of the City selected by the Director of ((~~DON~~)) OPCD, to act as nonvoting chairperson;

B. A representative of the Seattle School District;

C. A person residing within ((~~six hundred (600)~~)) 600 feet of the site of the school and any adjoining publicly owned property, selected by the Director of ((~~DON~~)) OPCD in cooperation with the community organizations(s) representing the area;

D. A person owning property or a business within ((~~six hundred (600)~~)) 600 feet of the site of the school and any adjoining publicly owned property, selected by the Director of ((~~DON~~)) OPCD in cooperation with the community organization(s) representing the area;

E. Two (((~~2~~))) representatives of the neighborhood, selected by the Director of ((~~DON~~)) OPCD in cooperation with the community organization(s) representing the area;

F. A representative at large selected by the Director of ((~~DON~~)) OPCD to represent city-wide education issues;

G. A nonvoting representative of the Department;

H. Two (((~~2~~))) representatives of the parents of the school to be replaced, expanded, or remodeled, selected by the Director of ((~~DON~~)) OPCD in cooperation with the school's PTSA or other school parent organization; and

I. A person, to be selected by the Director, who resides in a housing unit which will be demolished and who will be adversely affected by the demolition, when demolition of housing is necessitated by the District's proposal.

Section 8. Section 23.79.006 of the Seattle Municipal Code, last amended by Ordinance 126188, is amended as follows:

23.79.006 Notice provided for development standard departure

A. If notice is required pursuant to this Chapter 23.79, except mailed notice as defined in Section 23.84A.025, it may be provided by electronic means if the recipient provides an e-mail address to the ((~~Department of Neighborhoods (DON)~~)) Office of Planning and Community Development (OPCD). Notice to City agencies may be provided through the City's interoffice mail or by electronic means.

B. Notification of the application and formation of a Development Standard Advisory Committee and the first meeting of the advisory committee, shall be provided by the ((~~DON~~)) OPCD Director in the following manner:

1. Mailed notice;

2. Inclusion in the Land Use Information Bulletin;

3. Posting one land use sign visible to the public at each street frontage abutting the site except, when there is no street frontage or the site abuts an unimproved street, the ((~~DON~~)) OPCD Director shall either post more than one sign or select an alternative posting location so that notice is clearly visible to the public;

4. Through the regular processes of a parents' organization, if one exists; and

5. Provision of notice to community organizations known to the ((~~DON~~)) OPCD Director as representing the local area, and to other organizations that have made a written request for notice and provided an address for notice.

Section 9. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Mayor's Office	Melissa Wilke, OPCD	Jennifer Breeze

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to administration of the Major Institutions and Schools program; transferring administration of Major Institutions and Schools program from the Department of Neighborhoods to the Office of Planning and Community Development; amending Sections 23.69.032, 23.78.002, 23.78.006, 23.78.010, 23.78.012, 23.78.014, 23.79.004, and 23.79.006 of the Seattle Municipal Code.

Summary and Background of the Legislation: This legislation amends relevant sections of the Seattle Municipal Code to implement the transfer of the Major Institution Master Plans and Development Standard Departures for Public Schools program from the Department of Neighborhoods to the Office of Planning and Community Development. Specifically, the legislation replaces references to the Department of Neighborhoods with references to the Office of Planning and Community Development. The legislation does not make any substantive revisions to program requirements.

The transfer of associated budget and a position is included in the 2026 Proposed Budget.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No; there are no new one-time or ongoing costs as a result of the changes in this legislation. The Mayor's 2026 Proposed Budget includes a net-zero transfer of budget and position authority from the Department of Neighborhoods to the Office of Planning and Community Development (approximately $184,000 annually and 1.0 FTE).

The transfer also includes an administrative change to the revenue collection function. The Office of Planning and Community Development will collect the revenues associated with this body of work.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.

There are no financial costs of not implementing the legislation. The Office of Planning and Community Development is well positioned to consider the needs of major institutions and schools to grow and change over time in the context of the City's Comprehensive Plan and its overarching policies for growth and development. The City will not leverage this expertise for the program if the legislation is not implemented.

Please describe how this legislation may affect any City departments other than the originating department.

The Department of Neighborhoods and the Office of Community and Planning Development have coordinated on this change and will continue partnering as this transition of this body of work is implemented in 2026.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No

c. Does this legislation affect a piece of property?
No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121109, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to graffiti nuisance enforcement; transferring authority to enforce the City's graffiti nuisance code from the Director of Seattle Public Utilities to the Superintendent of the Department of Parks and Recreation; and amending Section 10.07.010 of the Seattle Municipal Code.

WHEREAS, in April 1996, the City Council passed Ordinance 118082, which required the removal of graffiti in order to protect the public health, safety and welfare, declaring that property may become a nuisance owing to the failure of responsible parties to remove graffiti after having been requested to do so by the City, establishing a process for voluntary or involuntary clean-up of graffiti and the recovery of public clean-up expenses, creating civil remedies, and adding a new chapter to Title 10 of the Seattle Municipal Code; and

WHEREAS, Ordinance 118082 established that the Director of the City's solid waste utility be provided the responsibility to investigate potential graffiti nuisance property and enforce graffiti nuisance code; and

WHEREAS, during the COVID-19 pandemic, the City experienced a significant increase in the number of reported graffiti tagging on public and private property; and

WHEREAS, in March 2021, the City launched the Clean City initiative, which combined a suite of enhanced and expanded cleaning efforts by Seattle Parks and Recreation, Seattle Public Utilities, and the Seattle Department of Transportation, including graffiti removal to help mitigate the increase in tagging during the COVID-19 pandemic; and

WHEREAS, by the end of 2021, the reports of graffiti had increased by 50 percent since 2019, with 19,700 reports in 2021 up from 13,000 reports in 2019; and

WHEREAS, in October 2022, Mayor Harrell announced his One Seattle Graffiti Plan to address this surge of graffiti through six major pillars; and

WHEREAS, one of the six major pillars in the One Seattle Graffiti Plan is to improve the cost efficiency of the City's response by combining resources available city-wide for graffiti abatement and related enforcement efforts; and

WHEREAS, Seattle Parks and Recreation is one of the largest graffiti abating departments in the City; and

WHEREAS, the 2025 Adopted Budget, enacted by Ordinance 127156, transferred graffiti abatement staff and budget from Seattle Public Utilities to Seattle Parks and Recreation, including the Graffiti Rangers, a dedicated team responsible for inspection, assessments, and graffiti abatement across various city assets; and

WHEREAS, the 2026 Proposed Budget proposes to transfer one graffiti nuisance code enforcement position and remaining labor and non-labor budget related to graffiti nuisance enforcement from Seattle Public Utilities to Seattle Parks and Recreation, and adds a second graffiti nuisance code enforcement position to Seattle Parks and Recreation, which effectuates the consolidation of the City's major graffiti nuisance intake, dispatch, compliance, and enforcement to one department; and

WHEREAS, transferring the authority to enforce the graffiti nuisance code from Seattle Public Utilities to Seattle Parks and Recreation will permit the City to administer graffiti nuisance response in a cost-effective and timely manner; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 10.07.010 of the Seattle Municipal Code, last amended by Ordinance 127250, is amended as follows:

10.07.010 Definitions

* * *

B. "Director" means the ((~~Director of the Seattle Public Utilities~~)) Superintendent of the Department of

Parks and Recreation or ((~~his or her~~)) the Director's designee.

* * *

Section 2. This ordinance does not affect any existing right acquired or liability or obligation incurred under the sections amended in this ordinance or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Mayor's Office	Paul Jackson	Alex Rouse

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to graffiti nuisance enforcement; transferring authority to enforce the City's graffiti nuisance code from the Director of Seattle Public Utilities to the Superintendent of the Department of Parks and Recreation; and amending Section 10.07.010 of the Seattle Municipal Code.

Summary and Background of the Legislation:
This bill provides Seattle Parks and Recreation (SPR) with the authority to enforce the City's graffiti nuisance code and removes Seattle Public Utilities' (SPU) authority to enforce the graffiti nuisance code. Along with the 2026 Proposed Budget proposal to transfer all labor and non-labor budget associated with graffiti nuisance enforcement from SPU to SPR, this piece of legislation effectively completes the transfer of graffiti abatement efforts and enforcement programming from SPU to SPR.

In October 2022, Mayor Harrell announced his One Seattle Graffiti Plan to address a surge in graffiti through six major pillars, one of which was to improve the cost efficiency of the City's response by combining resources available city-wide for graffiti abatement and related enforcement efforts.

In the 2025 Adopted Budget, SPU's Graffiti Abatement program (including supplies and vehicles) and the Graffiti Rangers, a dedicated team responsible for inspection, assessments, and graffiti abatement across various city assets, was transferred to SPR. Through the transfer of graffiti abatement from SPU to SPR, the City anticipates achieving approximately $850,000 in annual ongoing General Fund savings related to SPU's overhead rate. Transferring graffiti enforcement authority, including intake, dispatch and compliance efforts, from SPU to SPR completes the transfer of resources for Citywide graffiti abatement and enforcement efforts to SPR.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
As indicated, this proposed legislation has no financial costs but is expected to improve the cost-efficiency of the City's graffiti abatement response. By combining resources in one department for city-wide graffiti abatement and related enforcement staff, there is likely to be team continuity and a seamless and less fragmented timeline responding to concerns. Not implementing this legislation will not complete the consolidation and will maintain a fragmented response and approach.

Please describe how this legislation may affect any City departments other than the originating department.
This legislation will remove SPU's enforcement responsibility of the City's graffiti nuisance code, an authority the department has had since 1996. This legislation provides SPR with the ability to enforce the City's graffiti nuisance code. The 2026 Proposed Budget transfers a knowledgeable, experienced position from SPU to SPR to allow for minimal disruption to service and to either department.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No

c. Does this legislation affect a piece of property?
No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. **How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.**
This legislation does not impact vulnerable or historically disadvantaged communities.

ii. **Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**
N/A

iii. **What is the Language Access Plan for any communications to the public?**
SPU and SPR communication teams will immediately update their internal and external department websites to include departmental responsibilities, contact information and guidance. In addition to these steps, the Mayor's Office website and One Seattle Graffiti Plan webpage will be updated to provide contact information, guidance and resources reflecting the update.

e. Climate Change Implications

i. **Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.**
This legislation is unlikely to affect carbon emissions in a material way.

ii. **Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**
This action will not affect Seattle's resiliency to climate change in a material way.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
This legislation only moves graffiti enforcement authority from one department to another; there is no expansion.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121102, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to City financial management; closing certain funds and authorizing the Office of City Finance to take action pursuant to those closures; authorizing the transfer of all unexpended and unencumbered balances and other assets and liabilities of those funds; abandoning appropriation authority from those funds; retiring an obsolete interfund loan authorization; and repealing Ordinance 124892.

WHEREAS, from time to time the City evaluates and closes funds to maintain structure and organization in the City's financial management system; and

WHEREAS, it is sound financial management for The City of Seattle to retire obsolete fund and interfund loan authorizations; and

WHEREAS, several funds have all their projects completed; and

WHEREAS, some of those funds have unexpended and unencumbered balance, other assets, or liabilities that need to be transferred before closing the funds; and

WHEREAS, when these funds close, the Finance General Appropriation to Special Funds Budget Summary Level (BO-FG-2QA00) typically is the appropriate place to transfer their contents; and

WHEREAS, the interfund loan authorized through Ordinance 124892 for the City's Consolidated (Residual) Cash Pool to finance $5,000,000 to homelessness prevention and intervention efforts has continued for longer than three years, and the loan was to be repaid with the proceeds from the sale of the Myers Way Property, which has not sold, and has no remaining liabilities; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. For each item in the following table, the fund listed in the Closed Fund column is closed and

eliminated. Any unencumbered fund balance, assets, and liabilities in that fund are transferred to the fund listed in the Transferred To column. Each transfer will use the Finance General Appropriation to Special Funds Budget Summary Level (BO-FG-2QA00), using the closed fund's number for the Budget Control Level code. Any remaining appropriation authority from any fund, subfund, or account closed pursuant to this section is abandoned. The Office of City Finance is authorized to take any action necessary to effectuate the closures, eliminations, and abandonments made by this section.

Item	Closed Fund	Transferred To	Establishing Ordinance
1.1	Bridging the Gap Levy Fund (10394)	Transportation Fund (13000)	122232
1.2	KeyArena Settlement Proceeds Fund (10910)	Seattle Center Fund (11410)	122834
1.3	Coronavirus Local Fiscal Recovery Fund (14000)	None	126371
1.4	2000 Parks Levy Fund (33850)	Park and Recreation Fund (10200)	120024
1.5	2011 Multipurpose LTGO Bond Fund (35500)	LTGO Bond Interest and Redemption Fund (20130)	123480
1.6	2012 Multipurpose LTGO Bond Fund (35600)	LTGO Bond Interest and Redemption Fund (20130)	123751
1.7	2013 Multipurpose LTGO Bond Fund (35700)	LTGO Bond Interest and Redemption Fund (20130)	124053
1.8	2013 Multipurpose LTGO Fund (Taxable) (35710)	LTGO Bond Interest and Redemption Fund (20130)	124053
1.9	Alaskan Way Seawall Construction Fund (35800)	None	124125
1.10	2014 Alaskan Way Seawall Construction Fund (35820)	UTGO Bond Interest and Redemption Fund (20140)	124125
1.11	2015 Alaskan Way Seawall Construction Fund (35830)	UTGO Bond Interest and Redemption Fund (20140)	124125
1.12	2016 Alaskan Way Seawall Construction Fund (35840)	UTGO Bond Interest and Redemption Fund (20140)	124125
1.13	2015 Multipurpose LTGO Bond Fund (Taxable) (36210)	LTGO Bond Interest and Redemption Fund (20130)	124637
1.14	2016 Multipurpose LTGO Bond Fund (Taxable) (36310)	LTGO Bond Interest and Redemption Fund (20130)	124823
1.15	2018 Multipurpose LTGO Bond Fund (Taxable) (36510)	LTGO Bond Interest and Redemption Fund (20130)	125264

1.16	2019 Multipurpose LTGO Bond Fund (Taxable) (36610)	LTGO Bond Interest and Redemption Fund (20130)	125715
1.17	2020 Multipurpose LTGO Bond Fund (Taxable) (36710)	None	125986
1.18	2021 Multipurpose LTGO Bond Fund (Taxable) (36820)	LTGO Bond Interest and Redemption Fund (20130)	126387
1.19	Garage Disposition Proceeds Fund (37000)	LTGO Bond Interest and Redemption Fund (20130)	125075

Section 2. Ordinance 124892, which authorized an interfund loan, is repealed.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Office of City Finance	Andrew Robinson	Caleb Wagenaar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to City financial management; closing certain funds; authorizing the Office of City Finance to take action pursuant to those closures; authorizing the transfer of all unexpended and unencumbered balances and other assets and liabilities of those funds; abandoning appropriation authority from those funds; retiring an obsolete interfund loan authorization; and repealing Ordinance 124892.

Summary and Background of the Legislation: Periodically, the Office of City Finance conducts a financial process to identify and close obsolete funds. The Legislation will close Funds and Interfund Loans in the City Treasury that are no longer needed for the City's business and to abandon all associated unexpended appropriation authority. The table below identifies the funds to be closed and where the funds will be transferred to.

Fund to be Closed	Transfer Destination Fund	Fund Balance (6/30/2025)
Bridging the Gap Levy Fund (10394)	Transportation Fund (13000)	$209,868
KeyArena Settlement Proceeds Fund (10910)	Seattle Center Fund (11410)	$21
Coronavirus Local Fiscal Recovery Fund (14000)	Not Applicable	$0
2000 Parks Levy Fund (33850)	Park and Recreation Fund (10200)	$20,110
2011 LTGO Multipurpose Bond Fund (35500)	LTGO Bond Interest and Redemption Fund (20130)	$3,891
2012 Multipurpose LTGO Bond Fund (35600)	LTGO Bond Interest and Redemption Fund (20130)	$33,011
2013 Multipurpose LTGO Bond Fund (35700)	LTGO Bond Interest and Redemption Fund (20130)	N/A
2013 Multipurpose LTGO Bond Fund (Taxable) (35710)	LTGO Bond Interest and Redemption Fund (20130)	$1,094
Alaskan Way Seawall Construction Fund (35800)	Not Applicable	($34,563)
2014 Alaskan Way Seawall Construction Fund (35820)	Alaskan Way Seawall Construction Fund (35800)	$34,563
	UTGO Bond Interest and Redemption Fund (20140)	$6,165

2015 Alaskan Way Seawall Construction Fund (35830)	UTGO Bond Interest and Redemption Fund (20140)	$4,543
2016 Alaskan Way Seawall Construction Fund (35840)	UTGO Bond Interest and Redemption Fund (20140)	$10,150
2015 Multipurpose LTGO Bond Fund (Taxable) (36210)	LTGO Bond Interest and Redemption Fund (20130)	$127
2016 Multipurpose LTGO Bond Fund (Taxable) (36310)	LTGO Bond Interest and Redemption Fund (20130)	$605
2018 Multipurpose LTGO Bond Fund (Taxable) (36510)	LTGO Bond Interest and Redemption Fund (20130)	$13,843
2019 Multipurpose LTGO Bond Fund (Taxable) (36610)	LTGO Bond Interest and Redemption Fund (20130)	$8,089
2020 Multipurpose LTGO Bond Fund (Taxable) (36710)	Not Applicable	$0
2021 Multipurpose LTGO Bond Fund (Taxable) (36820)	LTGO Bond Interest and Redemption Fund (20130)	$12,086
Garage Disposition Proceeds Fund (37000)	LTGO Bond Interest and Redemption Fund (20130)	$9,110

Ordinance 122232 created the Bridging the Gap Levy Fund (10394) in 2006 to account for property tax levy funding for various transportation improvements. All projects funded through the Bridging the Gap Levy Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the Transportation Fund (13000).

Ordinance 122834 created the KeyArena Settlement Proceeds Fund (10910) in 2008 to account for the proceeds received from the settlement of the litigation for the premature termination of the Sonics' KeyArena lease. All projects funded through the KeyArena Settlement Proceeds Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the Seattle Center Fund (11410).

Ordinance 126371 created the Coronavirus Local Fiscal Recovery Fund (14000) in 2021 to account for proceeds from the federal Coronavirus Local Fiscal Recovery fund grant to the City of Seattle. All projects funded through the Coronavirus Local Fiscal Recovery Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 120024 created the 2000 Parks Levy Fund (33850) in 2000 to account for property tax levy funding of improvements to various existing parks, of developing and maintaining new parks and other community spaces. All projects funded through the 2000 Parks Levy Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the Park and Recreation Fund (10200).

Ordinance 123480 created the 2011 Multipurpose LTGO Bond Fund (35500) in 2010 to account for various capital projects financed by the 2011 LTGO bond issuance. All projects funded through the 2011 Multipurpose LTGO Bond Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 123751 created the 2012 Multipurpose LTGO Bond Fund (35600) in 2011 to account for various capital projects financed by the 2012 LTGO bond issuance. All projects funded through the 2012 Multipurpose LTGO Bond Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 124053 created the 2013 Multipurpose LTGO Bond Fund (35700) in 2012 to account for various capital projects financed by the 2013 LTGO bond issuance. All projects funded through the 2013 Multipurpose LTGO Bond Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 124053 created the 2013 Multipurpose LTGO Bond Fund (Taxable) (35710) in 2012 to account for various capital projects financed by the 2013 LTGO bond issuance. All projects funded through the 2013 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 124125 created the Alaskan Way Seawall Construction Fund (35800) in 2013 to account for the various capital projects related to the Alaskan Way Seawall. All projects funded through the Alaskan Way Seawall Construction Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 124125 created the 2014 Alaskan Way Seawall Construction Fund (35820) in 2013 to account for the various capital projects related to the Alaskan Way Seawall. All projects funded through the 2014 Alaskan Way Seawall Construction Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. Funds in the 2014 Alaskan Way Seawall Construction Fund will be used to clear the negative balance in the Alaskan Way Seawall Construction Fund (35800), and the remaining balance will be transferred to the UTGO Bond Interest and Redemption Fund (20140).

Ordinance 124125 created the 2015 Alaskan Way Seawall Construction Fund (35830) in 2013 to account for the various capital projects related to the Alaskan Way Seawall. All projects funded through the 2015 UTGO – Alaskan Way Seawall Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the UTGO Bond Interest and Redemption Fund (20140).

Ordinance 124125 created the 2016 Alaskan Way Seawall Construction Fund (35840) in 2013 to account for the various capital projects related to the Alaskan Way Seawall. All projects funded through the 2016 Alaskan Way Seawall Construction Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the UTGO Bond Interest and Redemption Fund (20140).

Ordinance 124637 created the 2015 Multipurpose LTGO Bond Fund (Taxable) (36210) in 2014 to account for various capital projects financed by the 2015 LTGO bond issuance. All projects funded through the 2015 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 124823 created the 2016 Multipurpose LTGO Bond Fund (Taxable) (36310) in 2015 to account for various capital projects financed by the 2016 LTGO bond issuance. All projects funded through the Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 125264 created the 2018 Multipurpose LTGO Bond Fund (Taxable) (36510) in 2017 to account for various capital projects financed by the 2018 LTGO bond issuance. All projects funded through the 2018 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 125715 created the 2019 Multipurpose LTGO Bond Fund (Taxable) (36610) in 2018 to account for various capital projects financed by the 2019 LTGO bond issuance. All projects funded through the 2019 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 125986 created the 2020 Multipurpose LTGO Bond Fund (Taxable) (36710) in 2019 to account for various capital projects financed by the 2020 LTGO bond issuance. All projects funded through the 2020 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 126387 created the 2021 Multipurpose LTGO Bond Fund (Taxable) (36820) in 2020 to account for various capital projects financed by the 2021 LTGO bond issuance. All projects funded through the 2021 Multipurpose LTGO Bond Fund (Taxable) have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in

the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 125075 created the Garage Disposition Proceeds Fund (37000) in 2016 to account for the bond proceeds used to finance transfer to the City a parking garage downtown. All projects funded through the Garage Disposition Proceeds Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund. The remaining balance will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

The ordinance will free up some fund balances that can then be used in the destination funds. Otherwise, none. A summary of the affected funds and the current residual fund balances are included in Section 1 of this document.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Approximately $299,702 of City resources will remain idle, unavailable for use in City programs until some legislative action is taken.

Please describe how this legislation may affect any City departments other than the originating department.

The funds being closed by this Ordinance are no longer being used by City departments. Some fund balances of the closing funds will be available for use in their destination funds, which affects some City departments.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No

c. Does this legislation affect a piece of property?
No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

This ordinance eliminates obsolete funds in the City's internal accounting system. There are no RSJI impacts or negative impacts on vulnerable or historically disadvantaged communities.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the public?

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

No

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

No

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121122, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to City finances; creating a fund for depositing General Fund proceeds related to preservation and revitalization of Seattle's Central District and Southeast Seattle community.

WHEREAS, the Central District and Southeast Seattle neighborhoods have experienced significant displacement, gentrification, and cultural erosion over the past several decades; and

WHEREAS, preserving the physical character, cultural heritage, and social fabric of these communities is vital to honoring the legacy and contributions of their historic residents; and

WHEREAS, The City of Seattle recognizes the importance of place-based investment to ensure that historically rooted communities can thrive in the face of ongoing economic and demographic change; and

WHEREAS, equitable development strategies are essential to preventing further displacement and to fostering inclusive growth that benefits all residents; and

WHEREAS, cultural spaces, small businesses, and community institutions are critical to maintaining the identity and resilience of neighborhoods like the Central District's and Southeast Seattle's neighborhoods; and

WHEREAS, the City has a responsibility to support community-driven efforts that reflect the values, history, and aspirations of residents with deep ties to the neighborhood; and

WHEREAS, the establishment of a dedicated fund will provide a sustainable mechanism for channeling public and private resources into initiatives that strengthen the Central District's and Southeast Seattle's future while honoring their past; and

WHEREAS, this ordinance aligns with the City's broader goals of racial equity, social justice, and inclusive economic opportunity; and

WHEREAS, community members, organizations, and stakeholders have called for dedicated resources to support cultural preservation, economic development, and community-led revitalization in the Central District and Southeast Seattle; and

WHEREAS, The City of Seattle seeks to establish a mechanism to receive and allocate public and private funds to support these efforts; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. A new Central District and Southeast Seattle Reinvestment Fund is created in the City Treasury, effective January 1, 2026, to which revenues may be deposited and from which associated expenditures may be paid, including but not limited to City administration costs for the purposes described in Section 2 of this ordinance.

Section 2. The purpose of the Central District and Southeast Seattle Reinvestment Fund is to support future programs and projects that promote equitable development, cultural preservation, and community-led revitalization in the Central District and Southeast Seattle. The Fund is intended to serve as a dedicated source of investment for historically impacted communities.

Appropriations from the Fund shall be authorized through future Council legislation, following the development of appropriate policy frameworks and distribution mechanisms. Programs and projects to be supported by the Fund will be identified through a subsequent ordinance informed by City-led studies, community engagement, and Council deliberation.

Section 3. The Central District and Southeast Seattle Reinvestment Fund shall receive revenues in the form of donations, gifts, and grants, and from transfers from other City funds, including the General Fund, as approved by the City Council. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 4. The Director of the Department of Neighborhoods, or another department designated by the Mayor, shall have responsibility for administering the Central District and Southeast Seattle Reinvestment Fund. The Director of Finance is authorized to create other accounts and subaccounts as may be needed to implement the Fund's purpose and intent as established by this ordinance.

Section 5. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Legislative	Edin Sisic	

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to City finances; creating a fund for depositing General Fund proceeds related to preservation and revitalization of Seattle's Central District and Southeast Seattle community.

Summary and Background of the Legislation: This legislation creates the Central District and Southeast Seattle Reinvestment Fund in the City Treasury, effective January 1, 2026. The Fund will serve as a dedicated repository for public and private revenues—including General Fund transfers, grants, donations, and gifts—to support equitable development, cultural preservation, and community-led revitalization in Seattle's Central District and Southeast Seattle neighborhoods.

The ordinance does not appropriate funds but establishes a mechanism for future investment. Expenditures from the Fund will be authorized through future Council legislation, informed by community engagement, City-led studies, and policy frameworks. The Department of Neighborhoods, or another department designated by the Mayor, will administer the Fund.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ Yes ☒ No

Project Name:	Master Project I.D.:	Project Location:	Start Date:	End Date:	Total Project Cost Through 2030:

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ Yes ☒ No

Expenditure Change ($); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
Expenditure Change ($); Other Funds	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**

Revenue Change ($); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.

Revenue Change ($); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.

Number of Positions	2025	2026 est.	2027 est.	2028 est.	2029 est.
Total FTE Change	**2025**	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

Fund Name and Number	Dept	Budget Control Level Name/Number	2025 Appropriation Change	2026 Estimated Appropriation Change
		TOTAL		

Appropriations Notes: This legislation does not include appropriations. Future appropriations will be made through separate Council action.

3.b. Revenues/Reimbursements

☐ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2025 Revenue	2026 Estimated Revenue
		TOTAL		

Revenue/Reimbursement Notes: The Fund may receive revenues from donations, grants, and transfers from other City funds, including the General Fund, as approved by the City Council.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

Total Regular Positions Created, Modified, or Abrogated through This Legislation, Including FTE Impact:

Position # for Existing Positions	Position Title & Department*	Fund Name & Number	Program & BCL	PT/FT	2025 Positions	2025 FTE	Does it sunset? (If yes, explain below in Position Notes)
			TOTAL				

** List each position separately.*

Position Notes: This legislation does not create or modify positions. Any staffing needs for administration will be addressed in future budget proposals.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Minimal administrative costs may be incurred to establish the Fund and begin planning and engagement activities. These are expected to be absorbed within existing departmental resources or addressed in future budget proposals.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Without this legislation, the City would lack a dedicated mechanism to receive, track, and allocate resources for community-led revitalization in historically impacted neighborhoods.

Please describe how this legislation may affect any City departments other than the originating department.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No

c. Does this legislation affect a piece of property?
No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

This legislation supports RSJI principles by creating a mechanism to invest in communities that have experienced historic displacement and disinvestment. It promotes racial equity, cultural preservation, and inclusive economic opportunity.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the public?

Future communications and engagement efforts will include culturally appropriate and multilingual outreach strategies.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

No material impact.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

No direct impact.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?

Not applicable at this stage. The Fund enables future program development.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?

Not at this time, though the Fund may receive contributions from non-City partners in the future.

5. ATTACHMENTS

Summary Attachments:

File #: CB 121089, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the drainage and wastewater system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing drainage and wastewater system; authorizing the issuance and sale of drainage and wastewater revenue bonds in one or more series for the purposes of paying part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of those bonds; amending certain sections and subsections of Ordinance 125455, as last amended by Ordinance 126482 (the "Omnibus Refunding Ordinance"); and ratifying and confirming certain prior acts.

WHEREAS, The City of Seattle (the "City") owns, operates, and maintains a system of sanitary sewerage and storm and surface water drainage as part of Seattle Public Utilities (the "Drainage and Wastewater System"), which Drainage and Wastewater System has from time to time required various additions, improvements, betterments, and extensions; and

WHEREAS, the City desires to acquire and construct a system or plan of further additions, improvements, betterments to, and/or extensions of the Drainage and Wastewater System (the "Plan of Additions") as described in this ordinance, and has a need to borrow funds to pay a portion of the costs of carrying out such Plan of Additions; and

WHEREAS, the City currently has outstanding certain drainage and wastewater revenue bonds (as identified in Exhibit A to this ordinance, the "Outstanding Parity Bonds"). Pursuant to the ordinances authorizing their issuance (the "Outstanding Parity Bond Ordinances"), the City reserved the right to issue additional bonds having a charge and lien on the net revenue of the Drainage and Wastewater System on a parity of lien with those Outstanding Parity Bonds ("Future Parity Bonds"), upon satisfaction of

certain conditions (the "Parity Conditions"); and

WHEREAS, the City has determined that it is in the best interest of the City and its ratepayers to authorize, subject to the provisions of this ordinance, the issuance and sale of drainage and wastewater revenue bonds to be designated as Parity Bonds, upon satisfaction of the Parity Conditions, to pay part of the cost of carrying out the Plan of Additions, to provide for the reserve requirement, and to pay the costs of issuance of those bonds; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. In this ordinance, the following capitalized terms shall have the meanings set forth in this section.

"Accreted Value" means, with respect to any Capital Appreciation Bond, (a) as of any Valuation Date, the amount determined for such Valuation Date in accordance with the applicable Parity Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues during any semiannual period in equal daily amounts on the basis of a year of 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"Adjusted Annual Debt Service" for any fiscal year means Annual Debt Service minus (a) an amount equal to ULID Assessments (as defined in this ordinance) due in that year and not delinquent, (b) an amount equal to earnings from investments in the Reserve Subaccount, and (c) Annual Debt Service provided for by Parity Bond proceeds.

"Adjusted Gross Revenue" means, for any period, Gross Revenue (a) plus withdrawals from the Rate Stabilization Account made during that period, and (b) minus ULID Assessments collected, earnings from investments in the Reserve Subaccount, and deposits into the Rate Stabilization Account made during that

period.

"Adjusted Net Revenue" means Adjusted Gross Revenue less Operating and Maintenance Expense.

"Annual Debt Service" for any calendar year means the sum of the amounts required in such calendar year to pay the interest due in such calendar year on all Parity Bonds outstanding, excluding interest to be paid from the proceeds of the sale of Parity Bonds or other bonds; the principal of all outstanding Serial Bonds due in such calendar year; and the Sinking Fund Requirements, if any, for such calendar year. Additionally, for purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement and the conditions for the issuance of Future Parity Bonds and/or entering into Parity Payment Agreements, the following shall apply:

(a) **Calculation of Interest Due -- Generally**. Except as otherwise provided in this definition, interest on any series of Parity Bonds shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of that series taken as a whole, at the rate or rates set forth in the applicable Parity Bond Documents.

(b) **Capital Appreciation Bonds**. For purposes of this definition, the principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Parity Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds**. The amount of interest deemed to be payable on any series of Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds would be equal to the rate that is 90 percent of the average RBI during the four calendar quarters preceding the quarter in which the calculation is made.

(d) **Interest on Parity Bonds with Respect to Which a Payment Agreement Is in Force**. Debt service on Parity Bonds with respect to which a Payment Agreement is in force shall be based on the net

economic effect on the City expected to be produced by the terms of the Parity Bonds and the terms of the Payment Agreement. For example, if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a variable rate is to produce an obligation bearing interest at a fixed interest rate, the relevant series of bonds shall be treated as fixed interest rate bonds. And if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a fixed rate is to produce an obligation bearing interest at a variable interest rate, the relevant series of bonds shall be treated as Variable Interest Rate Bonds.

Accordingly, the amount of interest deemed to be payable on any Parity Bonds with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Parity Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest component on the Parity Bonds to which the Payment Agreement is related, it shall be assumed that the fixed rate used in calculating Payment Agreement Payments will be equal to 105 percent of the fixed rate specified by the Payment Agreement and that the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Parity Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements**. For any period during which Payment Agreement Payments on a Parity Payment Agreement are taken into account in determining Annual Debt Service on related Parity Bonds under paragraph (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement. However, for any Parity Payment Agreement during a period in which Payment

Agreement Payments are not taken into account under paragraph (d) of this definition because the Parity Payment Agreement is not then related to any Outstanding Parity Bonds, payments on that Parity Payment Agreement shall be taken into account as follows:

(i) **If City Is Obligated to Make Payments Based on Fixed Rate**. If the City is obligated to make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City Is Obligated to Make Payments Based on Variable Rate Index**. If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Parity Payment Agreement.

(f) **Balloon Bonds**. ***Upon the Reserve Covenant Date, the following shall become effective:*** For purposes of calculating debt service on any Balloon Bonds, it shall be assumed that the principal of those Balloon Bonds, together with interest thereon at a rate equal to the assumed RBI-based rate set forth in paragraph (c) of this definition, will be amortized in equal annual installments over a term of 30 years.

(g) **Adjustments for Defeased Bonds**. For purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement, and the Parity Conditions, Annual Debt Service shall be adjusted as set forth in subsection 21(d) of this ordinance.

"Authorized Denomination" means $5,000 or any integral multiple thereof within a maturity of a

Series, or such other minimum authorized denominations as may be specified in the applicable Bond Documents.

"Average Annual Debt Service" means, at the time of calculation, the sum of the Annual Debt Service remaining to be paid to the last scheduled maturity of the applicable series of Parity Bonds divided by the number of years such bonds are scheduled to remain outstanding.

"Balloon Bonds" means any series of Parity Bonds, the aggregate principal amount (including Sinking Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25 percent or more of the initial aggregate principal amount of such series of Parity Bonds.

"Beneficial Owner" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"Bond" means one of the Drainage and Wastewater System revenue bonds issued pursuant to this ordinance.

"Bond Counsel" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"Bond Documents" means (a)(i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), and (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the bond sale terms and additional terms, conditions, or covenants pursuant to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance(s)), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

"Bond Insurance" means any municipal bond insurance policy, guaranty, surety bond, or similar credit enhancement device providing for or securing the payment of all or part of the principal of and interest on any Parity Bonds, issued by an insurance company licensed to conduct an insurance business in any state of the

United States (or by a service corporation acting on behalf of one or more such insurance companies), or by any other financial institution qualified to provide such credit enhancement device.

"Bond Purchase Contract" means a written offer to purchase a Series of the Bonds, pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"Bond Registrar" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration.

"Bond Sale Terms" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, issue date or dates, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in a Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"Book-Entry Form" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"Capital Appreciation Bond" means any Parity Bond, all or a portion of the interest on which is

compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents and is payable only upon redemption or on the maturity date of such Parity Bond. A Parity Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the conversion date. For purposes of computing the principal amount of Parity Bonds held by the Owner of any Capital Appreciation Bond in connection with any notice, consent, request, or demand, the principal amount of a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"Capital Improvement Program" or **"CIP"** means those portions of the City's "2026-2031 Capital Improvement Program" relating to the Drainage and Wastewater System, adopted by the City in conjunction with the adoption of the 2026 budget, together with any previously adopted capital improvement program of the City. For purposes of this ordinance, the CIP includes all amendments, updates, supplements, or replacements that may be adopted from time to time by ordinance.

"City" means The City of Seattle, Washington.

"City Council" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as amended at any time, and regulations thereunder.

"Construction Account" means the account or subaccount created in the Drainage and Wastewater Construction Account within the Drainage and Wastewater Fund for the deposit of proceeds of the Bonds, pursuant to Section 12 of this ordinance.

"Continuing Disclosure Certificate" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure certificate executed pursuant to Section 23 of this ordinance, in substantially the form attached to this ordinance

as Exhibit B.

"Contract Resource Obligation" means an obligation of the City that is designated as a Contract Resource Obligation and is entered into in accordance with Section 20 of this ordinance.

"Coverage Requirement" means Adjusted Net Revenue equal to at least 1.25 times Adjusted Annual Debt Service on all Parity Bonds then outstanding.

"Covered Parity Bonds" means all Outstanding Parity Bonds, each Series of the Bonds, and each series of Future Parity Bonds. ***From and after the Reserve Covenant Date, the term "Covered Parity Bonds" shall exclude each series of Parity Bonds for which the applicable Bond Documents provide that, from and after the Reserve Covenant Date, such series shall no longer be treated as a series of Covered Parity Bonds and shall no longer be secured by the amounts in the Reserve Subaccount.***

"Defeasible Bonds" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"Director of Finance" or **"Director"** means the City's Director of Finance or such other officer who succeeds to substantially all of the responsibilities of that office.

"Drainage and Wastewater Fund" means the fund created by Ordinance 84390 and later renamed by Ordinance 114155, into which is paid the Gross Revenue of the Drainage and Wastewater System.

"Drainage and Wastewater System" means the drainage and wastewater system of the City, including the sanitary sewerage and storm and surface water drainage systems, as it now exists (except properties, interests, and rights under the jurisdiction of Seattle Parks and Recreation, Seattle Center, Seattle Public Utilities Water System, Seattle City Light, and the Department of Finance and Administrative Services, or the successors of any of the foregoing City departments), and all additions and improvements thereto and betterments and extensions thereof at any time made, together with any utility systems of the City hereafter combined with the Drainage and Wastewater System. The Drainage and Wastewater System shall not include any separate utility system that may be created, acquired or constructed by the City as provided in Section 19 of

this ordinance.

"DTC" means The Depository Trust Company, New York, New York.

"Event of Default" has the meaning given in subsection 25(a) of this ordinance.

"Fiscal Agent" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may appoint.

"Future Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"Future Parity Bonds" means, with reference to any Series, all revenue bonds and obligations of the Drainage and Wastewater System (other than that Series and any other Parity Bonds then outstanding) issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien on Net Revenue equal in priority with the charge and lien upon such revenue for the payment of the amounts required to be paid into the Parity Bond Account in accordance with Section 15 of this ordinance. Future Parity Bonds may include Parity Payment Agreements and any other obligations issued in compliance with the Parity Conditions.

"Government Obligations" means, unless otherwise limited in the Bond Documents for a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as amended at any time.

"Gross Revenue" means (a) all income, revenues, receipts, and profits derived by the City through the ownership and operation of the Drainage and Wastewater System; (b) the proceeds received by the City directly or indirectly from the sale, lease, or other disposition of any of the properties, rights, or facilities of the Drainage and Wastewater System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the

ownership and operation of the Drainage and Wastewater System. Gross Revenue does not include: (a) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenue; (b) investment income set aside for or earned on money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (c) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations, or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenue hereunder; (d) the proceeds of any borrowing for capital improvements (or the refinancing thereof); (e) the proceeds of any liability or other insurance, including but not limited to insurance proceeds compensating the City for the loss of a capital asset, but excluding business interruption insurance or other insurance of like nature insuring against the loss of revenues; (f) general *ad valorem* taxes, excise taxes and special assessments (other than ULID Assessments), including interest and penalties thereon; and (g) earnings of any separate utility system that may be created, acquired, or constructed by the City pursuant to Section 19 of this ordinance.

"Independent Utility Consultant" means an independent person or firm having a favorable reputation for skill and experience with drainage and wastewater systems of comparable size and character to the Drainage and Wastewater System in such areas as are relevant to the purpose for which they were retained.

"Issue Date" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"Letter of Representations" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as amended at any time, or an agreement with a substitute or successor Securities Depository.

"Maximum Annual Debt Service" means, at the time of calculation, the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to

the Parity Bonds then outstanding.

"MSRB" means the Municipal Securities Rulemaking Board.

"Net Revenue" means, for any period, Gross Revenue less Operating and Maintenance Expense.

"**Omnibus Defeasance Ordinance**" means Ordinance 126223, as amended at any time, authorizing the defeasance of Defeasible Bonds, or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"**Omnibus Refunding Ordinance**" means Ordinance 125455 (as amended by Ordinance 126482 and by Section 27 of this this ordinance), as it may be further amended at any time in the future, authorizing the issuance of Refunding Parity Bonds, or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Refundable Bonds.

"Operating and Maintenance Expense" means all expenses incurred by the City in causing the Drainage and Wastewater System to be operated and maintained in good repair, working order, and condition, including without limitation: (a) deposits, premiums, assessments, or other payments for insurance, if any, on the Drainage and Wastewater System; (b) payments into pension funds; (c) State-imposed taxes; (d) amounts due under Contract Resource Obligations in accordance with Section 20 of this ordinance; (e) payments made to another person or entity for treatment or disposal of sewage or other commodity or service; and (f) payments with respect to any other expenses of the Drainage and Wastewater System that are properly treated as Operating and Maintenance Expense under generally accepted accounting principles applicable to municipal corporations, including payments (other than payments out of proceeds of Parity Bonds or other obligations not issued to pay current expenses of the Drainage and Wastewater System) into reasonable reserves for items of operating or maintenance expense the payment of which is not immediately required. Operating and Maintenance Expense does not include: depreciation, amortization, or other similar recognitions of non-cash expense items made for accounting purposes only including non-cash pension expense; taxes levied or imposed by the City, or payments in lieu of City taxes; payments of claims or judgments; or capital additions or capital

replacements of the Drainage and Wastewater System.

"Outstanding Parity Bond Ordinances" means those ordinances authorizing the issuance and sale of the Outstanding Parity Bonds, as identified in Exhibit A to this ordinance.

"Outstanding Parity Bonds" means those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date (or in reference to a particular series of Parity Bonds), Outstanding Parity Bonds shall mean those Parity Bonds, including any Parity Bonds issued subsequent to the effective date of this ordinance, that are outstanding as of that date (or as of the issue date of the referenced series of Parity Bonds).

"Owner" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"Parity Bond Account" means the Drainage and Wastewater Revenue Bond Account, 1990, created in the Drainage and Wastewater Fund by Ordinance 115098 for the purpose of paying and securing payment of the principal of and interest on Parity Bonds.

"Parity Bond Documents" means those Bond Documents applicable to a series of Parity Bonds.

"Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"Parity Bonds" means the Outstanding Parity Bonds, each Series of the Bonds, and any Future Parity Bonds then outstanding. Parity Bonds may include Parity Payment Agreements in accordance with Section 17 of this ordinance.

"Parity Certificate" means a certificate delivered pursuant to Section 17 of this ordinance for purposes of satisfying the Parity Conditions in connection with the issuance of the Bonds and Future Parity Bonds.

"Parity Conditions" means: (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then

outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in subsection (a) of this definition, together with the conditions set forth in Section 17 of this ordinance.

"Parity Payment Agreement" means a Payment Agreement entered into in compliance with the Parity Conditions and under which the City's payment obligations are expressly stated to constitute a charge and lien on Net Revenue equal in rank with the charge and lien upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of interest on Parity Bonds. For purposes of determining percentages of ownership of Parity Bonds under this ordinance or under applicable Parity Bond Documents, Parity Payment Agreements shall be deemed to have no principal amount, and any notice, consent, or similar rights (if any) shall be determined only as set forth in the applicable Parity Payment Agreement.

"Payment Agreement" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and that provides for (i) an exchange of payments based on interest rates, or ceilings or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"Payment Agreement Payments" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"Payment Agreement Receipts" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"Permitted Investments" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended at any time.

"Plan of Additions" means the CIP. The Plan of Additions includes (a) the purchase and installation of all materials, supplies, appliances, equipment, and facilities; (b) the acquisition of all permits, franchises, property and property rights, and other capital assets; and (c) all engineering, consulting and other professional services and studies (whether performed by the City or by other public or private entities), each as necessary or convenient to carry out the Plan of Additions. The Plan of Additions includes all amendments, updates, supplements, or replacements to the CIP, all of which automatically shall constitute amendments to the Plan of Additions. The Plan of Additions also may be modified to include other improvements, without amending the CIP, if the City determines by ordinance that those amendments or other improvements constitute a system or plan of additions to or betterments or extensions of the Drainage and Wastewater System.

"Pricing Certificate" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"Principal and Interest Subaccount" means the subaccount of that name created in the Parity Bond Account for the payment of the principal of and interest on Parity Bonds.

"Purchaser" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance as underwriter, purchaser, or successful bidder in a sale of any Series.

"Qualified Counterparty" means a party (other than the City or a party related to the City) who is the other party to a Payment Agreement, (a)(i) whose senior debt obligations are rated in one of the three highest rating categories of each Rating Agency (without regard to any gradations within a rating category), or (ii) whose obligations under the Payment Agreement are guaranteed for the entire term of the Payment Agreement by a bond insurer or other institution that has been assigned a credit rating in one of the two highest rating categories of each Rating Agency (without regard to any gradations within a rating category); and (b) who is

otherwise qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"Qualified Insurance" means any Bond Insurance that, as of the time of issuance of such credit enhancement device, is provided by an entity rated in one of the two highest rating categories (without regard to any gradations within a rating category) by at least two nationally recognized rating agencies.

"Qualified Letter of Credit" means any letter of credit, standby bond purchase agreement, or other liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bonds, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to any gradations within such rating categories) by at least two nationally recognized rating agencies.

"Rate Stabilization Account" means the account of that name created in the Drainage and Wastewater Fund pursuant to Ordinance 118974.

"Rating Agency" means any nationally recognized rating agency then maintaining a rating on a series of then-outstanding Parity Bonds at the request of the City.

"RBI" means The Bond Buyer Revenue Bond Index or comparable index, or, if no comparable index can be obtained, 80 percent of the interest rate for actively traded 30-year United States Treasury obligations.

"Record Date" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding such interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"Refundable Bonds" means Parity Bonds that may be refunded pursuant to the Omnibus Refunding Ordinance. Each Series of the Bonds issued pursuant to this ordinance is designated as a series of Refundable Bonds.

"Refunding Parity Bonds" means Future Parity Bonds that satisfy the applicable Parity Conditions

and are issued pursuant to the Omnibus Refunding Ordinance, or other Future Parity Bond Ordinance, for the purpose of refunding any Refundable Bonds.

"Registered Owner" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under the Letter of Representations, the Registered Owner of such Series means the Securities Depository.

"Reserve Covenant Date" means the earlier of: (a) the date on which the City has obtained consents of the requisite percentage of Registered Owners of the Parity Bonds then outstanding, in accordance with the provisions of the applicable Outstanding Parity Bond Documents; or (b) the date on which all of the following Outstanding Parity Bonds have been redeemed or defeased: Drainage and Wastewater Improvement and Refunding Revenue Bonds, 2014, and Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2016.

"Reserve Requirement" means the least of (a) Maximum Annual Debt Service on all Parity Bonds outstanding at the time of calculation, (b) 1.25 times Average Annual Debt Service on all Parity Bonds outstanding at the time of calculation, or (c) the sum of 10 percent of the proceeds of each series of Parity Bonds then outstanding, as of the delivery of each such series. ***From and after the Reserve Covenant Date, the Reserve Requirement shall mean the lesser of (a) Maximum Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed the sum of 10 percent of the proceeds of each series of Covered Parity Bonds then outstanding, determined as of the Issue Date of each such series.***

"Reserve Security" means any Qualified Insurance or Qualified Letter of Credit obtained by the City to satisfy part or all of the Reserve Requirement, and which is not cancelable on less than three years' notice.

"Reserve Subaccount" means the subaccount of that name created in the Parity Bond Account for the purpose of securing the payment of the principal of and interest on Parity Bonds.

"Rule 15c2-12" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

"SEC" means the United States Securities and Exchange Commission.

"Securities Depository" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"Serial Bonds" means Parity Bonds maturing in specified years, for which no Sinking Fund Requirements are mandated.

"Series" means a series of the Bonds issued pursuant to this ordinance.

"Sinking Fund Account" means any account created in the Parity Bond Account to amortize the principal or make mandatory redemptions of Term Bonds.

"**Sinking Fund Requirement**" means, for any calendar year, the principal portion of any Term Bond (including redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established in the applicable Bond Documents.

"State" means the State of Washington.

"State Auditor" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to make audits.

"System of Registration" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10, as amended at any time.

"Tax-Advantaged Bond" means any Bond that is designated by the City as a tax-advantaged bond, including tax credit bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, pursuant to which the City is able to obtain a tax credit payment or any other type of tax advantage.

"Tax-Exempt Bond" means any Parity Bond the interest on which is intended, as of the Issue Date, to

be excludable from gross income for federal income tax purposes.

"Taxable Bond" means any Parity Bond the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"Term Bond" means any Parity Bond that is issued subject to mandatory redemption in Sinking Fund Requirements prior to its maturity date.

"ULID" means a utility local improvement district of the City created for the acquisition or construction of additions to and betterments and extensions of the Drainage and Wastewater System.

"ULID Assessments" means all assessments levied and collected in a ULID, if and only if those assessments are pledged to be paid into the Parity Bond Account, in which case they shall be included in Gross Revenue. ULID Assessments shall include all installments of principal, payments of interest, and penalties and interest on delinquencies, but shall not include any prepaid assessments paid into a construction fund or account.

"Valuation Date" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Parity Bond Documents, on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"Variable Interest Rate" means any interest rate that fluctuates during the stated term of a Parity Bond (or during a stated period during which the Parity Bond is designated as a Variable Interest Rate Bond), whether due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"Variable Interest Rate Bond" means, for any period of time, any Parity Bond that bears interest at a Variable Interest Rate during that period. A Parity Bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of: (a) interest rates on a particular series of Parity Bonds, as set forth in the applicable Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds issued at substantially the same time, or (ii) a Payment Agreement related to that particular series of Parity Bonds, is to produce obligations that bear interest at a fixed rate. A Parity Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to produce an obligation that bears interest at a Variable Interest Rate.

Section 2. **Adoption of Plan of Additions**. The City specifies, adopts, and orders the Plan of Additions to be carried out as generally provided for in the documents comprising the Plan of Additions. The estimated cost of the Plan of Additions, as near as may be determined, is declared to be approximately $1.4 billion, of which approximately $128 million is expected to be financed from proceeds of the Bonds and investment earnings thereon.

Section 3. **Authorization of Bonds; Due Regard Finding**.

(a) **The Bonds**. The City is authorized to issue Drainage and Wastewater System revenue bonds, payable from the sources described in Section 13 of this ordinance, in the maximum principal amount stated in Section 5 of this ordinance, to provide funds (a) to pay part of the cost of carrying out the Plan of Additions; (b) to provide for the Reserve Requirement (if necessary); (c) to capitalize interest on (if necessary) and pay the costs of issuance of the Bonds; and (d) for other Drainage and Wastewater System purposes approved by ordinance. The Bonds may be issued in one or more Series and may be combined with other Drainage and Wastewater System revenue bonds (including Refunding Parity Bonds) authorized separately. The Bonds shall be designated Drainage and Wastewater System Revenue Bonds, shall be numbered separately, and shall have any name, year, series, or other labels as deemed necessary or appropriate by the Director of Finance.

(b) **City Council Finding**. The City Council finds that, in creating the Parity Bond Account and in

fixing the amounts to be paid into it in accordance with this ordinance and the parameters for the Bond Sale Terms set forth in Section 5 of this ordinance, the City Council has exercised due regard for the cost of operation and maintenance of the Drainage and Wastewater System, and is not setting aside into the Parity Bond Account a greater amount than in the judgment of the City Council, based on the rates established from time to time consistent with subsection 16(b) of this ordinance, will be sufficient, in the judgment of the City Council, to meet all expenses of operation and maintenance of the Drainage and Wastewater System and to provide the amounts previously pledged for the payment of all outstanding obligations payable out of Gross Revenue and pledged for the payment of the Bonds. Therefore, the City Council finds that the issuance and sale of the Bonds is in the best interest of the City and the public interest.

Section 4. **Manner of Sale of Bonds**. The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement, and may select and enter into agreements with remarketing agents or providers of liquidity with respect to Variable Interest Rate Bonds. The Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements, and to provide for the use of an electronic bidding mechanism; to determine matters relating to a forward or delayed delivery of the Bonds; and to determine such other matters and take such other action as in the Director's determination may be necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be sold on Bond Sale Terms consistent with the parameters set forth in Section 5 of this ordinance.

Section 5. **Appointment of Designated Representative; Bond Sale Terms**.

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. The maximum aggregate principal amount of all Series of the Bonds authorized by this ordinance is not to exceed $128 million.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance. The initial Issue Date (without restricting any reissuance date with respect to a Series of Variable Interest Rate Bonds) may be no later than December 31, 2028.

(iii) **Denominations.** The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, whichever is later, unless otherwise provided in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The true interest cost for any fixed rate Series may not exceed a rate of 10 percent per annum. The Bond Documents for any Series may provide for multiple interest rates and interest rate modes, and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond, in accordance with any Sinking Fund Requirements applicable to Term Bonds, and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. Each Bond shall mature no later than 40 years after its Issue Date.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in the Director's discretion, consistent with Section 8 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more dates occurring not more than 10-1/2 years after the Issue Date.

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in the principal payment amounts set forth in the Sinking Fund Requirements, consistent with subsection 8(b) of this ordinance.

(C) **Extraordinary Redemption**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent with the parameters set forth in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Expected Life of Capital Facilities**. As of the Issue Date of each Series, the Director of Finance must find to the Director's satisfaction that the average expected life of the capital facilities

to be financed with the proceeds (or allocable share of proceeds) of that Series exceeds the weighted average maturity of such Series (or share thereof) allocated to financing those capital facilities.

(B) **Parity Conditions Satisfied**. As of the Issue Date of each Series, the Director of Finance must find that the Parity Conditions have been met or otherwise satisfied, so that such Series is permitted to be issued as Parity Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Bond Insurance or other credit enhancement, a Reserve Security, Qualified Letter of Credit, or Payment Agreement as the Director of Finance may find necessary or desirable. The Bond Sale Terms for any Series may provide for multiple interest rate modes and may include provisions for conversion from any interest rate mode to any other interest rate mode. To that end, the Bond Sale Terms may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of the Bonds), provisions for the conversion of interest rate modes, provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty, and requirements to give notice to or obtain the consent of a credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Reserve Requirement**. The Bond Sale Terms must establish whether the Series is to be treated as Covered Parity Bonds and must establish the method of providing for the Reserve Requirement, consistent with Section 15 of this ordinance.

(E) **Tax Status of the Bonds**. The Director of Finance may determine that any Series of the Bonds may be designated or qualified as Tax-Exempt Bonds, Taxable Bonds, or Tax-Advantaged Bonds consistent with Section 22 of this ordinance.

Section 6. **Bond Registrar; Registration and Transfer of Bonds**.

(a) **Registration and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds, and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration.

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, interest rate and maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities

Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided in this ordinance.

Nothing in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond or Bonds shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a new Bond or Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that

such Bond or Bonds were actually lost, stolen, or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 7. **Payment of Bonds**.

(a) **Payment**. Each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents for that Series. Principal of and interest on each Bond issued as a Parity Bond shall be payable solely out of the Parity Bond Account and shall not be a general obligation of the City. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held in Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held in Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the Record Date. The City, however, is not required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 8. **Redemption and Purchase of Bonds**.

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City on the dates and terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds of any Series may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed at a price equal to 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining mandatory redemption installment payments for that Term Bond in the manner directed by the Director of Finance. In the absence of direction by the Director of Finance, credit shall be allocated to each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption**. All or some of the Bonds of any Series may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed and if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar at random in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 9. **Notice of Redemption; Rescission of Notice**. Unless otherwise set forth in the applicable

Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not fewer than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled optional redemption date. Any notice of optional or extraordinary optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of redemption has been rescinded shall remain outstanding.

Section 10. **Failure to Pay Bonds**. If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the Parity Bond Account and the other sources pledged in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including principal, premium (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Account and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 25 of this ordinance.

Section 11. **Form and Execution of Bonds**. The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law; shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile; and the seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the

designation, year, and Series and other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms) and manually signed by the Bond Registrar shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, [Drainage and Wastewater Revenue Bonds], [Year], [Series and other designation, if any], described in [this ordinance]." The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any official whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing that officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, issued, and delivered and, when authenticated, issued, and delivered, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although the person did not hold the required office on the Issue Date of that Series of the Bonds.

Section 12. **Construction Account; Deposit of Proceeds**. An account to be known as the Drainage and Wastewater Construction Subaccount, 2026 is created in the Drainage and Wastewater Construction Account within the Drainage and Wastewater Fund. After depositing accrued interest (if any) into the Principal and Interest Subaccount and depositing amounts (if any) necessary to provide for the Reserve Requirement (if any) into the Reserve Subaccount, the remaining principal proceeds of the sale of a Series of the Bonds shall be deposited into the Construction Account (or such other fund or account as may be directed by the Director of Finance) to be used (a) to pay part of the costs of carrying out the Plan of Additions, and (b) to pay capitalized interest on (if necessary) and the costs of issuance of the Series. Until needed to pay such costs, the City may temporarily invest principal proceeds and interest earned thereon in any Permitted Investments, and the investment earnings may be either (a) retained in the Construction Account to be spent for the purposes of that

account, or (b) deposited in the Parity Bond Account, as determined by the Director of Finance.

Section 13. **Security for the Bonds; Parity with Outstanding Parity Bonds**. The Bonds shall be special limited obligations of the City payable from and secured solely by the Net Revenue (including all ULID Assessments, if any) and money in the Parity Bond Account and the subaccounts therein, ***except that from and after the Reserve Covenant Date, money in the Reserve Subaccount shall secure only Covered Parity Bonds***. The Net Revenue (including all ULID Assessments, if any) is pledged to make the payments into the Parity Bond Account required by this ordinance. This pledge constitutes a charge and lien upon such Net Revenue prior and superior to all other liens and charges whatsoever.

The Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations that are a charge or lien upon Net Revenue subordinate to the payments required to be made from Net Revenue into the Parity Bond Account and the subaccounts therein. The City covenants that, for as long as any Bond is outstanding, it will not issue any other revenue obligations (or create any special fund or account therefor) that will have any priority over, or that will rank on a parity with, the payments required in respect of the Parity Bonds, and that it will issue Future Parity Bonds only accordance with Section 17 of this ordinance.

The Bonds shall not constitute general obligations of the City, the State or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State or any political subdivision of the State not specifically pledged by this ordinance.

Section 14. **Priority Expenditure of Gross Revenue; Flow of Funds**. Gross Revenue shall be deposited as received in the Drainage and Wastewater Fund and used for the following purposes only, in the following order of priority:

(a) To pay Operating and Maintenance Expense;

(b) To make when due all payments into the Principal and Interest Subaccount required to be made in

order to pay the interest on and principal of all Parity Bonds (including all net payments under Parity Payment Agreements);

(c) To make all payments required to be made (i) into the Reserve Subaccount with respect to Covered Parity Bonds, and (ii) under any agreement with a provider of a Reserve Security, which agreement requires those payments to be treated on a parity of lien with the payments required to be made into the Reserve Subaccount;

(d) To make all payments required to be made into any revenue bond, note, warrant or other revenue obligation redemption fund, debt service account, or reserve account created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity Bonds; and

(e) Without priority, for any of the following purposes: to retire by redemption or purchase any outstanding revenue bonds or revenue obligations of the Drainage and Wastewater System; to make necessary additions, betterments, improvements, repairs, extensions, and replacements of the Drainage and Wastewater System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenue; to make deposits to the Rate Stabilization Account; or for any other lawful purpose of the Drainage and Wastewater System.

Section 15. **Parity Bond Account**. A special account of the City known as the Parity Bond Account has been previously created and shall be maintained as a separate account within the Drainage and Wastewater Fund, for the sole purpose of paying the principal of and premium, if any, and interest on the Parity Bonds as the same shall become due. The Parity Bond Account consists of the Principal and Interest Subaccount and the Reserve Subaccount, and may additionally include such subaccounts as the Director of Finance may deem necessary, so long as the maintenance of such subaccounts does not conflict with the rights of the owners of Parity Bonds. Principal of, premium (if any), and interest on the Parity Bonds shall be payable out of the Parity Bond Account.

(a) **Required Payments into the Parity Bond Account**. So long as any Parity Bonds are outstanding (including amounts required under any Parity Payment Agreement), the City shall set aside and pay into the Parity Bond Account all ULID Assessments upon their collection and, out of Net Revenue, certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Principal and Interest Subaccount on or before each date on which interest on or principal of Parity Bonds (including Sinking Fund Requirements and net payments under any Parity Payment Agreements) shall become due and payable, an amount that will be sufficient, together with other money on deposit therein, to pay such principal, interest, Sinking Fund Requirements, and net payments then due on Parity Payment Agreements as the same shall become due; and

(ii) Into the Reserve Subaccount, an amount necessary to provide for the Reserve Requirement within the time and in the manner required by this ordinance and the Bond Sale Terms. The amount necessary, if any, to satisfy the Reserve Requirement upon the issuance of a Series of the Bonds may be funded (A) on the Issue Date, by a deposit of Bond sale proceeds, available funds of the Drainage and Wastewater System, or a Reserve Security; or (B) in annual installments from Net Revenue so that the Reserve Requirement is fully funded by no later than the fifth anniversary of the Issue Date of such Series. The manner of funding the Reserve Requirement for the Bonds shall be set forth in the Bond Documents.

To meet the required payments to be made into the Parity Bond Account, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption, or defeasance of any Parity Bonds by the use of money on deposit in any subaccount in the Parity Bond Account as long as the money remaining in those subaccounts is sufficient to satisfy the required deposits in those subaccounts for the remaining Parity Bonds.

(b) **Reserve Subaccount**. The Reserve Subaccount has been previously created and is maintained as a subaccount within the Parity Bond Account for the purpose of securing the payment of the principal of and

interest on all Parity Bonds outstanding (including amounts due under any Parity Payment Agreements if required under such agreement). The City covenants that it will at all times, so long as any Covered Parity Bonds are outstanding, maintain the Reserve Subaccount at the Reserve Requirement (taking into account scheduled payments to fund the Reserve Requirement over time), as it is adjusted from time to time, except for withdrawals as authorized by this ordinance. Any withdrawals authorized below from subaccounts within the Reserve Subaccount shall be made on a *pro rata* basis except if the provider of a Reserve Security requires all cash and investments in the Reserve Subaccount to be withdrawn before draws are made on the Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such *pro rata* withdrawal is not required to maintain the exclusion of interest on the then-outstanding Parity Bonds issued as Tax-Exempt Bonds from gross income for federal income tax purposes.

(i) **Use of Reserve Subaccount for Payment of Debt Service**. In the event of a deficiency in the Principal and Interest Subaccount to meet current installments of either principal (including Sinking Fund Requirements) or interest (including amounts payable under any Parity Payment Agreement), the Director of Finance may make withdrawals of money or proceeds of a Reserve Security in the Reserve Subaccount. ***From and after the Reserve Covenant Date, the Reserve Subaccount shall secure the payment of principal of and interest on Covered Parity Bonds only and the withdrawals authorized by this paragraph shall be limited to the amounts necessary to meet maturing installments of either principal (or Sinking Fund Requirements) or interest (including net payments under Parity Payment Agreements) with respect only to Covered Parity Bonds.*** Any deficiency created in the Reserve Subaccount by reason of any such withdrawal or claim against a Reserve Security shall then be made up from Net Revenue (including all ULID Assessments, if any) first available after making necessary provisions for the required payments into the Principal and Interest Subaccount.

(ii) **Application of Funds in Reserve Account**. The money in the Reserve Subaccount may be applied to the payment of the last outstanding Covered Parity Bonds, and when the total amount in the Parity

Bond Account (including investment earnings) equals the total amount of principal of and interest on all then-outstanding Covered Parity Bonds to the last maturity thereof, no further payment need be made into the Parity Bond Account in respect of the Covered Parity Bonds. Money in the Reserve Subaccount (including investment earnings) in excess of the Reserve Requirement may be withdrawn and deposited in the Principal and Interest Subaccount and spent for the purpose of retiring Covered Parity Bonds or may be deposited in any other fund or account and spent for any other lawful Drainage and Wastewater System purpose.

(c) **Investment of Money in Parity Bond Account**. All money in the Parity Bond Account may be kept in cash or invested in Permitted Investments maturing not later than the date needed (for investments in the Principal and Interest Subaccount) or the last maturity of any outstanding Parity Bonds (for investments in the Reserve Subaccount). In no event shall any money in the Parity Bond Account or any other money reasonably expected to be used to pay principal of and/or interest on the Parity Bonds be invested at a yield that would cause any Series issued as Tax-Exempt Bonds or Tax-Advantaged Bonds to be arbitrage bonds within the meaning of Section 148 of the Code. Income from investments in the Principal and Interest Subaccount shall be deposited in that subaccount. Income from investments in the Reserve Subaccount shall be deposited in that subaccount until the amount therein is equal to the Reserve Requirement for all Parity Bonds, and thereafter shall be deposited in the Principal and Interest Subaccount. Notwithstanding the provisions for deposit or retention of earnings in the Parity Bond Account, any earnings that are subject to a federal tax or rebate requirement may be withdrawn from the Parity Bond Account for deposit in a separate fund or account for that purpose. If no longer required for such rebate, money in that separate fund or account shall be returned to the Parity Bond Account.

(d) **Failure to Deposit Money in Parity Bond Account**. If the City fails to set aside and pay into the Parity Bond Account, or the subaccounts therein, the amounts set forth in this ordinance, the registered owner of any of the outstanding Parity Bonds may bring action against the City for failure to make the required deposits to the Parity Bond Account only in accordance with Section 25 of this ordinance regarding Events of

Default.

Section 16. **Parity Bond Covenants**. The City covenants with the Owner of each Bond at any time outstanding, as follows:

(a) **Operation and Maintenance**. The City will pay all Operating and Maintenance Expense and otherwise meet the obligations of the City under this ordinance. It will at all times maintain and keep the Drainage and Wastewater System in good repair, working order, and condition, and will make all necessary and proper additions, betterments, renewals, and repairs thereto, and improvements, replacements, and extensions thereof, so that at all times the business carried on in connection therewith will be properly and advantageously conducted, and will at all times operate or cause to be operated the Drainage and Wastewater System and the business in connection therewith in an efficient manner and at a reasonable cost.

(b) **Establishment and Collection of Rates and Charges**. The City will establish, maintain, revise as necessary, and collect rates and charges for services and facilities provided by the Drainage and Wastewater System so that the Adjusted Net Revenue in each fiscal year will be at least equal to the Coverage Requirement. The failure of the City to comply with this covenant shall not be an Event of Default if the City promptly retains an Independent Utility Consultant to recommend to the City Council adjustments in the rates of the Drainage and Wastewater System necessary to meet the requirements of this covenant and if the City Council adopts the recommended modifications within 180 days of the date the failure became known to the City Council.

(c) **Sale or Disposition of Drainage and Wastewater System**.

(i) The City will not sell, lease, mortgage, or in any manner encumber or dispose of all of the property of the Drainage and Wastewater System unless provision is made for the payment into the Parity Bond Account of an amount sufficient to pay the principal of (including redemption premium, if any) and interest on all Parity Bonds then outstanding.

(ii) Notwithstanding the foregoing, the City may sell, transfer, or otherwise dispose of (each, a

"transfer") a portion of any of the works, plant, properties, facilities, or other part of the Drainage and Wastewater System, or any real or personal property comprising a part of the Drainage and Wastewater System, consistent with one or more of the following:

(A) The City in its discretion may carry out such a transfer if provision is made for replacement of the transferred portion of the Drainage and Wastewater System, or for payment into the Parity Bond Account of the total amount of Gross Revenue received from the transferred portion of the Drainage and Wastewater System, which shall not be less than an amount which shall bear the same ratio to the amount of Parity Bonds then outstanding as (x) the Gross Revenue available for debt service for such outstanding bonds for the 12 months preceding such transfer from the transferred portion of the Drainage and Wastewater System bears to (y) the Gross Revenue available for debt service for the then-outstanding Parity Bonds from the entire Drainage and Wastewater System of the City for the same period. Any such money so paid into the Parity Bond Account shall be used to retire such Parity Bonds at the earliest possible date; or

(B) The City in its discretion may carry out such transfers if the aggregate depreciated cost value of the facilities or property being transferred under this subsection in any fiscal year comprises no more than 5 percent of the total assets of the Drainage and Wastewater System; or

(C) The City in its discretion may carry out such a transfer if the proceeds from such transfer are used to acquire new useful operating facilities or properties of the Drainage and Wastewater System, or are used to retire outstanding Parity Bonds or other revenue obligations of the Drainage and Wastewater System, if, at the time of such transfer, the City has on file a certificate of both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office) demonstrating that, in such officers' opinions, upon such transfer and the use of proceeds of the transfer as proposed by the City, the remaining facilities of the Drainage and Wastewater System will retain their operational integrity and, based on the financial statements for the most recent fiscal year available, the proposed transfer would not prevent the Drainage and Wastewater System from complying

with the Coverage Requirement during the five fiscal years following the fiscal year in which the transfer is to occur. The certificate shall take into account (1) the reduction in revenue and expenses, if any, resulting from the transfer; (2) the use of any proceeds of the transfer for the redemption of Parity Bonds; (3) the estimate of revenue from customers anticipated to be served by any additions to and betterments and extensions of the Drainage and Wastewater System financed in part by the proposed portion of the proceeds of the transfer; and (4) any other adjustment permitted in the preparation of a certificate under subsection 17(b) of this ordinance. Before completing any such transfer, the City must also obtain confirmation from each Rating Agency then supplying a rating on the Bonds at the request of the City to the effect that the rating then in effect will not be reduced or withdrawn upon such transfer, unless such Rating Agency no longer offers a rating confirmation service as part of its business.

Nothing in this covenant shall prevent the City from transferring facilities or property that are no longer necessary, material or useful to the operation of the Drainage and Wastewater System or that have become unserviceable, inadequate, obsolete, or unfit to be used in the operation of the Drainage and Wastewater System.

(d) **Books and Records**. The City will keep proper and separate accounts and records in which complete and separate entries shall be made of all transactions relating to the Drainage and Wastewater System, and it will furnish the Registered Owner(s) of the Bonds or any subsequent Registered Owner(s) thereof, at the written request of such Registered Owner(s), complete operating and income statements of the Drainage and Wastewater System in reasonable detail covering any fiscal year not more than six months after the close of such fiscal year, and it will grant any Registered Owner(s) of at least 25 percent of the outstanding Bonds the right at all reasonable times to inspect the entire Drainage and Wastewater System and all records, accounts and data of the City relating thereto. Upon request of any Registered Owner of any of the Bonds, it also will furnish to such Registered Owner a copy of the most recently completed audit of the Drainage and Wastewater System's accounts by the State Auditor.

Section 17. **Future Parity Bonds**.

(a) **Issuance of Future Parity Bonds**. The City reserves the right to issue Future Parity Bonds and to enter into Parity Payment Agreements for any lawful purpose of the Drainage and Wastewater System (including for the purpose of refunding a portion of the then-outstanding Parity Bonds) only if, at the time of the issuance of such series of Future Parity Bonds (or upon the effective date of the Parity Payment Agreement), the following conditions are satisfied:

(i) There must be no deficiency in the Parity Bond Account, and no Event of Default with respect to any Parity Bonds shall have occurred and be continuing.

(ii) The Bond Documents for the proposed Future Parity Bonds must provide that all ULID Assessments shall be paid directly into the Parity Bond Account.

(iii) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of the principal thereof and the interest thereon out of the Parity Bond Account.

(iv) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of any Sinking Fund Requirements from money in the Principal and Interest Subaccount.

(v) For each series of Future Parity Bonds that is to be issued as a series of Covered Parity Bonds, the Bond Documents must provide for the deposit into the Reserve Subaccount of an amount (if any) necessary to fund the Reserve Requirement upon the issuance of those Future Parity Bonds, which requirement may be satisfied: (A) by a deposit into the Reserve Subaccount, made on the issue date of such series, of proceeds of that series of Future Parity Bonds or other money legally available for such purpose; (B) by obtaining one or more Reserve Securities (or a deposit of cash plus Reserve Securities) available to be drawn upon in specific amounts to be paid into the Reserve Subaccount and credited against the deposits required to be maintained in the Reserve Subaccount; or (C) by a deposit into the Reserve Subaccount of amounts necessary to fund the Reserve Requirement from Net Revenue (and ULID Assessments, if any) within five years from the date of issuance of those Future Parity Bonds, in five approximately equal annual payments.

Immediately prior to the issuance of Future Parity Bonds, amounts then deposited in the Reserve Subaccount shall be valued as determined on the most recent annual financial report of the City applicable to the Drainage and Wastewater System, and the additional amounts, if any, required to be deposited into the Reserve Subaccount to satisfy the Reserve Requirement shall be based on that valuation.

(vi) There must be on file with the City a Parity Certificate as described in subsection 17(b) of this ordinance. However, if the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds (referred to as the "Refunding Parity Bonds"), no Parity Certificate shall be required as to that portion issued for refunding purposes if the Director of Finance finds and certifies that the Adjusted Annual Debt Service on the refunding portion of the proposed Refunding Parity Bonds is not more than $5,000 greater than the Adjusted Annual Debt Service on the Parity Bonds to be refunded thereby. Alternatively, Refunding Parity Bonds may be issued upon delivery of a Parity Certificate.

(b) **Parity Certificate**. A Parity Certificate required under subsection 17(a)(vi) of this ordinance may be provided as follows:

(i) A certificate may be prepared and signed by the Director of Finance, demonstrating that during any 12 consecutive calendar months out of the immediately preceding 24 calendar months Adjusted Net Revenue was at least equal to the Coverage Requirement for all Parity Bonds plus the Future Parity Bonds proposed to be issued (and assuming that the debt service of the proposed Future Parity Bonds for that 12-month period was the Average Annual Debt Service for those proposed Future Parity Bonds); or

(ii) A certificate may be prepared and signed by both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office), demonstrating that, in the opinion of each officer, Adjusted Net Revenue for the five fiscal years next following the earlier of

(A) the end of the period during which interest on those Future Parity Bonds is to be capitalized or, if no interest is capitalized, the fiscal year in which the Future Parity Bonds are issued, or

(B) the date on which substantially all the new facilities financed with those Future Parity Bonds are expected to commence operations, such Adjusted Net Revenue, further adjusted as provided in paragraphs (b)(ii)(B)(1) through (b)(ii)(B)(4) of this subsection, will be at least equal to the Coverage Requirement. That certificate may take into account the following adjustments:

(1) Any changes in rates in effect and being charged, or rates expected to be charged in accordance with a program of specific rates, rate levels or increases in overall rate revenue approved by ordinance or resolution;

(2) Net revenue from customers of the Drainage and Wastewater System who have become customers during such 12-consecutive-month period or thereafter, and an estimate of net revenue from any customers to be connected to the Drainage and Wastewater System who have paid the required connection charges, adjusted to reflect one year's net revenue from those customers;

(3) An estimate of net revenue from customers anticipated to be served by facilities or improvements financed in substantial part by those Future Parity Bonds (or additional Parity Bonds expected to be issued during the five-year period); and

(4) Net revenue from any person, firm, corporation or municipal corporation under any executed contract for drainage and wastewater or other utility service, which revenue was not included in historical Net Revenue of the Drainage and Wastewater System.

(c) **Other Provisions**. Nothing contained in this ordinance shall prevent the City from issuing Future Parity Bonds to refund maturing Parity Bonds, money for the payment of which is not otherwise available, or revenue bonds that are a charge or lien upon Net Revenue subordinate to the charge or lien of the Parity Bonds, or from pledging to pay Net Revenue and/or assessments levied for ULID improvements constructed from the proceeds of subordinate lien bonds into a bond redemption fund created for the payment of the principal of and interest on subordinate lien bonds.

(d) **Effect of Issuance of Future Parity Bonds**. If the Parity Conditions are met and complied with at

the time of the issuance of such Future Parity Bonds, then payments into the Parity Bond Fund with respect to such Future Parity Bonds shall rank equally with the payments out of Net Revenue required to be made into the Parity Bond Fund by this ordinance. Nothing set forth herein shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon the Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond Fund for the payment of the Parity Bonds, provided that such subordinate bonds may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds for the purpose of refunding outstanding Parity Bonds, upon compliance with the Parity Conditions set forth in this section.

(e) **Reserve Requirement; Election Not to Designate Bonds as Covered Parity Bonds**. Notwithstanding anything in this section to the contrary, in the Bond Documents relating to the issuance or sale of a series of Future Parity Bonds, the City may elect that, from and after the Reserve Covenant Date, such series shall not be deemed to be a series of Covered Parity Bonds, shall not be secured by the amounts in the Reserve Subaccount, and shall be excluded from the calculation of the Reserve Requirement.

Section 18. **Rate Stabilization Account**. The Rate Stabilization Account has been created as a separate account in the Drainage and Wastewater Fund. The City may at any time, as determined by the Director of Finance and consistent with the flow of funds set forth in Section 14 of this ordinance, deposit in the Rate Stabilization Account Gross Revenue and any other money received by the Drainage and Wastewater System and available for this purpose. The Director of Finance may, upon authorization by the City Council, withdraw any or all of the money in the Rate Stabilization Account for inclusion in Adjusted Gross Revenue for any fiscal year of the City. Such deposits or withdrawals may be made up to and including the date 90 days after the end of the fiscal year for which the deposit or withdrawal will be included as Adjusted Gross Revenue. No deposit of Gross Revenue may be made into the Rate Stabilization Account to the extent that such deposit would prevent the City from meeting the Coverage Requirement in the relevant fiscal year.

Section 19. **Separate Utility Systems**. The City may create, acquire, construct, finance, own, and

operate one or more additional systems for drainage and wastewater service or other commodity or service relating to the Drainage and Wastewater System. The revenue of that separate utility system shall not be included in Gross Revenue and may be pledged to the payment of revenue obligations issued to purchase, construct, condemn, or otherwise acquire or expand the separate utility system. Neither Gross Revenue nor Net Revenue shall be pledged by the City to the payment of any obligations of a separate utility system except (a) as a Contract Resource Obligation, upon compliance with Section 20 of this ordinance, or (b) with respect to Net Revenue, on a basis subordinate to the lien of the Parity Bonds on that Net Revenue.

Section 20. **Contract Resource Obligations**. The City may at any time enter into one or more Contract Resource Obligations for the acquisition, from facilities to be constructed, of drainage and wastewater services or other commodity or service relating to the Drainage and Wastewater System, as follows:

(a) The City may determine, and may agree under a Contract Resource Obligation to provide, that all payments under that Contract Resource Obligation (including payments prior to the time that drainage and wastewater services or other commodity or service is being provided, or during a suspension or after termination of supply or service) shall be an Operating and Maintenance Expense if the following requirements are met at the time such a Contract Resource Obligation is entered into:

(i) No Event of Default has occurred and is continuing; and

(ii) There shall be on file a certificate of an Independent Utility Consultant stating that (A) the payments to be made by the City in connection with the Contract Resource Obligation are reasonable for the commodity or service rendered; (B) any facilities to be constructed to provide the commodity or service are sound from a drainage and wastewater services or other commodity or service planning standpoint, are technically and economically feasible in accordance with prudent utility practice, and are likely to provide such commodity or service no later than a date set forth in the Independent Utility Consultant's certification; and (C) Adjusted Net Revenue (further adjusted by the Independent Utility Consultant's estimate of the payments to be made in accordance with the Contract Resource Obligation) for the five fiscal years following the year in which

the Contract Resource Obligation is incurred, as such Adjusted Net Revenue is estimated by the Independent Utility Consultant in accordance with the provisions of and adjustments permitted in subsection 17(b)(ii) of this ordinance, will be at least equal to the Coverage Requirement.

(b) Payments required to be made under Contract Resource Obligations shall not be subject to acceleration.

(c) Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of drainage and wastewater services or other commodity or service from existing facilities and from treating those payments as an Operating and Maintenance Expense. Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of drainage and wastewater services or other commodity or service from facilities to be constructed and from agreeing to make payments with respect thereto, such payments constituting a charge and lien on Net Revenue subordinate to that of the Parity Bonds.

Section 21. **Refunding and Defeasance of Bonds**.

(a) **Bonds Designated as Refundable and Defeasible Bonds**. Each Series of the Bonds is designated as a series of "Refundable Bonds" for purposes of the Omnibus Refunding Ordinance and as "Defeasible Bonds" for purposes of the Omnibus Defeasance Ordinance.

(b) **Refunding; Defeasance**. The City may issue Refunding Parity Bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of, premium (if any), and interest on any Bond, or any portion thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms are set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, or defeasance (the "Trust

Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in Net Revenue and the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal of and interest and/or redemption price on the Defeased Bonds from the Trust Account. After such a Trust Account is established and funded, the Defeased Bonds shall be deemed to be no longer outstanding, and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

(d) **Annual Debt Service Calculation Adjustments for Defeased Bonds**. If the refunding or defeasance plan provides (i) that the Defeased Bonds (or the Refunding Parity Bonds issued to redeem those Defeased Bonds) are to be secured by money and/or Government Obligations pending the redemption of the Defeased Bonds, and (ii) that certain money and/or Government Obligations are pledged irrevocably for the redemption of the Defeased Bonds, then only the debt service on such Bonds as are not Defeased Bonds (and any Refunding Parity Bonds, the payment of which is not so secured by the refunding plan) shall be included in the calculation of Annual Debt Service.

Section 22. **Federal Tax Matters**. The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that

Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds and Tax-Advantaged Bonds**. For each Series of the Bonds issued as Taxable Bonds or as Tax-Advantaged Bonds, the Director of Finance is authorized to make any required designations or elections in the Bonds and other Bond Documents. In addition, the Director of Finance may execute additional written agreements and approve additional bond covenants on behalf of the City, all as the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of Tax-Advantaged Bonds, such additional covenants and agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury any tax credit payment or other tax benefit the City may be eligible to receive in respect of such Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise becomes and remains eligible for those tax advantages under the Code.

Section 23. **Official Statement; Continuing Disclosure**.

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with

paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of such preliminary official statement that has been deemed final in accordance with this subsection 23(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement, with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 24. **Supplemental or Amendatory Bond Documents**. This ordinance and the other applicable Bond Documents for any particular Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments without Bond Owner Consent**. From time to time and at any time, without the consent of or notice to any owners of Parity Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 24(a). Any such supplement or amendment may be passed, adopted, or otherwise approved by the City, without requiring the consent of the registered owners of any Parity Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this

ordinance and, upon the effective date thereof, will be valid and binding upon the City in accordance with its terms, and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the affected Series of the Bonds, if such Series was issued and sold as Tax-Exempt Bonds. The types of supplements and amendments permitted under this subsection 24(a) are as follows:

(i) To cure any formal defect, omission, inconsistency, or ambiguity in the Bond Documents for such Series in a manner not adverse to the owners of any Parity Bonds;

(ii) To impose upon the Bond Registrar (with its consent) for the benefit of the owners of Parity Bonds any additional rights, remedies, powers, authority, security, liabilities, or duties which may lawfully be granted, conferred, or imposed and which are not contrary to or inconsistent with such Bond Documents as theretofore in effect;

(iii) To add to the covenants and agreements of, and limitations, and restrictions upon, the City in the Bond Documents, other covenants, agreements, limitations, and restrictions to be observed by the City which are not contrary to or inconsistent with such Bond Documents as theretofore in effect;

(iv) To confirm, as further assurance, any pledge under (and the subjection to any claim, lien, or pledge created or to be created by) such Bond Documents on any other money, securities, or funds;

(v) To alter the Authorized Denominations of a Series of the Bonds and to make correlative amendments and modifications to the applicable Bond Documents regarding (A) exchangeability of such Bonds for Bonds of different authorized denominations, (B) redemptions of portions of Bonds of particular authorized denominations, and (C) similar amendments and modifications of a technical nature;

(vi) To comply with any future federal law or interpretation to preserve the exclusion of the interest on any Series of the Bonds issued and sold as Tax-Exempt Bonds from gross income for federal income tax purposes and the entitlement of the City to receive from the United States Treasury any tax advantage or tax credit payment available in respect of any Series of the Bonds issued and sold as Tax-Advantaged Bonds;

(vii) To modify, alter, amend, or supplement the Bond Documents in any other respect that is not

materially adverse to the owners of the Parity Bonds and that does not involve a change described in subsection 24(c) of this ordinance; and

(viii) To add to the covenants and agreements of (or limitations and restrictions upon) the City set forth in any Bond Documents, such additional or alternative covenants, agreements, limitations, or restrictions to be observed by the City as the City may determine are necessary or convenient to accommodate a provider of Qualified Insurance or provider of a Reserve Security and are not materially adverse to the owners of the Parity Bonds.

(b) **Amendments with Bond Owner Consent**. With the consent of registered owners of not less than 60 percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt, or otherwise approve any supplement or amendment (other than amendments requiring unanimous consent as set forth in subsection 24(c) of this ordinance) to any Bond Document that is deemed necessary or desirable by the City for the purpose of modifying, altering, amending, supplementing, or rescinding, in any particular, any of the terms or provisions contained in such Bond Document other than those terms and provisions described in subsection 24(c) of this ordinance.

(c) **Amendments Prohibited Except upon Unanimous Consent**. Unless approved in writing by or on behalf of the registered owner of each Parity Bond then outstanding, nothing contained in this section shall permit, or be construed as permitting, (i) a change in the times, amounts, or currency of payment of the principal of or interest on any outstanding Parity Bond, (ii) a reduction in the principal amount or redemption price of any outstanding Parity Bond, (iii) a change in the method of determining the rate of interest thereon (other than a conversion to a new interest rate mode in accordance with the applicable Bond Documents), (iv) a preference or priority of any Parity Bond over any other Parity Bond, or (v) a reduction in the percentage of the aggregate principal amount of the then-outstanding Parity Bonds required to effect a change under subsection 24(b) of this ordinance.

(d) **Notice to Bond Owners**. If at any time the City passes, adopts, or otherwise approves a supplement

or amendment for any of the purposes of subsection 24(b) or 24(c) of this ordinance, the Bond Registrar shall cause notice of the proposed supplement or amendment to be given by first-class mail (i) to all registered owners of the then-outstanding Parity Bonds, (ii) to each provider of Bond Insurance or a Reserve Security, and (iii) to each Rating Agency. Such notice shall briefly set forth the nature of the proposed supplement or amendment and shall state that a copy is on file at the office of the City Clerk for inspection by all owners of the then-outstanding Parity Bonds.

(e) **Effective Date; Consents**. Any supplement or amendment, substantially as described in the notice mailed pursuant to subsection 24(d) of this ordinance, may go into effect upon delivery to the Bond Registrar of (i) the required consents, in writing, of registered owners of the Parity Bonds, and (ii) an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance. Upon the effective date thereof, such supplement or amendment will be valid and binding upon the City in accordance with its terms and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on any Tax-Exempt Bonds.

If registered owners of not less than the percentage of Parity Bonds required by this section shall have consented to and approved such a supplement or amendment, no owner of any Parity Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount. It shall not be necessary to obtain approval of the particular form of any proposed supplement, but it shall be sufficient if the consent shall approve the substance thereof.

(f) **Effect of Amendment or Supplement**. Upon the effective date of any amendment or supplement, this ordinance (or the relevant Bond Document, if not set forth in this ordinance) shall be deemed to be modified and amended in accordance therewith, and the respective rights, duties, and obligations of the City and all owners of Parity Bonds then outstanding shall thereafter be determined, exercised, and enforced in accordance with and subject in all respects to such modifications and amendments. All the terms and conditions of any such supplement or amendment shall be deemed to be a part of this ordinance and the Bond Documents for any and all purposes.

(g) **Special Amendments**. If and to the extent that it is determined that the written consent of Registered Owners of the Bonds is required under subsection 24(b) or 24(c) of this ordinance, the Registered Owners from time to time of the Bonds, by taking and holding the same, are deemed to have consented to any supplement or amendment to the Bond Documents effecting any one or more of the following changes:

(i) When calculating "Annual Debt Service," to permit or require any tax credit payments (or other similar payments) in respect of any Tax-Advantaged Bonds expected to be received by the City during a given period to be credited against amounts required to be paid in respect of interest on the Parity Bonds in that period; and

(ii) To permit or require tax credit payments (or similar payments) in respect of Tax-Advantaged Bonds to be deposited into the Principal and Interest Subaccount and credited against the Net Revenue otherwise required to be deposited into the Principal and Interest Subaccount; and

(iii) To permit the reimbursement obligations of the City under any Qualified Letter of Credit or Qualified Insurance (other than a Qualified Letter of Credit or Qualified Insurance obtained to satisfy all or part of the Reserve Requirement) to be secured by a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of the principal of and interest on Parity Bonds.

Section 25. **Defaults and Remedies**.

(a) **Events of Default**. Each of the following shall constitute an Event of Default with respect to the Bonds:

(i) If a default is made in the payment of the principal of or interest on any of the Bonds when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the covenants, conditions, or agreements on the part of the City set forth in this ordinance or the applicable Bond Documents (except as otherwise provided herein or in such Bond Documents) and such default or defaults have continued for a period of six months after the City has received from the Bond Owners' Trustee (as defined in subsection 25(b) of this ordinance) or from the registered owners of not less than 25 percent in principal amount of the Parity Bonds a written notice specifying and demanding the cure of such default. However, if the default in the observance and performance of any other of the covenants, conditions and agreements is one which cannot be completely remedied within the six months after written notice has been given, it shall not be an Event of Default with respect to the Bonds as long as the City has taken active steps within the six months after written notice has been given to remedy the default and is diligently pursuing such remedy.

Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with the Continuing Disclosure Certificate shall not constitute an Event of Default, and the sole remedy of any holder of a Bond in that case shall be to seek an order of specific performance from an appropriate court to compel the City to comply with the Continuing Disclosure Certificate.

(b) **Bond Owners' Trustee**. So long as such Event of Default has not been remedied, a trustee (the "Bond Owners' Trustee") may be appointed by the registered owners of 25 percent in principal amount of the then-outstanding Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized and delivered to such Bond Owners' Trustee, notification thereof being given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. Any Bond Owners' Trustee

appointed under the provisions of this subsection shall be a bank or trust company organized under the laws of the State of Washington or the State of New York or a national banking association. The bank or trust company acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of a majority in principal amount of the Parity Bonds then outstanding, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized. The Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses and liabilities that may be incurred in the performance of its duties.

In the event that any Event of Default in the sole judgment of the Bond Owners' Trustee is cured and the Bond Owners' Trustee furnishes to the City a certificate so stating, that Event of Default shall be conclusively deemed to be cured and the City, the Bond Owners' Trustee and the registered owners of the Parity Bonds shall be restored to the same rights and position which they would have held if no Event of Default had occurred.

The Bond Owners' Trustee appointed in the manner herein provided, and each successor thereto, is declared to be a trustee for the registered owners of all the Parity Bonds then outstanding and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(c) **Suits at Law or in Equity**. Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee may (and, upon the written request of the registered owners of not less than 25 percent in principal amount of the Parity Bonds then outstanding, shall) take such steps and institute such suits, actions, or other proceedings, all as it may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds, to collect any amounts due and owing to or from the City, or to obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the Parity Bond Documents.

Nothing contained in this section shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Parity Bonds, and the remedy of acceleration is expressly

denied to the registered owners of the Parity Bonds under any circumstances including, without limitation, upon the occurrence and continuance of an Event of Default.

Any action, suit, or other proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law. Any such suit, action or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the registered owners of those Parity Bonds, subject to the provisions of this ordinance. The respective registered owners of the Parity Bonds, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective registered owners of those Parity Bonds, with authority to institute any such action, suit or proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the registered owner might have done in person. Nothing in this ordinance shall be deemed to authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds, any plan of reorganization or adjustment affecting the Parity Bonds or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(d) **Application of Money Collected by Bond Owners' Trustee**. Any money collected by the Bond Owners' Trustee at any time pursuant to this section shall be applied in the following order of priority:

(i) To the payment of the charges, expenses, advances and compensation of the Bond Owners' Trustee and the charges, expenses, counsel fees, disbursements and compensation of its agents and attorneys;

(ii) To the payment to the persons entitled thereto of all installments of interest then due on the

Parity Bonds in the order of maturity of such installments and, if the amount available shall not be sufficient to pay in full any installment or installments maturing on the same date, then to the payment thereof ratably, according to the amounts due thereon to the persons entitled thereto, without any discrimination or preference; and

(iii) To the payment to the persons entitled thereto of the unpaid principal amounts of any Parity Bonds which shall have become due (other than Parity Bonds previously called for redemption for the payment of which money is held pursuant to the provisions of the applicable Bond Documents), whether at maturity or by proceedings for redemption or otherwise, in the order of their due dates and, if the amount available shall not be sufficient to pay in full the principal amounts due on the same date, then to the payment thereof ratably, according to the principal amounts due thereon to the persons entitled thereto, without any discrimination or preference.

(e) **Duties and Obligations of Bond Owners' Trustee**. The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth in this ordinance. During an Event of Default, the Bond Owners' Trustee shall exercise such of the rights and powers vested in it hereby, and shall use the same degree of care and skill in its exercise as a prudent person would exercise or use under the circumstances in the conduct of that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act, or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties, or obligations of the Bond Owners' Trustee shall be read into this ordinance.

The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct.

The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any Parity Bond until registered ownership, if disputed, has been established to its reasonable satisfaction.

The Bond Owners' Trustee may consult with counsel and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable for any neglect or default of any person, firm, or corporation employed and selected by it with reasonable care.

(f) **Suits by Individual Parity Bond Owners Restricted**. No owner of any one or more Parity Bonds shall have any right to institute any action, suit, or proceeding at law or in equity for the enforcement of same unless:

(i) An Event of Default has happened and is continuing; and

(ii) A Bond Owners' Trustee has been appointed; and

(iii) Such owner previously shall have given to the Bond Owners' Trustee written notice of the Event of Default on account of which such suit, action, or proceeding is to be instituted; and

(iv) The registered owners of 25 percent in principal amount of the Parity Bonds then outstanding, after the occurrence of such Event of Default, have made written request of the Bond Owners' Trustee and have afforded the Bond Owners' Trustee a reasonable opportunity to institute such suit, action, or proceeding; and

(v) There have been offered to the Bond Owners' Trustee security and indemnity satisfactory to it against the costs, expenses, and liabilities to be incurred therein or thereby; and

(vi) The Bond Owners' Trustee has refused or neglected to comply with such request within a reasonable time.

No owner of any Parity Bond shall have any right in any manner whatever by his or her action to affect or impair the obligation of the City to pay from Net Revenue the principal of and interest on such Parity Bonds to the respective registered owners thereof when due.

Section 26. **General Authorization**. In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each of the other appropriate officers of the City are each authorized and directed to do everything as such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury any available tax credit payments or other tax advantages available in respect to any Series issued as Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) The Mayor and the Director of Finance are each independently authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, providers of Qualified Insurance or Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to:

the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in the judgment of the Mayor or Director of Finance, as applicable, be necessary or appropriate.

Section 27. **Amendments to Omnibus Refunding Bond Ordinance**. Certain sections and subsections of the Omnibus Refunding Bond Ordinance are amended as set forth in this section. Revisions are displayed as follows: additions are indicated by double underlining, and deletions are enclosed in double parentheses and struck through. Three asterisks ("* * *") are used to indicate subsections that are not amended by this ordinance and are therefore not set forth in this section. References to section numbers and defined terms used in the amended text set forth in this section refer to the sections and definitions contained within Ordinance 125455, as last amended by Ordinance 126482. These amendments consist of clarifications to delete certain inoperative provisions and to make certain other technical amendments consistent with subsection 24(a) of Ordinance 125455, as last amended by Ordinance 126482, to cure ambiguities and/or make other corrections that do not materially adversely affect the interests of the owners of the Outstanding Parity Bonds.

(a) **Amendments to Section 1**. The following defined terms set forth in Section 1 of Ordinance 125455, last amended by Ordinance 126482, are amended or added, as follows:

Section 1. **Definitions**. ((~~As used in~~)) In this ordinance, the following capitalized terms shall have the meanings set forth ((~~below~~)) in this section.

"Accreted Value" means, with respect to any Capital Appreciation Bond, (a) as of any Valuation Date, the amount determined for such Valuation Date in accordance with the applicable Parity Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues

during any semiannual period in equal daily amounts on the basis of a year of ((~~twelve~~)) 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"**Acquired Obligations**" means Government Obligations maturing or having guaranteed redemption prices at the option of the holder at such time or times as may be required to provide funds sufficient to carry out the Refunding Plan, and satisfying the requirements of the Refunded Bond Documents relating to the Refunded Bonds included in that Refunding Plan. For purposes of this definition, eligible "Government Obligations" for inclusion in a Refunding Plan shall be determined in accordance with the applicable Refunded Bond Documents.

"Adjusted Annual Debt Service" for any fiscal year means Annual Debt Service minus (a) an amount equal to ULID Assessments (as defined in this ordinance) due in that year and not delinquent, (b) an amount equal to earnings from investments in the Reserve Subaccount, and (c) Annual Debt Service provided for by Parity Bond proceeds.

"Adjusted Gross Revenue" means, for any period, Gross Revenue (a) plus withdrawals from the Rate Stabilization Account made during that period, and (b) minus ULID Assessments collected, earnings from investments in the Reserve Subaccount, and deposits into the Rate Stabilization Account made during that period.

"Adjusted Net Revenue" means Adjusted Gross Revenue less Operating and Maintenance Expense.

"Annual Debt Service" for any calendar year means the sum of the amounts required in such calendar year to pay the interest due in such calendar year on all Parity Bonds outstanding, excluding interest to be paid from the proceeds of the sale of Parity Bonds or other bonds; the principal of all outstanding Serial Bonds due in such calendar year; and the Sinking Fund ((~~Requirement~~)) Requirements, if any, for such calendar year. Additionally, for purposes of calculating and determining compliance with the Coverage Requirement, the Reserve

Requirement and the conditions for the issuance of Future Parity Bonds and/or entering into Parity Payment Agreements, the following shall apply:

(a) **Calculation of Interest Due -- Generally.** Except as otherwise provided ((~~below~~)) in this definition, interest on any series of Parity Bonds shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of that series taken as a whole, at the rate or rates set forth in the applicable Parity Bond Documents.

(b) **Capital Appreciation Bonds.** For purposes of this definition, the principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Parity Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds.** The amount of interest deemed to be payable on any series of Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds would be equal to the rate that is 90((~~%~~)) percent of the average RBI during the four calendar quarters preceding the quarter in which the calculation is made.

(d) **Interest on Parity Bonds ((~~With~~)) with Respect to Which a Payment Agreement ((~~is~~))Is in Force.** Debt service on Parity Bonds with respect to which a Payment Agreement is in force shall be based on the net economic effect on the City expected to be produced by the terms of the Parity Bonds and the terms of the Payment Agreement. For example, if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a variable rate is to produce an obligation bearing interest at a fixed interest rate, the relevant series of bonds shall be treated as fixed interest rate bonds. And if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a fixed rate is to produce an obligation bearing interest at a variable interest rate, the relevant series of bonds shall

be treated as Variable Interest Rate Bonds.

Accordingly, the amount of interest deemed to be payable on any Parity Bonds with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Parity Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest component on the Parity Bonds to which the Payment Agreement is related, it shall be assumed that the fixed rate used in calculating Payment Agreement Payments will be equal to 105((~~%~~)) percent of the fixed rate specified by the Payment Agreement and that the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Parity Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements.** For any period during which Payment Agreement Payments on a Parity Payment Agreement are taken into account in determining Annual Debt Service on related Parity Bonds under paragraph (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement. However, for any Parity Payment Agreement during a period in which Payment Agreement Payments are not taken into account under paragraph (d) of this definition because the Parity Payment Agreement is not then related to any ((~~outstanding~~)) Outstanding Parity Bonds, payments on that Parity Payment

Agreement shall be taken into account ((~~by assuming~~)) as follows:

(i) **If City ((~~is~~)) Is Obligated to Make Payments Based on Fixed Rate.** If the City is obligated to make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City ((~~is~~)) Is Obligated to Make Payments Based on Variable Rate Index.** If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Parity Payment Agreement.

(f) **Balloon Bonds.** ***Upon the ((~~redemption or defeasance of all of the 2008 Bonds, 2009A Bonds, 2009B Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds (as such Outstanding Parity Bonds are identified in Exhibit A)))*** ***Reserve Covenant Date, the following shall become effective:*** For purposes of calculating debt service on any Balloon Bonds, ((***~~the City may assume~~***)) it shall be assumed that the principal of those Balloon Bonds, together with interest thereon at a rate equal to the assumed RBI-based rate set forth in paragraph (c) of this definition, will be amortized in equal annual installments over a term of 30 years.

(g) **Adjustments for Defeased Bonds.** For purposes of calculating and determining

compliance with the Coverage Requirement, the Reserve Requirement, and the Parity Conditions, Annual Debt Service shall be adjusted as set forth in ((~~Section~~)) subsection 21(d) of this ordinance.

"Authorized Denomination" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denominations as may be specified in the applicable Bond Documents.

"Average Annual Debt Service" means, at the time of calculation, the sum of the Annual Debt Service remaining to be paid to the last scheduled maturity of the applicable series of Parity Bonds divided by the number of years such bonds are scheduled to remain outstanding.

"Balloon Bonds" means any series of Parity Bonds, the aggregate principal amount (including Sinking Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25((~~%~~)) percent or more of the initial aggregate principal amount of such series of Parity Bonds.

"Beneficial Owner" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"Bond" means one of the Drainage and Wastewater System revenue bonds issued pursuant to this ordinance.

"Bond Counsel" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"Bond Documents" means (a)(i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), and (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the ((~~Bond Sale Terms~~))

bond sale terms and additional terms, conditions, or covenants pursuant to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance(s)), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

"Bond Insurance" means any municipal bond insurance policy, guaranty, surety bond, or similar credit enhancement device providing for or securing the payment of all or part of the principal of and interest on any Parity Bonds, issued by an insurance company licensed to conduct an insurance business in any state of the United States (or by a service corporation acting on behalf of one or more such insurance companies), or by any other financial institution qualified to provide such credit enhancement device.

"Bond Purchase Contract" means a written offer to purchase a Series of the Bonds, pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"Bond Registrar" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration ((~~Ordinance~~)).

"Bond Sale Terms" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, issue date or dates, denominations, interest rate or rates (or

mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in ((~~the~~)) a Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

((~~"**Bonds**" means the Drainage and Wastewater System refunding revenue bonds issued pursuant to this ordinance.~~))

"Book-Entry Form" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"Capital Appreciation Bond" means any Parity Bond, all or a portion of the interest on which is compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents and is payable only upon redemption or on the maturity date of such Parity Bond. A Parity Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the conversion date. For purposes of computing the principal amount of Parity Bonds held by the Owner of any Capital Appreciation Bond in connection with any notice, consent, request, or demand, the principal amount of a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"City" means The City of Seattle, Washington((~~, a municipal corporation duly organized and existing under the laws of the State~~)).

"City Council" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as ((~~it has been and may be~~)) amended ((~~from time to~~)) at any time, and regulations thereunder.

"Continuing Disclosure ((~~Agreement~~)) Certificate" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure ((~~agreement entered into~~)) certificate executed pursuant to Section 23 of this ordinance, in substantially the form attached to this ordinance as Exhibit B.

"Contract Resource Obligation" means an obligation of the City that is designated as a Contract Resource Obligation and is entered into in accordance with Section 20 of this ordinance.

"Coverage Requirement" means Adjusted Net Revenue equal to at least 1.25 times Adjusted Annual Debt Service on all Parity Bonds then outstanding.

"Covered Parity Bonds" means all Outstanding Parity Bonds, each Series of the Bonds, and each series of Future Parity Bonds. ***From and after the ((~~redemption or defeasance of the 2008 Bonds, 2009A Bonds, 2009B Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds (the "Reserve Covenant Date")~~)) Reserve Covenant Date, the term "Covered Parity Bonds" shall exclude each series of Parity Bonds for which the applicable Bond ((~~Sale Terms~~)) Documents provide that, from and after the Reserve Covenant Date, such series shall no longer be treated as a series of Covered Parity Bonds and shall no longer be secured by the amounts in the Reserve Subaccount.***

((~~**"DTC"** means The Depository Trust Company, New York, New York.~~))

"Defeasible Bonds" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"Director of Finance" or **"Director"** means the City's Director of ((~~the~~)) Finance ((~~Division of the Department of Finance and Administrative Services of the City, or any~~)) or such other officer who succeeds to substantially all of the responsibilities of that office.

"Drainage and Wastewater Fund" means the fund created by Ordinance 84390 and later renamed by Ordinance 114155, into which is paid the Gross Revenue of the Drainage and Wastewater System.

"Drainage and Wastewater System" means the drainage and wastewater system of the City, including the sanitary sewerage and storm and surface water drainage systems, as it now exists (except properties, interests, and rights under the jurisdiction of the ((~~City's~~)) Seattle Parks and Recreation ((~~Department~~)), Seattle Center ((~~Department~~)), Seattle Public Utilities Water System, Seattle City Light ((~~Department~~)), and ((~~Fleets and Facilities~~)) the Department of Finance and Administrative Services, or the successors of any of the foregoing City departments), and all additions and improvements thereto and betterments and extensions thereof at any time made, together with any utility systems of the City hereafter combined with the Drainage and Wastewater System. The Drainage and Wastewater System shall not include any separate utility system that may be created, acquired or constructed by the City as provided in Section 19 of this ordinance.

"DTC" means The Depository Trust Company, New York, New York.

"Event of Default" ((~~shall have~~)) has the meaning ((~~assigned to that term in Section~~)) given in subsection 25(a) of this ordinance.

"Fiscal Agent" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may later appoint.

"Future Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"Future Parity Bonds" means, with reference to any Series, all revenue bonds and obligations of the Drainage and Wastewater System (other than that Series and any other Parity Bonds then outstanding) issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien on Net Revenue equal in priority with the charge and lien upon such revenue for the payment of the amounts required to be paid into the Parity Bond Account in accordance with Section 15 of this ordinance. Future Parity Bonds may include Parity Payment Agreements and any other obligations issued in compliance with the Parity Conditions.

"Government Obligations" means, unless otherwise limited in the Bond Documents for a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as ((~~now in effect or as may be hereafter~~)) amended at any time.

"Gross Revenue" means (a) all income, revenues, receipts, and profits derived by the City through the ownership and operation of the Drainage and Wastewater System; (b) the proceeds received by the City directly or indirectly from the sale, lease, or other disposition of any of the properties, rights, or facilities of the Drainage and Wastewater System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the ownership and operation of the Drainage and Wastewater System. Gross Revenue does not include: (a) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenue; (b) investment income set aside for or earned on

money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (c) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations, or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenue hereunder; (d) the proceeds of any borrowing for capital improvements (or the refinancing thereof); (e) the proceeds of any liability or other insurance, including but not limited to insurance proceeds compensating the City for the loss of a capital asset, but excluding business interruption insurance or other insurance of like nature insuring against the loss of revenues; (f) general *ad valorem* taxes, excise taxes and special assessments (other than ULID Assessments), including interest and penalties thereon; and (g) earnings of any separate utility system that may be created, acquired, or constructed by the City pursuant to Section 19 of this ordinance.

"Independent Utility Consultant" means an independent person or firm having a favorable reputation for skill and experience with drainage and wastewater systems of comparable size and character to the Drainage and Wastewater System in such areas as are relevant to the purpose for which they were retained.

"Issue Date" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"Letter of Representations" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as ((~~it may be~~)) amended ((~~from time to~~)) at any time, or an agreement with a substitute or successor Securities Depository.

((~~**"MSRB"** means the Municipal Securities Rulemaking Board.~~))

"Maximum Annual Debt Service" means, at the time of calculation, the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to the Parity Bonds then outstanding.

"MSRB" means the Municipal Securities Rulemaking Board.

"Net Revenue" means, for any period, Gross Revenue less Operating and Maintenance Expense.

"**Omnibus Defeasance Ordinance**" means Ordinance 126223, as amended at any time, authorizing the defeasance of Defeasible Bonds, or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"**Omnibus Refunding Ordinance**" means Ordinance 125455 (as amended by Ordinance 126482 and by this this ordinance (((~~(~~))), as it may be further amended ((~~from~~)) at any time ((~~to time), or any other ordinance of the City passed~~)) in the future, authorizing the issuance of Refunding Parity Bonds ((~~for the purpose of refunding~~)), or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Refundable Bonds.

"Operating and Maintenance Expense" means all expenses incurred by the City in causing the Drainage and Wastewater System to be operated and maintained in good repair, working order, and condition, including without limitation: (a) deposits, premiums, assessments, or other payments for insurance, if any, on the Drainage and Wastewater System; (b) payments into pension funds; (c) State-imposed taxes; (d) amounts due under Contract Resource Obligations in accordance with Section 20 of this ordinance; (e) payments made to another person or entity for treatment or disposal of sewage or other commodity or service; and (f) payments with respect to any other expenses of the Drainage and Wastewater System that are properly treated as Operating and Maintenance Expense under generally accepted accounting principles applicable to municipal corporations, including payments (other than payments out of

proceeds of Parity Bonds or other obligations not issued to pay current expenses of the Drainage and Wastewater System) into reasonable reserves for items of operating or maintenance expense the payment of which is not immediately required. Operating and Maintenance Expense does not include: depreciation, amortization, or other similar recognitions of non-cash expense items made for accounting purposes only including non-cash pension expense; taxes levied or imposed by the City, or payments in lieu of City taxes; payments of claims or judgments; or capital additions or capital replacements of the Drainage and Wastewater System.

"Outstanding Parity Bond Ordinances" means those ordinances authorizing the issuance and sale of the Outstanding Parity Bonds, as identified in Exhibit A to this ordinance.

"Outstanding Parity Bonds" means those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date (or in reference to a particular series of Parity Bonds), Outstanding Parity Bonds shall mean those Parity Bonds ((~~(~~)), including any Parity Bonds issued subsequent to the effective date of this ordinance~~)~~, that are outstanding as of that date (or as of the issue date of ((~~such~~)) the referenced series of Parity Bonds).

"Owner" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"Parity Bond Account" means the Drainage and Wastewater Revenue Bond Account, 1990, created ((~~by Ordinance 115098~~)) in the Drainage and Wastewater Fund by Ordinance 115098 for the purpose of paying and securing payment of the principal of and interest on Parity Bonds.

"Parity Bond Documents" means those Bond Documents applicable to a series of Parity Bonds.

"Parity Bond Ordinance" means any ordinance passed by the City Council providing

for the issuance and sale of a series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"Parity Bonds" means the Outstanding Parity Bonds ((~~identified in Exhibit A~~)), each Series of the Bonds, and any Future Parity Bonds then outstanding. Parity Bonds may include Parity Payment Agreements in accordance with Section 17 of this ordinance.

"Parity Certificate" means a certificate delivered pursuant to Section 17 of this ordinance for purposes of satisfying the Parity Conditions in connection with the issuance of the Bonds and Future Parity Bonds.

"Parity Conditions" means~~,~~: (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in ((~~the preceding clause (a)~~)) subsection (a) of this definition, together with the conditions set forth in Section 17 of this ordinance.

"Parity Payment Agreement" means a Payment Agreement ((~~which is~~)) entered into in compliance with the Parity Conditions and under which the City's payment obligations are expressly stated to constitute a charge and lien on Net Revenue equal in rank with the charge and lien upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of interest on Parity Bonds. For purposes of determining percentages of ownership of Parity Bonds under this ordinance or under applicable Parity Bond Documents, Parity Payment Agreements shall be deemed to have no principal amount, and any notice, consent, or similar rights (if any) shall be determined only as set forth in the applicable Parity Payment Agreement.

"Payment Agreement" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and ((~~which~~)) that provides for (i) an exchange of payments based on interest rates, or ceilings((~~,~~)) or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"Payment Agreement Payments" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"Payment Agreement Receipts" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"Permitted Investments" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended ((~~from time to~~)) at any time.

"Pricing Certificate" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"Principal and Interest Subaccount" means the subaccount of that name created in the Parity Bond Account ((~~by Ordinance 115098~~)) for the payment of the principal of and interest

on Parity Bonds.

"Purchaser" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance ((~~to serve~~)) as underwriter, purchaser, or successful bidder in a sale of any Series.

"Qualified Counterparty" means a party (other than the City or a party related to the City) who is the other party to a Payment Agreement, (a)(i) whose senior debt obligations are rated in one of the three highest rating categories of each Rating Agency (without regard to any gradations within a rating category), or (ii) whose obligations under the Payment Agreement are guaranteed for the entire term of the Payment Agreement by a bond insurer or other institution ((~~which~~))that has been assigned a credit rating in one of the two highest rating categories of each Rating Agency (without regard to any gradations within a rating category); and (b) who is otherwise qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"Qualified Insurance" means any Bond Insurance that, as of the time of issuance of such credit enhancement device, is provided by an entity rated in one of the two highest rating categories (without regard to any gradations within a rating category) by at least two nationally recognized rating agencies.

"Qualified Letter of Credit" means any letter of credit, standby bond purchase agreement, or other liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bonds, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to any gradations within such rating categories) by at least two nationally recognized rating agencies.

((~~**"RBI"** means *The Bond Buyer* Revenue Bond Index or comparable index, or, if no~~

~~comparable index can be obtained, 80% of the interest rate for actively traded 30-year United States Treasury obligations.~~))

"Rate Stabilization Account" means the account of that name ((~~previously established by Section 26 of~~)) created in the Drainage and Wastewater Fund pursuant to Ordinance 118974.

"Rating Agency" means any nationally recognized rating agency then maintaining a rating on a series of ((~~then outstanding~~)) then-outstanding Parity Bonds at the request of the City.

"RBI" means The Bond Buyer Revenue Bond Index or comparable index, or, if no comparable index can be obtained, 80 percent of the interest rate for actively traded 30-year United States Treasury obligations.

"Record Date" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding ((~~the~~)) such interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"Refundable Bonds" means any series of Parity Bonds or outstanding subordinate obligations of the Drainage and Wastewater System that have been designated, or may in the future be designated, as refundable under this ordinance. For purposes of ((~~the~~)) this Omnibus Refunding Ordinance, the outstanding State loans listed on Exhibit C to this amendatory ordinance, and all future loan agreements entered into pursuant to chapter 39.69 RCW, are designated as Refundable Bonds.

"**Refunded Bond Documents**" means those Bond Documents applicable to a series of the Refunded Bonds.

"**Refunded Bonds**" means those Refundable Bonds identified in a Refunding Plan in

accordance with this ordinance.

"Refunding Parity Bonds" means Future Parity Bonds that satisfy the applicable Parity Conditions and are issued pursuant to this ordinance (or another Future Parity Bond Ordinance) for the purpose of refunding any Refundable Bonds.

"**Refunding Plan**" means the plan approved by the Director of Finance pursuant to the delegation set forth herein to accomplish the refunding of Refundable Bonds. Each Refunding Plan must identify the maturities and series of Refundable Bonds to be refunded thereby, and must provide for their defeasance and/or refunding, substantially as follows, with such additional detail and adjustments to be set forth in the Refunding Trust Agreement (including, without limitation, adjustments to permit a crossover refunding) as the Director of Finance may deem necessary or desirable:

(a) The City shall issue a Series of the Bonds (which may be combined within the Series with Parity Bonds authorized hereunder or separately) and, upon receipt, shall deposit the proceeds of the sale of such Series, together with such other money as may be included in the plan by the Director of Finance, into a refunding escrow or trust account held by the Refunding Trustee;

(b) Upon receipt of a certification or verification by a certified public accounting firm or other financial advisor that the amounts deposited with it will be sufficient to accomplish the refunding as described in such Refunding Trust Agreement, the Refunding Trustee shall invest such escrow deposits in the Acquired Obligations specified therein (unless directed in the Refunding Trust Agreement to hold such deposits uninvested) and shall establish a beginning cash balance; and

(c) As further directed in the Refunding Trust Agreement, the Refunding Trustee shall apply the amounts received as interest on and maturing principal of such Acquired Obligations

(together with any cash balance in the refunding trust account) to call, pay, and redeem those Refundable Bonds on the dates and times identified in the plan, and (if so directed) to pay the administrative costs of carrying out the foregoing.

If the Director of Finance serves as the Refunding Trustee, the Director of Finance shall approve a written Refunding Plan (which need not be set forth in a Refunding Trust Agreement) providing that the escrow funds are to be held separate and apart from all other funds of the City and are to be applied substantially as set forth above.

"**Refunding Trust Agreement**" means an escrow or trust agreement between the City and a Refunding Trustee, as described in ((~~Section~~)) subsection 26(d) of this ordinance.

"**Refunding Trustee**" means the Director of Finance, or a financial institution selected by the Director of Finance, serving in the capacity of refunding trustee or escrow agent under a Refunding Trust Agreement.

"Registered Owner" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under the Letter of Representations, the Registered Owner of such Series ((~~shall mean~~)) means the Securities Depository.

"Registration Ordinance" means System of Registration ((~~City Ordinance 111724 establishing a system of registration for the City's bonds and other obligations pursuant to Seattle Municipal Code Chapter 5.10, as that chapter now exists or may hereafter be amended~~)).

"Reserve Covenant Date" means the earlier of: (a) the date on which the City has obtained consents of the requisite percentage of Registered Owners of the Parity Bonds then outstanding, in accordance with the provisions of the applicable Outstanding Parity Bond Documents; or (b) the date on which all of the following Outstanding Parity Bonds have been redeemed or defeased: Drainage and Wastewater Improvement and Refunding Revenue Bonds,

2014, and Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2016.

"Reserve Requirement" means the least of (a) Maximum Annual Debt Service on all Parity Bonds outstanding at the time of calculation, (b) 1.25 times Average Annual Debt Service on all Parity Bonds outstanding at the time of calculation, or (c) the sum of 10((%)) percent of the proceeds of each series of Parity Bonds then outstanding, as of the delivery of each such series. ***From and after the ((defeasance or redemption of the 2008 Bonds, 2009A Bonds, 2009B Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds (as such Outstanding Parity Bonds are identified in Exhibit A))) Reserve Covenant Date, the Reserve Requirement shall mean the ((least)) lesser of (a) Maximum Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed the sum of 10((%)) percent of the proceeds of each series of Covered Parity Bonds then outstanding, determined as of the Issue Date of each such series.***

"Reserve Security" means any Qualified Insurance or Qualified Letter of Credit obtained by the City to satisfy part or all of the Reserve Requirement, and which is not cancelable on less than three years' notice.

"Reserve Subaccount" means the subaccount of that name created in the Parity Bond Account ((by Ordinance 115098)) for the purpose of securing the payment of the principal of and interest on Parity Bonds.

"Rule 15c2-12" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

"SEC" means the United States Securities and Exchange Commission.

"Securities Depository" means DTC, any successor thereto, any substitute ((Securities Depository)) securities depository selected by the City, or the nominee of any of the foregoing.

Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"Serial Bonds" means Parity Bonds maturing in specified years, for which no Sinking Fund Requirements are mandated.

"Series" means a series of the Bonds issued pursuant to this ordinance.

"Sinking Fund Account" means any account created in the Parity Bond Account to amortize the principal or make mandatory redemptions of Term Bonds.

"Sinking Fund Requirement" means, for any calendar year, the principal ((~~amount and premium, if any,~~)) portion of any Term Bond((~~s~~)) (including redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established ((~~pursuant to~~)) in the applicable Bond Documents ((~~relating to such Term Bonds~~)).

"State" means the State of Washington.

"State Auditor" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to make audits.

"System of Registration" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10, as amended at any time.

"((~~Tax Credit Subsidy~~)) Tax-Advantaged Bond" means any ((~~Taxable~~)) Bond that is designated by the City as a tax-advantaged bond, including tax credit ((~~bond~~)) bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, ((~~and which is further designated as a "qualified bond" under Section 6431 or similar provision of the Code, and with respect~~)) pursuant to which the City is ((~~eligible to claim a Tax Credit Subsidy Payment~~)) able to obtain a tax credit payment or any other type of tax advantage.

((**~~"Tax Credit Subsidy Payment"~~** ~~means a payment by the federal government with respect to a Tax Credit Subsidy Bond.~~))

"Tax-Exempt Bond" means any Parity Bond((~~,~~)) the interest on which is intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"Taxable Bond" means any Parity Bond((~~,~~)) the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"Term Bond" means any Parity Bond that is issued subject to mandatory redemption ((~~prior to its maturity~~)) in Sinking Fund Requirements prior to its maturity date.

"ULID" means a utility local improvement district of the City created for the acquisition or construction of additions to and betterments and extensions of the Drainage and Wastewater System.

"ULID Assessments" means all assessments levied and collected in a ULID, if and only if those assessments are pledged to be paid into the Parity Bond Account, in which case they shall be included in Gross Revenue. ULID Assessments shall include all installments of principal, payments of interest, and penalties and interest on delinquencies, but shall not include any prepaid assessments paid into a construction fund or account.

"Valuation Date" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Parity Bond Documents ((~~relating to the relevant series of Parity Bonds~~)), on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"Variable Interest Rate" means any interest rate that fluctuates during the stated term of a Parity Bond (or during a stated period during which the Parity Bond is designated as a Variable Interest Rate Bond), whether due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of

the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"Variable Interest Rate Bond" means, for any period of time, any Parity Bond that bears interest at a Variable Interest Rate during that period. A Parity Bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of: (a) interest rates on a particular series of Parity Bonds, as set forth in the applicable Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds issued at substantially the same time, or (ii) a Payment Agreement related to that particular series of Parity Bonds, is to produce obligations that bear interest at a fixed rate. A Parity Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to produce an obligation that bears interest at a Variable Interest Rate.

(b) **Amendments to Subsection 5(b)**. Subsection 5(b) of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 5. **Appointment of Designated Representative; Bond Sale Terms.**

* * *

(b) **Parameters for Bond Sale Terms.** The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related

agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount.** The aggregate principal amount of Bonds issued to carry out to each Refunding Plan may not exceed 125% of the stated principal amount of those Refundable Bonds selected for refunding in that Refunding Plan.

(ii) **Date or Dates.** Each Bond shall be dated its Issue Date, as determined by the Director of Finance.

(iii) **Denominations**. The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, whichever is later, unless otherwise provided in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The ((~~net~~)) true interest cost for any fixed rate Series may not exceed a rate of 10((~~%~~)) percent per annum. The Bond Documents for any Series may provide for multiple interest rates and interest rate modes, and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond, in accordance with any Sinking Fund Requirements applicable to Term Bonds, and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. The final maturity of any Series of the Bonds shall be

determined by the Director of Finance, consistent with chapter 39.53 RCW and other applicable State law, as ((~~it may be~~)) amended ((~~from time to~~)) at any time.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in ((~~his~~)) the Director's discretion, consistent with Section 8 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more dates occurring not more than ((~~10½~~)) 10-1/2 years after the Issue Date((~~, consistent with Section 8(a)~~)).

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in the principal payment amounts set forth in the Sinking Fund Requirements, consistent with ((~~Section~~)) subsection 8(b) of this ordinance.

(C) **Extraordinary ((~~Redemptions~~)) Redemption**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with ((~~Section~~)) subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in ((~~his or her~~)) the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent

with the parameters set forth ((~~herein~~)) in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Refunding Findings; Approval of Refunding Plan**. As of the Issue Date of each Series, the Director of Finance must approve a Refunding Plan (which may be set forth in a Refunding Trust Agreement) and finds that such Refunding Plan is necessary to accomplish one or more of the purposes set forth in RCW 39.53.020, as ((it may be)) amended ((~~from time to~~)) at any time and is consistent with the City's debt policies then in effect (including, if applicable, a finding that the Refunding Plan will achieve an acceptable level of debt service savings).

(B) **Parity Conditions Satisfied**. As of the Issue Date of each Series, the Director of Finance must find that the Parity Conditions have been met or otherwise satisfied, so that such Series is permitted to be issued as Parity Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Bond Insurance or other credit enhancement, a Reserve Security, Qualified Letter of Credit, ((~~credit enhancement, or for any other~~)) or Payment Agreement as the Director of Finance may find necessary or desirable. The Bond Sale Terms for any Series may provide for multiple interest rate modes and may include provisions for conversion from any interest rate mode to any other interest rate mode. To that end, the Bond Sale Terms may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of the Bonds), provisions for the conversion of interest rate modes, provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty, and requirements to give notice to or obtain the consent of a credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized

to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Reserve Requirement**. The Bond Sale Terms must establish whether the Series is to be treated as Covered Parity Bonds and must establish the method of providing for the Reserve Requirement, consistent with Section 15 of this ordinance.

(E) **Tax Status of the Bonds**. The Director of Finance may determine that any Series of the Bonds may be designated or qualified as Tax-Exempt Bonds, Taxable Bonds, or ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds((~~,~~)) consistent with Section 22 of this ordinance.

(c) **Amendments to Section 8**. Section 8 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 8. **Redemption and Purchase of Bonds.**

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City ((~~at the times and~~)) on the dates and terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds of any Series may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed((~~,~~)) at a price equal to 100((~~%~~)) percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount ((~~of that Term Bond that is~~)) so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining ((

~~Sinking Fund Requirements~~)) mandatory redemption installment payments for that Term Bond in the manner ((~~as~~)) directed by the Director of Finance. In the absence of direction by the Director of Finance, credit shall be allocated to ((~~the remaining Sinking Fund Requirements~~)) each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption ((~~Provisions~~))**. All or some of the Bonds of any Series may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the ((~~Series and~~)) maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed((~~,~~)) and if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations((~~, and if~~)). If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar ((~~randomly~~)) at random in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds

at any time at any price acceptable to the City plus accrued interest to the date of purchase.

(d) **Amendments to Section 9**. Section 9 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 9. **Notice of Redemption; Rescission of Notice.** Unless otherwise set forth in the applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not ((~~less~~)) fewer than 20 nor more than 60 days prior to the date fixed for redemption by ((~~first class~~)) first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related ((~~optional~~)) redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled optional redemption date. Any notice of optional or extraordinary optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of ((~~optional~~)) redemption has been rescinded shall remain outstanding.

(e) **Amendments to Section 10**. Section 10 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 10. **Failure to Pay Bonds.** If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the Parity Bond Account and the other sources pledged in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including

principal, premium((,)) (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Account and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 25 of this ordinance.

(f) **Amendments to Section 11**. Section 11 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 11. **Form and Execution of Bonds.** The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law; shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile; and the seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series and other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms), manually signed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, [Drainage and Wastewater Refunding Revenue Bonds], [Year], [Series and other designation, if any], described in [this ordinance]." The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing ((~~his or her~~)) that officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, delivered and issued and, when

authenticated, issued and delivered, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although he or she did not hold the required office on the date of issuance of that Series of the Bonds.

(g) **Amendments to Section 13**. Section 13 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 13. **Security for the Bonds; Parity with Outstanding Parity Bonds.** The Bonds shall be special limited obligations of the City payable from and secured solely by the Net Revenue (including all ULID Assessments, if any) and money in the Parity Bond Account and the subaccounts therein, ***except that from and after the ((date on which the 2008 Bonds, 2009A Bonds, 2009B Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds have been redeemed or defeased))Reserve Covenant Date, money in the Reserve Subaccount shall secure only Covered Parity Bonds***. The Net Revenue (including all ULID Assessments, if any) is pledged to make the payments into the Parity Bond Account required by this ordinance. This pledge constitutes a charge and lien upon such Net Revenue prior and superior to all other liens and charges whatsoever.

The Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations ((which)) that are a charge or lien upon Net Revenue subordinate to the payments required to be made from Net Revenue into the Parity Bond Account and the subaccounts therein. The City covenants that, for as long as any Bond is outstanding, it will not issue any other revenue obligations (or create any special fund or account therefor)((, which))

that will have any priority over, or ((~~which~~)) that will rank on a parity with, the payments required in respect of the Parity Bonds, and that it will issue Future Parity Bonds only accordance with Section 17 of this ordinance.

The Bonds shall not constitute general obligations of the City, the State or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State or any political subdivision of the State not specifically pledged by this ordinance.

(h) **Amendments to Section 14**. Section 14 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 14. **Priority Expenditure of Gross Revenue; Flow of Funds.** Gross Revenue shall be deposited as received in the Drainage and Wastewater Fund and used for the following purposes only, in the following order of priority:

(a) To pay ((~~the~~)) Operating and Maintenance Expense;

(b) To make when due all payments into the Principal and Interest Subaccount required to be made in order to pay the interest on and principal of all Parity Bonds (including all net payments under Parity Payment Agreements) ((~~when due~~));

(c) To make all payments required to be made (i) into the Reserve Subaccount with respect to Covered Parity Bonds, and (ii) under any agreement with a provider of a Reserve Security, which agreement requires those payments to be treated on a parity of lien with the payments required to be made into the Reserve Subaccount ((~~with respect to Parity Bonds secured by the Reserve Subaccount~~));

(d) To make all payments required to be made into any revenue bond, note, warrant~~,~~ or other revenue obligation redemption fund, debt service account, or reserve account created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term

obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity Bonds; and

(e) Without priority, ((~~to~~)) for any of the following purposes: to retire by redemption or purchase any outstanding revenue bonds or revenue obligations of the Drainage and Wastewater System; to make necessary additions, betterments, improvements, repairs, extensions, and replacements of the Drainage and Wastewater System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenue; to make deposits to the Rate Stabilization Account; or for any other lawful purpose of the Drainage and Wastewater System.

(i) **Amendments to Section 15**. Section 15 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 15. **Parity Bond Account.** A special account of the City known as the Parity Bond Account has been previously created and shall be maintained as a separate account within the Drainage and Wastewater Fund, for the sole purpose of paying the principal of and premium, if any, and interest on the Parity Bonds as the same shall become due. The Parity Bond Account consists of the Principal and Interest Subaccount and the Reserve Subaccount, and may additionally include such subaccounts as the Director of Finance may deem necessary, so long as the maintenance of such subaccounts does not conflict with the rights of the owners of Parity Bonds. Principal of, premium (if any), and interest on the Parity Bonds shall be payable out of the Parity Bond Account.

(a) **Required Payments** ((~~Into~~)) **into the Parity Bond Account.** So long as any Parity Bonds are outstanding (including amounts required under any Parity Payment Agreement), the City shall set aside and pay into the Parity Bond Account all ULID Assessments ((~~on~~)) upon their collection and, out of Net Revenue, certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Principal and Interest Subaccount on or before each date on which interest on or principal of Parity Bonds (including Sinking Fund Requirements and net payments under any Parity Payment Agreements) shall become due and payable, an amount that will be sufficient, together with other money on deposit therein, to pay such principal, interest, Sinking Fund Requirements, and net payments then due on Parity Payment Agreements as the same shall become due; and

(ii) Into the Reserve Subaccount, an amount necessary to provide for the Reserve Requirement within the time and in the manner required by this ordinance and the Bond Sale Terms. The amount necessary, if any, to satisfy the Reserve Requirement upon the issuance of a Series of the Bonds may be funded (A) on the Issue Date, by a deposit of ((~~bond~~)) Bond sale proceeds, available funds of the Drainage and Wastewater System, or a Reserve Security; or (B) in annual installments from Net Revenue so that the Reserve Requirement is fully funded by no later than the fifth anniversary of the Issue Date of such Series. The manner of funding the Reserve Requirement for the Bonds shall be set forth in the Bond ((~~Sale Terms~~)) Documents.

To meet the required payments to be made into the Parity Bond Account, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption, or defeasance of any Parity Bonds by the use of money on deposit in any subaccount in the Parity Bond Account as long as the money remaining in those subaccounts is sufficient to satisfy the required deposits in those subaccounts for the remaining Parity Bonds.

(b) **Reserve Subaccount.** The Reserve Subaccount ((~~previously~~)) has been previously created and is maintained as a subaccount within the Parity Bond Account for the purpose of securing the payment of the principal of and interest on all Parity Bonds outstanding (including

amounts due under any Parity Payment Agreements if required under such agreement). The City covenants that it will at all times, so long as any Covered Parity Bonds are outstanding, maintain the Reserve Subaccount at the Reserve Requirement (taking into account scheduled payments to fund the Reserve Requirement over time), as it is adjusted from time to time, except for withdrawals as authorized by this ordinance. Any withdrawals authorized below from subaccounts within the Reserve Subaccount shall be made on a *pro rata* basis except if the provider of a Reserve Security requires all cash and investments in the Reserve Subaccount to be withdrawn before draws are made on the Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such *pro rata* withdrawal is not required to maintain the exclusion of interest on the then-outstanding Parity Bonds ((~~then outstanding~~)) issued as Tax-Exempt Bonds from gross income for federal income tax purposes.

(i) **Use of Reserve Subaccount for Payment of Debt Service.** In the event of a deficiency in the Principal and Interest Subaccount to meet current installments of either principal (including Sinking Fund Requirements) or interest (including amounts payable under any Parity Payment Agreement), the Director of Finance may make withdrawals of money or proceeds of a Reserve Security in the Reserve Subaccount. ***From and after the ((~~redemption or defeasance of the 2008 Bonds, 2009A Bonds, 2009B Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds,~~)) Reserve Covenant Date, the Reserve Subaccount shall secure the payment of principal of and interest on Covered Parity Bonds only and the withdrawals authorized by this paragraph shall be limited to the amounts necessary to meet ((~~current~~)) maturing installments of either principal (or Sinking Fund Requirements) or interest (including net payments under Parity Payment Agreements) with respect only to Covered Parity Bonds.*** Any deficiency created in the Reserve Subaccount by reason of any such withdrawal or claim against a Reserve Security shall then be made up from ((~~the ULID Assessments and~~)) Net Revenue (including all

ULID Assessments, if any) first available after making necessary provisions for the required payments into the Principal and Interest Subaccount.

(ii) **Application of Funds in Reserve Account.** The money in the Reserve Subaccount may be applied to the payment of the last outstanding Covered Parity Bonds, and when the total amount in the Parity Bond Account (including investment earnings) equals the total amount of principal of and interest ((~~for~~)) on all then-outstanding Covered Parity Bonds to the last maturity thereof, no further payment need be made into the Parity Bond Account in respect of the Covered Parity Bonds. Money in the Reserve Subaccount (including investment earnings) in excess of the Reserve Requirement may be withdrawn and deposited in the Principal and Interest Subaccount and spent for the purpose of retiring Covered Parity Bonds or may be deposited in any other fund or account and spent for any other lawful Drainage and Wastewater System purpose.

(c) **Investment of Money in Parity Bond Account.** All money in the Parity Bond Account may be kept in cash or invested in Permitted Investments maturing not later than the date ((~~when~~)) needed (for investments in the Principal and Interest Subaccount) or the last maturity of any outstanding Parity Bonds (for investments in the Reserve Subaccount). In no event shall any money in the Parity Bond Account or any other money reasonably expected to be used to pay principal of and/or interest on the Parity Bonds be invested at a yield ((~~which~~)) that would cause any Series issued as Tax-Exempt Bonds or ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds to be arbitrage bonds within the meaning of Section 148 of the Code. Income from investments in the Principal and Interest Subaccount shall be deposited in that subaccount. Income from investments in the Reserve Subaccount shall be deposited in that subaccount until the amount therein is equal to the Reserve Requirement for all Parity Bonds, and thereafter shall be deposited in the Principal and Interest Subaccount. Notwithstanding the provisions for

deposit or retention of earnings in the Parity Bond Account, any earnings ((~~which~~)) that are subject to a federal tax or rebate requirement may be withdrawn from the Parity Bond Account for deposit in a separate fund or account for that purpose. If no longer required for such rebate, money in that separate fund or account shall be returned to the Parity Bond Account.

(d) **Failure to Deposit Money in Parity Bond Account**. If the City fails to set aside and pay into the Parity Bond Account, or the subaccounts therein, the amounts set forth ((~~above~~)) in this ordinance, the registered owner of any of the outstanding Parity Bonds may bring action against the City for failure to make the required deposits to the Parity Bond Account only in accordance with Section 25 of this ordinance regarding Events of Default.

* * *

(j) **Amendments to Subsection 16(c)**. Subsection 16(c) of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 16. **Parity Bond Covenants.** The City covenants with the Owner of each Bond at any time outstanding, as follows:

* * *

(c) **Sale or Disposition of Drainage and Wastewater System.**

(i) The City will not sell, lease, mortgage, or in any manner encumber or dispose of all of the property of the Drainage and Wastewater System unless provision is made for the payment into the Parity Bond Account of an amount sufficient to pay the principal of (including redemption premium, if any) and interest on all Parity Bonds then outstanding((~~; and it will not sell, lease, mortgage, or in any manner encumber or~~)).

(ii) Notwithstanding the foregoing, the City may sell, transfer, or otherwise dispose of (each, a "transfer") ((~~any~~)) a portion of any of the works, plant, properties, facilities, or other part of ((~~the property of~~)) the Drainage and Wastewater System ((~~that is used, useful~~

~~and material to the operation thereof, except~~)), or any real or personal property comprising a part of the Drainage and Wastewater System, consistent with one or more of the following:

(((~~(i) If~~)) (A) The City in its discretion may carry out such a transfer if provision is made for replacement ((~~thereof~~)) of the transferred portion of the Drainage and Wastewater System, or for payment into the Parity Bond Account of the total amount of Gross Revenue received from the transferred portion of the Drainage and Wastewater System ((~~transferred~~)), which shall not be less than an amount which shall bear the same ratio to the amount of Parity Bonds then outstanding as (x) the Gross Revenue available for debt service for such outstanding bonds for the 12 months preceding such transfer from the transferred portion of the Drainage and Wastewater System ((~~so transferred~~)) bears to (y) the Gross Revenue available for debt service for the ((~~then outstanding~~)) then-outstanding Parity Bonds from the entire Drainage and Wastewater System of the City for the same period. Any such money so paid into the Parity Bond Account shall be used to retire such Parity Bonds at the earliest possible date; or

(((~~(ii) If~~)) (B) The City in its discretion may carry out such transfers if the aggregate depreciated cost value of the facilities or property being transferred under this subsection in any fiscal year comprises no more than 5((~~%~~)) percent of the total assets of the Drainage and Wastewater System; or

(((~~(iii) If~~)) (C) The City in its discretion may carry out such a transfer if the proceeds from such transfer are used to acquire new useful operating facilities or properties of the Drainage and Wastewater System, or are used to retire outstanding Parity Bonds or other revenue obligations of the Drainage and Wastewater System, ((~~and~~)) if, at the time of such transfer, the City has on file a certificate of both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office) demonstrating that, in ((~~their opinion~~)) such officers' opinions, upon such transfer

and the use of proceeds of the transfer as proposed by the City, the remaining facilities of the Drainage and Wastewater System will retain their operational integrity and, based on the financial statements for the most recent fiscal year available, the proposed transfer would not prevent the Drainage and Wastewater System from complying with the Coverage Requirement during the five fiscal years following the fiscal year in which the transfer is to occur. The certificate shall take into account ((~~(A)~~)) (1) the reduction in revenue and expenses, if any, resulting from the transfer; ((~~(B)~~)) (2) the use of any proceeds of the transfer for the redemption of Parity Bonds; ((~~(C)~~)) (3) the estimate of revenue from customers anticipated to be served by any additions to and betterments and extensions of the Drainage and Wastewater System financed in part by the proposed portion of the proceeds of the transfer; and ((~~(D)~~)) (4) any other adjustment permitted in the preparation of a certificate under ((~~Section~~)) subsection 17(b) of this ordinance. Before completing any such ((~~a~~)) transfer, the City ((~~also~~)) must also obtain confirmation from each ((~~of the Rating Agencies~~)) Rating Agency then supplying a rating on the Bonds at the request of the City to the effect that the rating then in effect will not be reduced or withdrawn upon such transfer, unless such Rating Agency no longer offers a rating confirmation service as part of its business.

Nothing in this covenant shall prevent the City from transferring facilities or property that are no longer necessary, material or useful to the operation of the Drainage and Wastewater System or that have become unserviceable, inadequate, obsolete, or unfit to be used in the operation of the Drainage and Wastewater System.

(k) **Amendments to Section 17**. Section 17 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 17. **Future Parity Bonds.**

(a) **Issuance of Future Parity Bonds**. The City reserves the right to issue Future Parity

Bonds and to enter into Parity Payment Agreements for any lawful purpose of the Drainage and Wastewater System (including for the purpose of refunding a portion of the then-outstanding Parity Bonds) only if, at the time of the issuance of such series of Future Parity Bonds (or upon the effective date of the Parity Payment Agreement), the following conditions are satisfied:

(i) There must be no deficiency in the Parity Bond Account, and no Event of Default with respect to any Parity Bonds shall have occurred and be continuing.

(ii) The Bond Documents for the proposed Future Parity Bonds must provide that all ULID Assessments shall be paid directly into the Parity Bond Account.

(iii) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of the principal thereof and the interest thereon out of the Parity Bond Account.

(iv) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of any Sinking Fund Requirements from money in the Principal and Interest Subaccount.

(v) For each series of Future Parity Bonds that is to be issued as a series of Covered Parity Bonds, the Bond Documents must provide for the deposit into the Reserve Subaccount of an amount((,)) (if any((,) necessary to fund the Reserve Requirement upon the issuance of those Future Parity Bonds (((~~if any~~))), which requirement may be satisfied: (A) by a deposit into the Reserve Subaccount, made on the ((~~Issue Date~~)) issue date of such series, of proceeds of that series of Future Parity Bonds or other money legally available for such purpose; (B) by obtaining one or more Reserve Securities (or a deposit of cash plus Reserve Securities) available to be drawn upon in specific amounts to be paid into the Reserve Subaccount and credited against the deposits required to be maintained in the Reserve Subaccount; or (C) by a deposit into the Reserve Subaccount of amounts necessary to fund the Reserve Requirement from ((~~ULID Assessments and~~)) Net Revenue (and ULID Assessments, if any) within five years

from the date of issuance of those Future Parity Bonds, in five approximately equal annual payments. Immediately prior to the issuance of Future Parity Bonds, amounts then deposited in the Reserve Subaccount shall be valued as determined on the most recent annual financial report of the City applicable to the Drainage and Wastewater System, and the additional amounts, if any, required to be deposited into the Reserve Subaccount to satisfy the Reserve Requirement shall be based on that valuation.

(vi) There must be on file with the City a Parity Certificate as described in subsection 17(b) of this ordinance. However, if the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds (referred to as the "Refunding Parity Bonds"), no Parity Certificate shall be required as to that portion issued for refunding purposes if the Director of Finance finds and certifies that the Adjusted Annual Debt Service on the refunding portion of the proposed Refunding Parity Bonds is not more than $5,000 greater than the Adjusted Annual Debt Service on the Parity Bonds to be refunded thereby. Alternatively, Refunding Parity Bonds may be issued upon delivery of a Parity Certificate.

(b) **Parity Certificate**. A Parity Certificate required under subsection 17(a)(vi) of this ordinance may be provided as follows:

(i) A certificate may be prepared and signed by the Director of Finance, demonstrating that during any 12 consecutive calendar months out of the immediately preceding 24 calendar months Adjusted Net Revenue was at least equal to the Coverage Requirement for all Parity Bonds plus the Future Parity Bonds proposed to be issued (and assuming that the debt service of the proposed Future Parity Bonds for that 12-month period was the Average Annual Debt Service for those proposed Future Parity Bonds); or

(ii) A certificate may be prepared and signed by both the Director of Finance and

the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office), demonstrating that, in ((~~their~~)) the opinion of each officer, Adjusted Net Revenue for the five fiscal years next following the earlier of

(A) the end of the period during which interest on those Future Parity Bonds is to be capitalized or, if no interest is capitalized, the fiscal year in which the Future Parity Bonds are issued, or

(B) the date on which substantially all the new facilities financed with those Future Parity Bonds are expected to commence operations, such Adjusted Net Revenue, further adjusted as provided in paragraphs ((~~(1) through (4) below~~)) (b)(ii)(B)(1) through (b)(ii)(B)(4) of this subsection, will be at least equal to the Coverage Requirement. That certificate may take into account the following adjustments:

(1) Any changes in rates in effect and being charged, or rates expected to be charged in accordance with a program of specific rates, rate levels or increases in overall rate revenue approved by ordinance or resolution;

(2) Net revenue from customers of the Drainage and Wastewater System who have become customers during ((~~the~~)) such 12-consecutive-month period or thereafter, and ((~~their~~)) an estimate of net revenue from any customers to be connected to the Drainage and Wastewater System who have paid the required connection charges, adjusted to reflect one year's net revenue from those customers;

(3) ((~~Their~~)) An estimate of net revenue from customers anticipated to be served by facilities or improvements financed in substantial part by those Future Parity Bonds (or additional Parity Bonds expected to be issued during the five-year period); and

(4) Net revenue from any person, firm, corporation or municipal

corporation under any executed contract for drainage and wastewater or other utility service, which revenue was not included in historical Net Revenue of the Drainage and Wastewater System.

(c) **Other Provisions**. Nothing contained ((~~herein~~)) in this ordinance shall prevent the City from issuing Future Parity Bonds to refund maturing Parity Bonds, money for the payment of which is not otherwise available, or revenue bonds that are a charge or lien upon Net Revenue subordinate to the charge or lien of the Parity Bonds, or from pledging to pay Net Revenue and/or assessments levied for ULID improvements constructed from the proceeds of subordinate lien bonds into a bond redemption fund created for the payment of the principal of and interest on subordinate lien bonds.

(d) **Effect of Issuance of Future Parity Bonds**. If the Parity Conditions are met and complied with at the time of the issuance of such Future Parity Bonds, then payments into the Parity Bond Fund with respect to such Future Parity Bonds shall rank equally with the payments out of ((~~the~~)) Net Revenue required to be made into the Parity Bond Fund by this ordinance. Nothing set forth herein shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon the Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond Fund for the payment of the Parity Bonds, provided that such subordinate bonds may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds for the purpose of refunding ((~~Outstanding~~)) outstanding Parity Bonds, upon compliance with the Parity Conditions set forth in this section.

(e) **Reserve Requirement; Election Not to Designate Bonds as Covered Parity Bonds**. Notwithstanding anything in this section to the contrary, in the Bond ((~~Sale Terms~~)) Documents relating to the issuance or sale of a series of Future Parity Bonds, the City may elect that, from and after the ***((redemption or defeasance of the 2008 Bonds, 2009A Bonds, 2009B***

~~***Bonds, 2012 Bonds, 2014 Bonds, and 2016 Bonds))***~~ Reserve Covenant Date, such series shall not be deemed to be a series of Covered Parity Bonds, shall not be secured by the amounts in the Reserve ((~~Account~~)) Subaccount, and shall be excluded from the calculation of the Reserve Requirement.

(l) **Amendments to Subsection 21(a)**. Subsection 21(a) of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 21. **Refunding ((~~or~~)) and Defeasance of Bonds**.

(a) **Bonds Designated as Refundable and Defeasible Bonds.** Each Series of the Bonds is designated as a series of "Refundable Bonds" for purposes of being eligible to be refunded in the future under this ordinance and as "Defeasible Bonds" for purposes of the Omnibus Defeasance Ordinance.

* * *

(m) **Amendments to Section 22**. Section 22 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 22. **((~~Provisions Relating to~~)) Federal Tax ((~~Issues~~)) Matters.** The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds.** For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on

such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds((~~; Tax Credit Subsidy~~)) and Tax-Advantaged Bonds.** For each Series of the Bonds issued as Taxable Bonds or as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, the Director of Finance is authorized to make ((~~provision~~)) any required designations or elections in the Bonds and other Bond Documents ((~~, to~~)). In addition, the Director of Finance may execute additional written agreements((~~,~~)) and ((~~to make~~)) approve additional bond covenants on behalf of the City, all as ((~~he or she~~)) the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, such additional covenants and ((~~agreement~~)) agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any tax credit payment or other tax benefit the City may be eligible to receive in respect of such ((~~Tax Credit Subsidy Bonds~~))Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise ((~~become~~)) becomes and ((~~remain~~)) remains eligible for those tax ((~~benefits~~)) advantages under the Code.

(n) **Amendments to Section 23**. Section 23 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 23. **Official Statement; Continuing Disclosure.**

(a) **Preliminary Official Statement.** The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of ((~~a~~)) such preliminary official statement that has been deemed final in accordance with this subsection 23(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement, with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure ((~~Agreement~~)) Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

(o) **Amendments to Section 24**. Section 24 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 24. **Supplemental or Amendatory Bond Documents**. This ordinance and the

other applicable Bond Documents for any particular Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments ((~~Without~~)) without Bond Owner Consent**. From time to time and at any time, without the consent of or notice to any owners of Parity Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 24(a). Any such supplement or amendment may be passed, adopted, or otherwise approved by the City, without requiring the consent of the registered owners of any Parity Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance and, upon the effective date thereof, will be valid and binding upon the City in accordance with its terms, and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the affected Series of the Bonds, if such Series was issued and sold as Tax-Exempt Bonds. The types of supplements and amendments permitted under this subsection 24(a) are as follows:

(i) To cure any formal defect, omission, inconsistency, or ambiguity in the Bond Documents for such Series in a manner not adverse to the owners of any Parity Bonds;

(ii) To impose upon the Bond Registrar (with its consent) for the benefit of the owners of Parity Bonds any additional rights, remedies, powers, authority, security, liabilities, or duties which may lawfully be granted, conferred, or imposed and which are not contrary to or inconsistent with such Bond Documents as theretofore in effect;

(iii) To add to the covenants and agreements of, and limitations, and restrictions upon, the City in the Bond Documents, other covenants, agreements, limitations, and restrictions to be observed by the City which are not contrary to or inconsistent with such Bond Documents

as theretofore in effect;

(iv) To confirm, as further assurance, any pledge under (and the subjection to any claim, lien, or pledge created or to be created by) such Bond Documents on any other money, securities, or funds;

(v) To alter the Authorized Denominations of a Series of the Bonds and to make correlative amendments and modifications to the applicable Bond Documents regarding (A) exchangeability of such Bonds for Bonds of different authorized denominations, (B) redemptions of portions of Bonds of particular authorized denominations, and (C) similar amendments and modifications of a technical nature;

(vi) To comply with any future federal law or interpretation to preserve the exclusion of the interest on any Series of the Bonds issued and sold as Tax-Exempt Bonds from gross income for federal income tax purposes and the entitlement of the City to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any tax advantage or tax credit payment available in respect of any Series of the Bonds issued and sold as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds;

(vii) To modify, alter, amend, or supplement the Bond Documents in any other respect ((~~which~~)) that is not materially adverse to the owners of the Parity Bonds and ((~~which~~)) that does not involve a change described in subsection 24(c) of this ((~~section~~)) ordinance; and

(viii) To add to the covenants and agreements of (or limitations and restrictions upon) the City set forth in any Bond Documents, such additional or alternative covenants, agreements, limitations, or restrictions to be observed by the City as the City may determine are necessary or convenient to accommodate a provider of Qualified Insurance or provider of a Reserve Security and ((~~which~~)) are not materially adverse to the owners of the Parity Bonds.

(b) **Amendments ((~~With~~)) with Bond Owner Consent**. With the consent of registered

owners of not less than 60((%)) percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt, or otherwise approve any supplement or amendment (other than amendments requiring unanimous consent as set forth in subsection 24(c) of this ordinance) to any Bond Document that is deemed necessary or desirable by the City for the purpose of modifying, altering, amending, supplementing, or rescinding, in any particular, any of the terms or provisions contained in such Bond Document other than those terms and provisions described in subsection 24(c) of this ordinance.

(c) **Amendments Prohibited Except ((~~Upon~~)) upon Unanimous Consent**. Unless approved in writing by or on behalf of the registered owner of each Parity Bond then outstanding, nothing contained in this section shall permit, or be construed as permitting, (i) a change in the times, amounts, or currency of payment of the principal of or interest on any outstanding Parity Bond, (ii) a reduction in the principal amount or redemption price of any outstanding Parity Bond, (iii) a change in the method of determining the rate of interest thereon (other than a conversion to a new interest rate mode in accordance with the applicable Bond Documents), (iv) a preference or priority of any Parity Bond over any other Parity Bond, or (v) a reduction in the percentage of the aggregate principal amount of the then-outstanding Parity Bonds required to effect a change under subsection 24(b) of this ordinance.

(d) **Notice to Bond Owners**. If at any time the City passes, adopts, or otherwise approves a supplement or amendment for any of the purposes of subsection 24(b) or 24(c) of this ordinance, the Bond Registrar shall cause notice of the proposed supplement or amendment to be given by ((~~first class~~)) first-class mail (i) to all registered owners of the ((~~then outstanding~~)) then-outstanding Parity Bonds, (ii) to each provider of Bond Insurance or a Reserve Security, and (iii) to each Rating Agency. Such notice shall briefly set forth the nature of the proposed supplement or amendment and shall state that a copy is on file at the office of the City Clerk for

inspection by all owners of the then-outstanding Parity Bonds.

(e) **Effective Date; Consents**. Any supplement or amendment, substantially as described in the notice mailed pursuant to subsection 24(d) of this ordinance, may go into effect upon delivery to the Bond Registrar of (i) the required consents, in writing, of registered owners of the Parity Bonds, and (ii) an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance. Upon the effective date thereof, such supplement or amendment will be valid and binding upon the City in accordance with its terms and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on any Tax-Exempt Bonds.

If registered owners of not less than the percentage of Parity Bonds required by this section shall have consented to and approved such a supplement or amendment, no owner of any Parity Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount. It shall not be necessary to obtain approval of the particular form of any proposed supplement, but it shall be sufficient if the consent shall approve the substance thereof.

(f) **Effect of Amendment or Supplement**. Upon the effective date of any ((~~supplement or~~)) amendment or supplement, this ordinance (or the relevant Bond Document, if not set forth ((~~herein~~)) in this ordinance) shall be deemed to be modified and amended in accordance therewith,

and the respective rights, duties, and obligations of the City and all owners of Parity Bonds then outstanding shall thereafter be determined, exercised, and enforced in accordance with and subject in all respects to such modifications and amendments. All the terms and conditions of any such supplement or amendment shall be deemed to be a part of this ordinance and the Bond Documents for any and all purposes.

(g) **Special Amendments**. If and to the extent that it is determined that the written consent of Registered Owners of the Bonds is required under subsection 24(b) or 24(c) of this ((~~section~~)) ordinance, the Registered Owners from time to time of the Bonds, by taking and holding the same, are ((~~hereby~~)) deemed to have consented to any supplement or amendment to the Bond Documents effecting any one or more of the following changes:

(i) When calculating "Annual Debt Service," to permit or require ((~~Tax Credit Subsidy Payments~~)) any tax credit payments (or other similar payments) in respect of any Tax-Advantaged Bonds expected to be received by the City ((~~in any~~)) during a given period to be credited against amounts required to be paid in respect of interest on the Parity Bonds in that period; and

(ii) To permit or require ((~~Tax Credit Subsidy Payments~~)) tax credit payments (or similar payments) in respect of Tax-Advantaged Bonds to be deposited into the Principal and Interest Subaccount and credited against the Net Revenue otherwise required to be deposited into the Principal and Interest Subaccount; and

(iii) To permit the reimbursement obligations of the City under any Qualified Letter of Credit or Qualified Insurance (other than a Qualified Letter of Credit or Qualified Insurance obtained to satisfy all or part of the Reserve Requirement) to be secured by a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of the principal of and

interest on Parity Bonds.

(p) **Amendments to Section 25**. Section 25 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 25. **Defaults and Remedies.**

(a) **Events of Default.** Each of the following shall constitute an Event of Default with respect to the Bonds:

(i) If a default is made in the payment of the principal of or interest on any of the Bonds when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the covenants, conditions ((~~and~~)), or agreements on the part of the City set forth in this ordinance or the applicable Bond Documents (except as otherwise provided herein or in such Bond Documents) and such default or defaults have continued for a period of six months after the City has received from the Bond Owners' Trustee (as defined ((~~below~~)) in subsection 25(b) of this ordinance) or from the registered owners of not less than 25((~~%~~)) percent in principal amount of the Parity Bonds a written notice specifying and demanding the cure of such default. However, if the default in the observance and performance of any other of the covenants, conditions and agreements is one which cannot be completely remedied within the six months after written notice has been given, it shall not be an Event of Default with respect to the Bonds as long as the City has taken active steps within the six months after written notice has been given to remedy the default and is diligently pursuing such remedy.

Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with the Continuing Disclosure ((~~Agreement~~)) Certificate shall not constitute an Event of Default, and the sole remedy of any holder of a Bond in that case shall be to seek an order of specific performance from an appropriate court to compel the City to comply

with the Continuing Disclosure ((~~Agreement~~)) Certificate.

(b) **Bond Owners' Trustee.** So long as such Event of Default has not been remedied, a trustee (the "Bond Owners' Trustee") may be appointed by the registered owners of 25((~~%~~)) percent in principal amount of the ((~~then outstanding~~)) then-outstanding Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized and delivered to such Bond Owners' Trustee, notification thereof being given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. Any Bond Owners' Trustee appointed under the provisions of this subsection shall be a bank or trust company organized under the laws of the State of Washington or the State of New York or a national banking association. The bank or trust company acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of a majority in principal amount of the Parity Bonds then outstanding, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized. The Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses and liabilities that may be incurred in the performance of its duties.

In the event that any Event of Default in the sole judgment of the Bond Owners' Trustee is cured and the Bond Owners' Trustee furnishes to the City a certificate so stating, that Event of Default shall be conclusively deemed to be cured and the City, the Bond Owners' Trustee and the registered owners of the Parity Bonds shall be restored to the same rights and position which they would have held if no Event of Default had occurred.

The Bond Owners' Trustee appointed in the manner herein provided, and each successor thereto, is declared to be a trustee for the registered owners of all the Parity Bonds then

outstanding and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(c) **Suits at Law or in Equity.** Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee may~~,~~ (and, upon the written request of the registered owners of not less than 25~~%~~ percent in principal amount of the Parity Bonds then outstanding, shall)((,)) take such steps and institute such suits, actions, or other proceedings, all as it may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds, to collect any amounts due and owing to or from the City, or to obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the Parity ((~~Bonds~~)) Bond Documents.

Nothing contained in this section shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Parity Bonds, and the remedy of acceleration is expressly denied to the registered owners of the Parity Bonds under any circumstances including, without limitation, upon the occurrence and continuance of an Event of Default.

Any action, suit, or other ((~~proceedings~~)) proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law. Any such suit, action or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the registered owners of those Parity Bonds, subject to the provisions of this ordinance. The respective registered owners of the Parity

Bonds, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective registered owners of those Parity Bonds, with authority to institute any such action, suit or proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the registered owner ((~~himself or herself~~)) might have done in person. Nothing ((~~herein~~)) in this ordinance shall be deemed to authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds, any plan of reorganization or adjustment affecting the Parity Bonds or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(d) **Application of Money Collected by Bond Owners' Trustee**. Any money collected by the Bond Owners' Trustee at any time pursuant to this section shall be applied in the following order of priority:

(i) ((~~to~~)) To the payment of the charges, expenses, advances and compensation of the Bond Owners' Trustee and the charges, expenses, counsel fees, disbursements and compensation of its agents and attorneys;

(ii) ((~~to~~)) To the payment to the persons entitled thereto of all installments of interest then due on the Parity Bonds in the order of maturity of such installments and, if the amount available shall not be sufficient to pay in full any installment or installments maturing on the same date, then to the payment thereof ratably, according to the amounts due thereon to the persons entitled thereto, without any discrimination or preference; and

(iii) ((~~to~~)) To the payment to the persons entitled thereto of the unpaid principal

amounts of any Parity Bonds which shall have become due (other than Parity Bonds previously called for redemption for the payment of which money is held pursuant to the provisions of the applicable Bond Documents), whether at maturity or by proceedings for redemption or otherwise, in the order of their due dates and, if the amount available shall not be sufficient to pay in full the principal amounts due on the same date, then to the payment thereof ratably, according to the principal amounts due thereon to the persons entitled thereto, without any discrimination or preference.

(e) **Duties and Obligations of Bond Owners' Trustee.** The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth ((~~herein~~)) in this ordinance. During an Event of Default, the Bond Owners' Trustee shall exercise such of the rights and powers vested in it hereby, and shall use the same degree of care and skill in its exercise((~~,~~)) as a prudent person would exercise or use under the circumstances in the conduct of ((~~his or her~~)) that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act, or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties, or obligations of the Bond Owners' Trustee shall be read into this ordinance.

The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct.

The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any Parity Bond until ((~~his or her title thereto~~)) registered ownership, if disputed, has

been established to its reasonable satisfaction.

The Bond Owners' Trustee may consult with counsel and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable for any neglect or default of any person, firm, or corporation employed and selected by it with reasonable care.

(f) **Suits by Individual Parity Bond Owners Restricted.** No owner of any one or more Parity Bonds shall have any right to institute any action, suit, or proceeding at law or in equity for the enforcement of same unless:

(i) ((~~an~~)) An Event of Default has happened and is continuing; and

(ii) ((~~a~~)) A Bond Owners' Trustee has been appointed; and

(iii) ((~~such~~)) Such owner previously shall have given to the Bond Owners' Trustee written notice of the Event of Default on account of which such suit, action, or proceeding is to be instituted; and

(iv) ((~~the~~)) The registered owners of 25((~~%~~)) percent in principal amount of the Parity Bonds then outstanding, after the occurrence of such Event of Default, have made written request of the Bond Owners' Trustee and have afforded the Bond Owners' Trustee a reasonable opportunity to institute such suit, action, or proceeding; and

(v) ((~~there~~)) There have been offered to the Bond Owners' Trustee security and indemnity satisfactory to it against the costs, expenses, and liabilities to be incurred therein or thereby; and

(vi) ((~~the~~)) The Bond Owners' Trustee has refused or neglected to comply with such request within a reasonable time.

No owner of any Parity Bond shall have any right in any manner whatever by ((~~his or her~~

)) the owner's action to affect or impair the obligation of the City to pay from Net Revenue the principal of and interest on such Parity Bonds to the respective registered owners thereof when due.

(q) **Amendments to Section 29**. Section 29 of Ordinance 125455, last amended by Ordinance 126482, is amended as follows:

Section 29. **General Authorization.** In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each of the other appropriate officers of the City are each authorized and directed to do everything as ((~~in his or her judgment may be~~)) such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in ((~~his or her~~)) the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any available tax credit payments or

other tax advantages available in respect ((~~of~~)) to any Series issued as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) ((~~Each of the~~)) The Mayor and the Director of Finance are each ((~~separately~~)) independently authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, providers of Qualified Insurance or Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to: the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in ((~~his or her~~)) the judgment of the Mayor or Director of Finance, as applicable, be necessary or appropriate.

Section 28. **Effect of Amendments to Omnibus Refunding Ordinance**. The amendments set forth in Section 27 of this ordinance are intended to supplement the Omnibus Refunding Ordinance in a manner that is not materially adverse to the owners of the Outstanding Parity Bonds. Nonetheless, any amendment set forth in that section that is found by a court of competent jurisdiction to materially adversely affect owners of Outstanding Parity Bonds shall be of no force or effect, and the provisions of the Omnibus Refunding Ordinance prior to the effective date of this amendatory ordinance shall continue in effect as to such Outstanding Parity Bonds.

Section 29. **Severability**. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of

this ordinance or the validity of its application to other persons or circumstances.

Section 30. **Ratification of Prior Acts**. Any action consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 31. **Section Headings**. Section headings in this ordinance are nonsubstantive.

Section 32. **Effective Date**. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Exhibit A - Outstanding Parity Bonds
Exhibit B - Form of Continuing Disclosure Certificate
Exhibit C - Outstanding Subordinate Obligations

EXHIBIT A

OUTSTANDING PARITY BONDS

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Drainage and Wastewater Improvement and Refunding Revenue Bonds, 2014	07/10/2014	$133,180,000	Ord. 124337	Ord. 124338	Res. 31531
Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2016	06/22/2016	$160,910,000	Ord. 124914	Ord. 124338	Res. 31674
Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2017	06/28/2017	$234,125,000	Ord 125297	Ord. 124338 (as amended by Ord. 124914)	Res. 31756
Drainage and Wastewater System Improvement Revenue Bond, 2020A (Ship Canal Water Quality Project-N18106WA) (WIFIA Loan)	04/24/2020	NTE $192,181,651	Ord. 125454 (as amended by Ord. 125712)	- -	- -
Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2021	06/08/2021	$111,010,000	Ord. 125454 (as amended by Ords. 125712 and 126222)	Ord. 125455	- -
Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2022	06/22/2022	$117,165,000	Ord. 126482	Ord. 125455 (as amended by Ord. 126482)	- -
Drainage and Wastewater System Improvement Revenue Bonds, 2023	06/08/2023	$97,940,000	Ord. 126715	- -	- -
Drainage and Wastewater System Improvement and Refunding Revenue Bonds, 2025	6/9/2025	$151,805,000	Ord. 126941	Ord. 125455 (as amended by Ord. 126482)	- -

EXHIBIT B

FORM OF CONTINUING DISCLOSURE CERTIFICATE

The City of Seattle, Washington (the "City"), makes the following written undertaking (the "Undertaking") for the benefit of the Owners of the City's Drainage and Wastewater Revenue Bonds, [Year] [Series Designation] (the "Bonds"), for the sole purpose of assisting the Purchaser in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the "Rule"), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the "Bond Ordinance").

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events. The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the "MSRB"), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data of the Drainage and Wastewater System of the type included in the final official statement for the Bonds and described in subsection (b) of this section ("annual financial information"). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or

their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds), if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the City, as such "Bankruptcy Events" are defined in the Rule; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect holders of the Bonds, if material; and (16) any default, event of acceleration, termination event, modification of terms, or other similar event under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of this Undertaking, the term "financial obligation" shall mean a debt obligation; a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation or a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation. The term "financial obligation" does

not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(iii) Timely notice of a failure by the City to provide required annual financial information on or before the date specified in subsection (b) of this section.

(b) Type of Annual Financial Information Undertaken to be Provided. The annual financial information and operating data that the City undertakes to provide in subsection (a) of this section:

(i) Shall consist of (1) annual financial statements of the Drainage and Wastewater System prepared in accordance with applicable generally accepted accounting principles applicable to governmental units (except as otherwise noted herein), as such principles may be changed from time to time and as permitted by applicable state law; (2) a statement of outstanding bonded debt secured by revenues of the Drainage and Wastewater System; (3) debt service coverage ratios; (4) general customer statistics, such as number and type of customers and revenues by customer class; and (5) current drainage rates and wastewater rates;

(ii) Shall be provided not later than the last day of the ninth month after the end of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year may be changed as required or permitted by state law, commencing with the City's fiscal year ending December 31, 20__; and

(iii) May be provided in a single document or multiple documents, and may be incorporated by specific reference to documents available to the public on the Internet website of the MSRB or filed with the Securities and Exchange Commission.

(c) Amendment of Undertaking. This Undertaking is subject to amendment after the primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any

broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB, under the circumstances and in the manner permitted by the Rule, including:

(i) The amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the City, or type of business conducted by the City;

(ii) The Undertaking, as amended, would have complied with the requirements of the Rule at the time of the primary offering, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(iii) The amendment does not materially impair the interests of holders, as determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the Bond Ordinance at the time of the amendment.

The City will give notice to the MSRB of the substance (or provide a copy) of any amendment to this Undertaking and a brief statement of the reasons for the amendment. If the amendment changes the type of annual financial information to be provided, the annual financial information containing the amended financial information will include a narrative explanation of the effect of that change on the type of information to be provided.

(d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

(e) Termination of Undertaking. The City's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In addition, the City's obligations under this Undertaking shall terminate if those provisions of the Rule that require the City to comply with this Undertaking become legally inapplicable in respect

of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or other counsel familiar with federal securities laws delivered to the City, and the City provides timely notice of such termination to the MSRB.

(f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the City learns of any material failure to comply with this Undertaking, the City will proceed with due diligence to cause such noncompliance to be corrected. No failure by the City or other obligated person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole remedy of any Owner of a Bond shall be to take such actions as that Owner deems necessary, including seeking an order of specific performance from an appropriate court, to compel the City or other obligated person to comply with this Undertaking.

(g) Designation of Official Responsible to Administer Undertaking. The Director of Finance of the City (or such other officer of the City who may in the future perform the duties of that office) or the Director's designee is the person designated, in accordance with the Bond Ordinance, to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in accordance with the Rule, including, without limitation, the following actions:

(i) Preparing and filing the annual financial information undertaken to be provided;

(ii) Determining whether any event specified in subsection (a)(ii) has occurred, assessing its materiality, where necessary, with respect to the Bonds, and preparing and disseminating any required notice of its occurrence;

(iii) Determining whether any person other than the City is an "obligated person" within the meaning of the Rule with respect to the Bonds, and obtaining from such person

an undertaking to provide any annual financial information and notice of listed events for that person in accordance with the Rule;

(iv) Selecting, engaging and compensating designated agents and consultants, including but not limited to financial advisors and legal counsel, to assist and advise the City in carrying out this Undertaking; and

(v) Effecting any necessary amendment of the Undertaking.

EXHIBIT C

OUTSTANDING SUBORDINATE OBLIGATIONS

Loan Name/Reference	Project Description	Year of Agreement	Maximum Loan Amount
L0500007	High Point	2004	$ 2,714,959
L0600021	Thornton Creek	2006	6,819,995
PC12-951-033	Midvale	2011	4,000,000
L1200022	Capitol Hill Water Quality	2012	1,857,150
EL160631	Henderson	2015	39,414,526
EL190167	Ship Canal Water Quality Project	2019	25,000,000
PC20-96103-041	Pearl Street	2020	10,000,000
EL210276	Ship Canal Water Quality Project	2021	38,365,000
EL210311	Ship Canal Water Quality Project	2021	27,635,000
EL220699	Ship Canal Water Quality Project	2021	27,631,000
EL220700	Ship Canal Water Quality Project	2021	31,369,000
WQC-2024-SeaPUD-00059	South Thornton Natural Drainage System	2023	11,891,738

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Finance / SPU	Kristi Beattie Vas Duggirala	Saroja Redd Akshay Iyengar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the drainage and wastewater system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing drainage and wastewater system; authorizing the issuance and sale of drainage and wastewater revenue bonds in one or more series for the purposes of paying part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of those bonds; amending certain sections and subsections of Ordinance 125455, as last amended by Ordinance 126482 (the "Omnibus Refunding Ordinance"); and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This legislation provides legal authorization for the Drainage and Wastewater System to issue up to $128 million of bonds to fund a portion of capital expenditures outlined in the proposed 2026-2031 Capital Improvement Plan (CIP). Although the budget, capital plan, and rates make specific assumptions about the use of debt financing for a certain share of the capital program, separate authorization for the issuance of bonds is technically required. In addition, this legislation amends the Drainage and Wastewater Omnibus Refunding Ordinance adopted in Ordinance 125455 and last amended by Ordinance 126482 in 2021. These changes conform the Drainage and Wastewater Omnibus Refunding Ordinance authorizing the issuance of Refunding Parity Bonds with changes being made in this new money ordinance to reflect the retirement of the Build America Bonds of the Drainage and Wastewater System in 2025 and to make certain other technical updates to conform to the City's current legislative drafting conventions.

The Drainage and Wastewater bond sale is anticipated to occur in mid-2026. The bond proceeds, in addition to existing U.S. Environmental Protection Agency Water Infrastructure Finance Innovation Act (WIFIA), Washington State Department of Ecology State Revolving Fund (SRF) loans, and internally generated funds, will support the Drainage and Wastewater System capital program for roughly one year. The bond sizing is based on the adopted budget, Strategic Business Plan, rates, planned cash flow, and cash contribution targets. The bond proceeds may be used to provide for the Reserve Requirement (if necessary), as per existing bond covenants, and to pay issuance costs. Annual debt service is expected to be approximately $8.3 million beginning in 2027, with an interest-only payment expected in 2026.

Major projects supported by the bond issue include combined sewer overflows, rehabilitation of existing assets, flooding and sewer backup management, and projects related to Move Seattle, the waterfront, and information technology. For further information about the Drainage and

Wastewater CIP, please see the please see the Seattle Public Utilities (SPU) 2025-2030 Strategic Business Plan and the proposed 2026-2031 CIP. Bond funds, though fungible, will not be used to pay for the Ship Canal Water Quality Project, which is funded through WIFIA, SRF, and internally generated funds.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121090, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the municipal water system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing municipal water system; authorizing the issuance and sale of water system revenue bonds in one or more series for the purposes of paying or reimbursing part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds; creating certain accounts of the City relating to the bonds; and ratifying and confirming certain prior acts.

WHEREAS, The City of Seattle (the "City") owns, operates, and maintains a municipal water system as part of Seattle Public Utilities (the "Municipal Water System"), which Municipal Water System has from time to time required various additions, improvements, betterments, and extensions; and

WHEREAS, the City desires to acquire and construct a system or plan of further additions, improvements and betterments to, and extensions of, the Municipal Water System (the "Plan of Additions") as described in this ordinance, and needs to borrow funds to pay a portion of the costs of carrying out such Plan of Additions; and

WHEREAS, the City currently has outstanding certain water system revenue bonds (as identified in Exhibit A, the "Outstanding Parity Bonds"). Pursuant to the ordinances authorizing their issuance (the "Outstanding Parity Bond Ordinances"), the City reserved the right to issue additional bonds having a charge and lien on the net revenue of the Municipal Water System on a parity of lien with those Outstanding Parity Bonds ("Future Parity Bonds"), and is permitted to issue such Future Parity Bonds upon satisfaction of certain conditions (the "Parity Conditions"); and

WHEREAS, the City has determined that it is in the best interest of the City and its ratepayers to authorize,

subject to the provisions of this ordinance, the issuance and sale of water system revenue bonds to be designated as Parity Bonds, upon satisfaction of the Parity Conditions, to pay part of the cost of carrying out the Plan of Additions, to provide for the reserve requirement, and to pay the costs of issuance of those bonds; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. In this ordinance, the following capitalized terms shall have the meanings set forth in this section.

"Accreted Value" means, with respect to any Capital Appreciation Bond, (a) as of any Valuation Date, the amount determined for such Valuation Date in accordance with the applicable Parity Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues during any semiannual period in equal daily amounts on the basis of a year of 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"Adjusted Annual Debt Service" for any fiscal year means Annual Debt Service minus (a) an amount equal to ULID Assessments due in that year and not delinquent, (b) an amount equal to earnings from investments in the Reserve Subaccount, and (c) Annual Debt Service provided for by Parity Bond proceeds.

"Adjusted Gross Revenue" means, for any period, Gross Revenue (a) plus withdrawals from the Rate Stabilization Account made during that period, and (b) minus ULID Assessments collected, earnings from investments in the Reserve Subaccount, and deposits into the Rate Stabilization Account made during that period.

"Adjusted Net Revenue" means Adjusted Gross Revenue less Operating and Maintenance Expense.

"Annual Debt Service" for any calendar year means the sum of the amounts required in such calendar

year to pay the interest due in such calendar year on all Parity Bonds outstanding, excluding interest to be paid from the proceeds of the sale of Parity Bonds or other bonds; the principal of all outstanding Serial Bonds due in such calendar year; and the Sinking Fund Requirements, if any, for such calendar year. Additionally, for purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement and the conditions for the issuance of Future Parity Bonds and/or entering into Parity Payment Agreements, the following shall apply:

(a) **Calculation of Interest Due Generally.** Except as otherwise provided below, interest on any series of Parity Bonds shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of that series taken as a whole, at the rate or rates set forth in the applicable Parity Bond Documents.

(b) **Capital Appreciation Bonds.** For purposes of this definition, the principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Parity Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds.** The amount of interest deemed to be payable on any series of Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds would be equal to the rate that is 90 percent of the average RBI during the four calendar quarters preceding the quarter in which the calculation is made.

(d) **Interest on Parity Bonds With Respect to Which a Payment Agreement is in Force.** Debt service on Parity Bonds with respect to which a Payment Agreement is in force shall be based on the net economic effect on the City expected to be produced by the terms of the Parity Bonds and the terms of the Payment Agreement. For example, if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a variable rate is to produce an obligation bearing interest at a fixed interest

rate, the relevant series of bonds shall be treated as fixed interest rate bonds. And if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a fixed rate is to produce an obligation bearing interest at a variable interest rate, the relevant series of bonds shall be treated as Variable Interest Rate Bonds. Accordingly, the amount of interest deemed to be payable on any Parity Bonds with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Parity Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest component on the Parity Bonds to which the Payment Agreement is related, it shall be assumed that the fixed rate used in calculating Payment Agreement Payments will be equal to 105 percent of the fixed rate specified by the Payment Agreement and that the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Parity Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements.** For any period during which Payment Agreement Payments on a Parity Payment Agreement are taken into account in determining Annual Debt Service on related Parity Bonds under paragraph (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement. However, for any Parity Payment Agreement during a period in which Payment Agreement Payments are not taken into account under paragraph (d) of this definition because the Parity Payment Agreement is not then related to any outstanding Parity Bonds, payments on that Parity Payment Agreement shall be taken into account as follows:

(i) If City is Obligated to Make Payments Based on a Fixed Rate. If the City is obligated to

make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City is Obligated to Make Payments Based on a Variable Rate Index.** If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Parity Payment Agreement.

(f) **Balloon Bonds.** For purposes of calculating debt service on any Balloon Bonds, it shall be assumed that the principal of those Balloon Bonds, together with interest thereon at a rate equal to the assumed RBI-based rate set forth in paragraph (c) of this definition, will be amortized in equal annual installments over a term of 30 years.

(g) **Adjustments for Defeased Bonds.** For purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement, and the Parity Conditions, Annual Debt Service shall be adjusted as set forth in subsection 21(d) of this ordinance.

"**Authorized Denomination**" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denomination as may be specified in the applicable Bond Documents.

"**Average Annual Debt Service**" means, at the time of calculation, the sum of the Annual Debt Service remaining to be paid to the last scheduled maturity of the applicable series of Parity Bonds, divided by the

number of years such bonds are scheduled to remain outstanding.

"**Balloon Bonds**" means any series of Parity Bonds, the aggregate principal amount (including Sinking Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25 percent or more of the initial aggregate principal amount of such series of Parity Bonds.

"**Beneficial Owner**" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"**Bond Counsel**" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"**Bond Documents**" means (a)(i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), and (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the bond sale terms and additional terms, conditions, or covenants pursuant to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

"**Bond Insurance**" means any municipal bond insurance policy, guaranty, surety bond, or similar credit enhancement device providing for or securing the payment of all or part of the principal of and interest on any Parity Bonds, issued by an insurance company licensed to conduct an insurance business in any state of the United States (or by a service corporation acting on behalf of one or more such insurance companies), or by any other financial institution qualified to provide such credit enhancement device.

"**Bond Purchase Contract**" means a written offer to purchase a Series of the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"**Bond Register**" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"**Bond Registrar**" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration.

"**Bond Sale Terms**" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, date or dates of the Bonds, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions, or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in a Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"**Bonds**" means the Municipal Water System revenue bonds issued pursuant to this ordinance.

"**Book-Entry Form**" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"**Capital Appreciation Bond**" means any Parity Bond, all or a portion of the interest on which is compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents and is payable only upon redemption or on the maturity date of such Parity Bond. A Parity Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the

conversion date. For purposes of computing the principal amount of Parity Bonds held by the Owner of any Capital Appreciation Bond in connection with any notice, consent, request, or demand, the principal amount of a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"**Capital Improvement Program**" or "**CIP**" means those portions of the City's "2026-2031 Capital Improvement Program" relating to the Municipal Water System, adopted by the City in conjunction with the adoption of the 2026 budget, together with any previously adopted capital improvement program. For purposes of this ordinance, the CIP includes all amendments, updates, supplements or replacements that may be adopted from time to time by ordinance.

"**City**" means The City of Seattle, Washington.

"**City Council**" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as amended at any time, and regulations thereunder.

"Construction Account" means the account or subaccount created in the Water System Construction Account within the Water Fund for the deposit of proceeds of the Bonds, pursuant to Section 12 of this ordinance.

"**Continuing Disclosure Certificate**" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure certificate executed pursuant to Section 23 of this ordinance, in substantially the form attached to this ordinance as Exhibit B.

"**Contract Resource Obligation**" means an obligation of the City that is designated as a Contract Resource Obligation and is entered into in accordance with Section 20 of this ordinance.

"**Coverage Requirement**" means Adjusted Net Revenue equal to at least 1.25 times Adjusted Annual Debt Service on all Parity Bonds then outstanding.

"**Covered Parity Bonds**" means all Outstanding Parity Bonds, each Series of the Bonds, and each series of Future Parity Bonds, excluding each series of Parity Bonds for which the applicable Bond Documents provide that such series shall not be treated as a series of Covered Parity Bonds and shall not be secured by the amounts in the Reserve Subaccount. For purposes of the Bond Documents applicable to the Outstanding Parity Bonds issued in 2017, 2021, 2022, 2024, and 2025, the Reserve Covenant Date (as defined therein) has occurred and those Outstanding Parity Bonds are excluded from the definition of Covered Parity Bonds.

"**Defeasible Bonds**" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"**Director of Finance**" or "**Director**" means the City's Director of Finance or such other officer who succeeds to substantially all of the responsibilities of that office.

"**DTC**" means The Depository Trust Company, New York, New York.

"**Event of Default**" has the meaning given in subsection 25(a) of this ordinance.

"**Fiscal Agent**" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may later appoint.

"**Future Parity Bond Ordinance**" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"**Future Parity Bonds**" means, with reference to any Series, all revenue bonds and obligations of the Municipal Water System (other than that Series and any other Parity Bonds then outstanding), issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien on Net Revenue equal in priority with the charge and lien upon such revenue for the payment of the amounts required to be paid into the Parity Bond Account in accordance with Section 15 of this ordinance. Future Parity Bonds may include Parity Payment Agreements and any other obligations issued in compliance with the Parity Conditions.

"**Government Obligations**" means, unless otherwise limited in the Bond Documents for a particular

Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as in effect at the time such government obligation is acquired.

"**Gross Revenue**" means (a) all income, revenues, receipts, and profits derived by the City through the ownership and operation of the Municipal Water System; (b) the proceeds received by the City directly or indirectly from the sale, lease, or other disposition of any of the properties, rights or facilities of the Municipal Water System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the ownership and operation of the Municipal Water System. Gross Revenue does not include: (a) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenue; (b) investment income set aside for or earned on money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (c) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations, or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenue hereunder; (d) the proceeds of any borrowing for capital improvements (or the refinancing thereof); (e) the proceeds of any liability or other insurance, including but not limited to insurance proceeds compensating the City for the loss of a capital asset, but excluding business interruption insurance or other insurance of like nature insuring against the loss of revenues; (f) general ad valorem taxes, excise taxes and special assessments (other than ULID Assessments), including interest and penalties thereon; and (g) earnings of any separate utility system that may be created, acquired, or constructed by the City pursuant to Section 19 of this ordinance.

"**Independent Utility Consultant**" means an independent person or firm having a favorable reputation for skill and experience with municipal water systems of comparable size and character to the Municipal Water

System in such areas as are relevant to the purpose for which they were retained.

"**Issue Date**" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"**Letter of Representations**" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as amended at any time, or an agreement with a substitute or successor Securities Depository.

"**Maximum Annual Debt Service**" means, at the time of calculation, the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to the Parity Bonds then outstanding.

"**MSRB**" means the Municipal Securities Rulemaking Board.

"**Municipal Water System**" means the water system of the City as it now exists, and all additions thereto and betterments and extensions thereof at any time made, together with any utility systems of the City hereafter combined with the Municipal Water System. The Municipal Water System shall not include any separate utility system that may be created, acquired, or constructed by the City as provided in Section 19 of this ordinance.

"**Net Revenue**" means, for any period, Gross Revenue less Operating and Maintenance Expense.

"**Omnibus Defeasance Ordinance**" means Ordinance 126226, as amended at any time, authorizing the defeasance of Defeasible Bonds (as such ordinance may be amended from time to time), or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"**Omnibus Refunding Ordinance**" means (a) Ordinance 125714 (as amended by Ordinance 126483, the "2019 Omnibus Refunding Ordinance"), (b) from and after its effective date, the ordinance adopted at substantially the same time as this ordinance to amend and replace the 2019 Omnibus Refunding Ordinance (the "2026 Omnibus Refunding Ordinance") including future amendments, or (c) any other ordinance authorizing the issuance of Refunding Parity Bonds for the purpose of refunding Refundable Bonds, pursuant to

which the Bonds (or any Series of the Bonds) are designated as "Refundable Bonds."

"**Operating and Maintenance Expense**" means all expenses incurred by the City in causing the Municipal Water System to be operated and maintained in good repair, working order and condition, including without limitation: (a) deposits, premiums, assessments, or other payments for insurance, if any, on the Municipal Water System; (b) payments into pension funds; (c) State-imposed taxes; (d) amounts due under Contract Resource Obligations in accordance with Section 20 of this ordinance; (e) payments made to another person or entity for the receipt of water supply or transmission or other commodity or service; and (f) payments with respect to any other expenses of the Municipal Water System that are properly treated as Operating and Maintenance Expense under generally accepted accounting principles applicable to municipal corporations, including payments (other than payments out of proceeds of Parity Bonds or other obligations not issued to pay current expenses of the Municipal Water System) into reasonable reserves for items of operating or maintenance expense the payment of which is not immediately required. Operating and Maintenance Expense does not include: depreciation, amortization or other similar recognitions of non-cash expense items made for accounting purposes only including non-cash pension expense; taxes levied or imposed by the City or payments in lieu of City taxes; payments of claims or judgments; or capital additions or capital replacements of the Municipal Water System.

"**Outstanding Parity Bond Ordinances**" means those ordinances authorizing the issuance and sale of the Outstanding Parity Bonds, as identified in Exhibit A to this ordinance.

"**Outstanding Parity Bonds**" means those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date (or in reference to a particular series of Parity Bonds), Outstanding Parity Bonds shall mean those Parity Bonds, including any Parity Bonds issued subsequent to the effective date of this ordinance, that are outstanding as of that date (or as of the Issue Date of the referenced series of Parity Bonds).

"**Owner**" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"**Parity Bond Account**" means the Water Revenue Parity Bond Account created by Ordinance 116705 in the Water Fund for the purpose of paying and securing payment of the principal of and interest on Parity Bonds.

"**Parity Bond Documents**" means those Bond Documents applicable to a series of Parity Bonds.

"**Parity Bond Ordinance**" means any ordinance passed by the City Council providing for the issuance and sale of a series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"**Parity Bonds**" means the Outstanding Parity Bonds, each Series of the Bonds, and any Future Parity Bonds then outstanding. Parity Bonds may include Parity Payment Agreements in accordance with Section 17 of this ordinance.

"**Parity Certificate**" means a certificate delivered pursuant to Section 17 of this ordinance for purposes of satisfying the Parity Conditions in connection with the issuance of Future Parity Bonds.

"**Parity Conditions**" means (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in subsection (a) of this definition, together with the conditions set forth in Section 17 of this ordinance.

"**Parity Payment Agreement**" means a Payment Agreement which is entered into in compliance with the Parity Conditions and under which the City's payment obligations are expressly stated to constitute a charge and lien on Net Revenue equal in rank with the charge and lien upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of interest on Parity Bonds. For purposes of determining percentages of ownership of Parity Bonds under this ordinance or under applicable Parity Bond Documents, Parity Payment Agreements shall be deemed to have no principal amount, and any notice, consent,

or similar rights (if any) shall be determined only as set forth in the applicable Parity Payment Agreement.

"**Payment Agreement**" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and that provides for (i) an exchange of payments based on interest rates, or ceilings or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"**Payment Agreement Payments**" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"**Payment Agreement Receipts**" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"**Permitted Investments**" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended at any time.

"**Plan of Additions**" means, together, the CIP and the Water System Plan, as modified at any time. The Plan of Additions includes (a) the purchase and installation of all materials, supplies, appliances, equipment and facilities; (b) the acquisition of all permits, franchises, property and property rights, and other capital assets; and (c) all engineering, consulting and other professional services and studies (whether performed by the City or by other public or private entities), each as necessary or convenient to carry out the Plan of Additions. The Plan of Additions includes all amendments, updates, supplements or replacements to the CIP or the Water System Plan, all of which automatically shall constitute amendments to the Plan of Additions. The Plan of

Additions also may be modified to include other improvements, without amending the CIP or the Water System Plan, if the City determines by ordinance that those amendments or other improvements constitute a system or plan of additions to or betterments or extensions of the Municipal Water System.

"**Pricing Certificate**" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"**Principal and Interest Subaccount**" means the subaccount of that name created in the Parity Bond Account for the payment of the principal of and interest on Parity Bonds.

"**Purchaser**" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance as underwriter, purchaser, or successful bidder in a sale of any Series.

"**Qualified Counterparty**" means a party (other than the City or a party related to the City) who is the other party to a Payment Agreement, (a)(i) whose senior debt obligations are rated in one of the three highest rating categories of each Rating Agency (without regard to any gradations within a rating category), or (ii) whose obligations under the Payment Agreement are guaranteed for the entire term of the Payment Agreement by a bond insurer or other institution that has been assigned a credit rating in one of the two highest rating categories (without regard to any gradations within a rating category) of each Rating Agency; and (b) who is otherwise qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"**Qualified Insurance**" means any Bond Insurance that, as of the time of issuance of such credit enhancement device, is provided by an entity rated in one of the two highest rating categories (without regard to any gradations within a rating category) by at least two nationally recognized rating agencies.

"**Qualified Letter of Credit**" means any letter of credit, standby bond purchase agreement, or other liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bonds, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to any

gradations within such rating categories) by at least two nationally recognized rating agencies.

"**Rate Stabilization Account**" means the account of that name created in the Water Fund pursuant to Ordinance 116705 and redesignated for accounting purposes as the Revenue Stabilization Subfund of the Water Fund pursuant to Ordinance 120875.

"**Rating Agency**" means any nationally recognized rating agency then maintaining a rating on a series of then outstanding Parity Bonds at the request of the City.

"**RBI**" means The Bond Buyer Revenue Bond Index or comparable index, or, if no comparable index can be obtained, 80 percent of the interest rate for actively traded 30-year United States Treasury obligations.

"**Record Date**" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding the interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"**Refundable Bonds**" means Parity Bonds that may be refunded pursuant to the Omnibus Refunding Ordinance. For purposes of this provision, each Series of the Bonds issued pursuant to this ordinance is designated as a series of Refundable Bonds.

"**Refunding Parity Bonds**" means Future Parity Bonds that satisfy the applicable Parity Conditions and are issued pursuant to the Omnibus Refunding Ordinance, or other Future Parity Bond Ordinance, for the purpose of refunding any Refundable Bonds.

"**Registered Owner**" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under the Letter of Representations, the Registered Owner of such Series shall mean the Securities Depository.

"**Reserve Requirement**" means the lesser of (a) Maximum Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Covered

Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed the sum of 10 percent of the proceeds of each series of Covered Parity Bonds then outstanding, determined as of the Issue Date of each such series.

"**Reserve Security**" means any Qualified Insurance or Qualified Letter of Credit obtained by the City to satisfy part or all of the Reserve Requirement, and that is not cancelable on less than three years' notice.

"**Reserve Subaccount**" means the subaccount of that name created in the Parity Bond Account for the purpose of securing the payment of the principal of and interest on Parity Bonds.

"**Rule 15c2-12**" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 as amended.

"**SEC**" means the United States Securities and Exchange Commission.

"**Securities Depository**" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"**Serial Bonds**" means Parity Bonds maturing in specified years and for which no Sinking Fund Requirements are mandated.

"**Series**" means a series of the Bonds issued pursuant to this ordinance.

"**Sinking Fund Account**" means any account created in the Parity Bond Account to amortize the principal of or make mandatory redemptions of Term Bonds.

"**Sinking Fund Requirement**" means, for any calendar year, the principal portion of any Term Bond (including redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established in the applicable Bond Documents.

"**State**" means the State of Washington.

"**State Auditor**" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to perform audits.

"**System of Registration**" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10 as amended.

"**Tax-Advantaged Bond**" means any Bond that is designated by the City as a tax-advantaged bond, including tax credit bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, pursuant to which the City is able to obtain a tax credit payment or any other type of tax advantage.

"**Tax-Exempt Bond**" means any Parity Bond the interest on which is intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Taxable Bond**" means any Parity Bond the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Term Bond**" means any Parity Bond that is issued subject to mandatory redemption in Sinking Fund Requirements prior to its maturity date.

"**ULID**" means a utility local improvement district of the City created for the acquisition or construction of additions to and betterments and extensions of the Municipal Water System.

"**ULID Assessments**" means all assessments levied and collected in a ULID, if and only if those assessments are pledged to be paid into the Parity Bond Account, in which case they shall be included in Gross Revenue. ULID Assessments shall include all installments of principal, payments of interest, and penalties and interest on delinquencies, but shall not include any prepaid assessments paid into a construction fund or account.

"**Valuation Date**" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Parity Bond Documents, on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"**Variable Interest Rate**" means any interest rate that fluctuates during the stated term of a Parity Bond (or during a stated period during which the Parity Bond is designated as a Variable Interest Rate Bond), whether

due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"**Variable Interest Rate Bond**" means, for any period of time, any Parity Bond that bears interest at a Variable Interest Rate during that period. A Parity Bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of: (a) interest rates on a particular series of Parity Bonds, as set forth in the applicable Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds issued at substantially the same time, or (ii) a Payment Agreement related to that particular series of Parity Bonds, is to produce obligations that bear interest at a fixed rate. A Parity Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to produce an obligation that bears interest at a Variable Interest Rate.

"**Water Fund**" means the fund of that name into which is paid the Gross Revenue of the Municipal Water System.

"**Water System Plan**" means the long-range water system plan known as the 2019 Water System Plan adopted by the City in Ordinance 125687, as that plan may be amended, updated, supplemented, or replaced from time to time.

Section 2. **Adoption of Plan of Additions**. The City specifies, adopts, and orders the Plan of Additions to be carried out as generally provided for in the documents comprising the Plan of Additions. The estimated cost of the Plan of Additions, as near as may be determined, is declared to be approximately $974 million, of which approximately $108 million is expected to be financed from proceeds of the Bonds and investment

earnings thereon.

Section 3. **Authorization of Bonds; Due Regard Finding**.

(a) **The Bonds**. The City is authorized to issue Municipal Water System revenue bonds, payable from the sources described in Section 13 of this ordinance, in the maximum principal amount stated in Section 5 of this ordinance, to provide funds (a) to pay or reimburse part of the cost of carrying out the Plan of Additions; (b) to provide for the Reserve Requirement (if necessary); (c) to capitalize interest on (if necessary) and pay the costs of issuance of the Bonds; and (d) for other Municipal Water System purposes approved by ordinance. The Bonds may be issued in one or more Series and may be combined with other Municipal Water System revenue bonds (including Refunding Parity Bonds) authorized separately. The Bonds shall be designated Water System Revenue Bonds and shall be numbered separately and shall have any name, year, series, or other labels as deemed necessary or appropriate by the Director of Finance.

(b) **City Council Finding**. The City Council finds that, in creating the Parity Bond Account and in fixing the amounts to be paid into it in accordance with this ordinance and the parameters for the Bond Sale Terms set forth in Section 5 of this ordinance, the City Council has exercised due regard for the cost of operation and maintenance of the Municipal Water System, and is not setting aside into the Parity Bond Account a greater amount than in the judgment of the City Council, based on the rates established from time to time consistent with subsection 16(b) of this ordinance, will be sufficient, in the judgment of the City Council, to meet all expenses of operation and maintenance of the Municipal Water System and to provide the amounts previously pledged for the payment of all outstanding obligations payable out of Gross Revenues and pledged for the payment of the Bonds. Therefore, the City Council finds that the issuance and sale of the Bonds is in the best interest of the City and the public interest.

Section 4. **Manner of Sale of Bonds**. The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement and may select and enter into agreements with remarketing agents or providers of liquidity with respect to Variable Interest Rate Bonds. The

Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements, and to provide for the use of an electronic bidding mechanism; to determine matters relating to a forward or delayed delivery of the Bonds; and to determine such other matters and take such other action as, in the Director's determination, may be necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be sold on Bond Sale Terms consistent with the parameters set forth in Section 5 of this ordinance.

Section 5. **Appointment of Designated Representative; Bond Sale Terms**.

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. The maximum aggregate principal amount of all Series of the Bonds authorized by this ordinance is not to exceed $108 million.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance. The initial Issue Date (without restricting any reissuance date with respect to a Series of Variable Interest Rate Bonds) may be no later than December 31, 2028.

(iii) **Denominations**. The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent

date to which interest has been paid or duly provided, whichever is later, unless otherwise provided in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The true interest cost for any fixed rate Series may not exceed a rate of 10 percent per annum. The Bond Documents for any Series may provide for multiple interest rates and interest rate modes, and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond, in accordance with any Sinking Fund Requirements applicable to Term Bonds, and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. Each Bond shall mature no later than 40 years after its Issue Date.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in the Director's discretion, consistent with Section 8 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more dates occurring not more than 10-1/2 years after the Issue Date.

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in principal payment amounts set forth in Sinking Fund Requirements, consistent with subsection 8(b) of this ordinance.

(C) **Extraordinary Redemptions**. The Director of Finance may designate any Bond as

subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent with the parameters set forth in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Expected Life of Capital Facilities**. As of the Issue Date of each Series, the Director of Finance must find to the Director's satisfaction that the average expected life of the capital facilities to be financed with the proceeds (or allocable share of proceeds) of that Series exceeds the weighted average maturity of such Series (or share thereof) allocated to financing those capital facilities.

(B) **Parity Conditions Satisfied**. As of the Issue Date of each Series, the Director of Finance must find that the Parity Conditions have been met or otherwise satisfied, so that such Series is permitted to be issued as Parity Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Bond Insurance, a Reserve Security, Qualified Letter of Credit, credit enhancement, or any Payment Agreement as the Director of Finance may find necessary or desirable. The Bond Sale Terms for any Series may provide for multiple interest rate modes and may include provisions for conversion from any interest rate mode to any other mode. To that end, the Bond Sale Terms may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of the

Bonds); provisions for the conversion of interest rate modes; provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty; and requirements to give notice to or obtain the consent of a credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Reserve Requirement**. The Bond Sale Terms must establish whether the Series is to be treated as Covered Parity Bonds and must establish the method of providing for the Reserve Requirement, consistent with Section 15 of this ordinance.

(E) **Tax Status of the Bonds**. The Director of Finance may determine that any Series of the Bonds may be designated or qualified as Tax-Exempt Bonds, Taxable Bonds, or Tax-Advantaged Bonds consistent with Section 22 of this ordinance.

Section 6. **Bond Registrar; Registration and Transfer of Bonds**.

(a) **Registration and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration.

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's

certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, interest rate, and maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the

Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided in this ordinance.

Nothing in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond or Bonds shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a new Bond or Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that such Bond or Bonds were actually lost, stolen or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 7. **Payment of Bonds**.

(a) **Payment**. Each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents applicable to that Series. Principal of and interest on each Bond issued as a Parity Bond shall be payable solely out of the Parity Bond Account and shall not be a general obligation of the City. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held In Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held In Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the

Record Date. The City, however, is not required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 8. **Redemption and Purchase of Bonds**.

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City on the dates and on the terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds of any Series may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed at a price equal to 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining mandatory redemption installment payments for that Term Bond in the manner directed by the Director of Finance. In the absence of direction by the Director of Finance, credit shall be allocated to each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption**. All or some of the Bonds of any Series may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the maturity

or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed and, if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar randomly in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 9. **Notice of Redemption; Rescission of Notice**. Unless otherwise set forth in the applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not fewer than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related optional redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled optional redemption date. Any notice of optional redemption that is rescinded by the Director of Finance shall be of no effect, and the

Bonds for which the notice of optional redemption has been rescinded shall remain outstanding.

Section 10. **Failure to Pay Bonds**. If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the Parity Bond Account and the other sources pledged in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including principal, redemption premium (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Account and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 25 of this ordinance.

Section 11. **Form and Execution of Bonds**. The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law and shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile. The seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series and other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms) and manually signed by the Bond Registrar shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, [Water System Revenue Bonds], [Year], [Series and other designation, if any], described in [this ordinance]." The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing the officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, issued, and delivered and, when authenticated, issued, and delivered, shall be as binding on the City as though that person

had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although the person did not hold the required office on the Issue Date of that Series of the Bonds.

Section 12. **Construction Account; Deposit of Proceeds**. An account to be known as the "Water System Construction Subaccount, 2026" is created in the Water System Construction Account within the Water Fund. After depositing accrued interest (if any) into the Principal and Interest Subaccount and depositing amounts necessary to provide for the Reserve Requirement (if any) into the Reserve Subaccount, the remaining principal proceeds of the sale of a Series of the Bonds shall be deposited into the Construction Account (or such other fund or account as may be directed by the Director of Finance) to be used (a) to pay part of the costs of carrying out the Plan of Additions, and (b) to pay capitalized interest on (if necessary) and the costs of issuance of the Series. Until needed to pay such costs, the City may temporarily invest principal proceeds and interest earned thereon in any Permitted Investments, and the investment earnings may be either (a) retained in the Construction Account to be spent for the purposes of that account, or (b) deposited in the Parity Bond Account, as determined by the Director of Finance.

Section 13. **Security for the Bonds; Parity with Outstanding Parity Bonds**. The Bonds shall be special limited obligations of the City payable from and secured solely by the Net Revenue (including all ULID Assessments, if any) and money in the Parity Bond Account and the subaccounts therein, except that money in the Reserve Subaccount shall secure only Covered Parity Bonds. The Net Revenue (including all ULID Assessments, if any) is pledged to make the payments into the Parity Bond Account required by this ordinance. This pledge constitutes a charge and lien upon such Net Revenue prior and superior to all other liens and charges whatsoever.

The Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations that are a charge or lien upon

Net Revenue subordinate to the payments required to be made from Net Revenue into the Parity Bond Account and the subaccounts therein. The City covenants that, for as long as any Bond is outstanding, it will not issue any other revenue obligations (or create any special fund or account therefor), that will have any priority over, or that will rank on a parity with, the payments required in respect of the Parity Bonds, and that it will issue Future Parity Bonds only accordance with Section 17 of this ordinance.

The Bonds shall not constitute general obligations of the City, the State, or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State, or any political subdivision of the State not specifically pledged by this ordinance.

Section 14. **Priority Expenditure of Gross Revenue; Flow of Funds**. Gross Revenue shall be deposited as received in the Water Fund and used for the following purposes only in the following order of priority:

(a) To pay Operating and Maintenance Expense;

(b) To make when due all payments into the Principal and Interest Subaccount required to be made in order to pay the interest on and principal of all Parity Bonds (including all net payments under Parity Payment Agreements), and to make payments due under any agreement with a provider of a Reserve Security which agreement requires those payments to be treated on a parity of lien with the Parity Bonds;

(c) To make all payments required to be made (i) into the Reserve Subaccount with respect to Covered Parity Bonds, and (ii) under any agreement with a provider of a Reserve Security, which agreement requires those payments to be treated on a parity of lien with the payments required to be made into the Reserve Subaccount;

(d) To make all payments required to be made into any revenue bond, note, warrant or other revenue obligation redemption fund, debt service account, or reserve account created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity

Bonds; and

(e) Without priority, for any of the following purposes: to retire by redemption or purchase any outstanding revenue bonds or revenue obligations of the Municipal Water System; to make necessary additions, betterments, improvements, repairs, extensions, and replacements of the Municipal Water System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenue; to make deposits to the Rate Stabilization Account; or for any other lawful Municipal Water System purposes.

Section 15. **Parity Bond Account**. A special account of the City known as the Parity Bond Account has been previously created and shall be maintained as a separate account within the Water Fund for the sole purpose of paying the principal of and premium, if any, and interest on the Parity Bonds as the same shall become due. The Parity Bond Account consists of the Principal and Interest Subaccount and the Reserve Subaccount and may additionally include such subaccounts as the Director of Finance may deem necessary, so long as the maintenance of such subaccounts does not conflict with the rights of the owners of Parity Bonds. Principal of, premium (if any), and interest on the Parity Bonds shall be payable out of the Parity Bond Account.

(a) **Required Payments Into the Parity Bond Account**. So long as any Parity Bonds are outstanding (including amounts required under any Parity Payment Agreement), the City shall set aside and pay into the Parity Bond Account all ULID Assessments upon their collection and, out of Net Revenue, certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Principal and Interest Subaccount on or before each date on which interest on or principal of Parity Bonds (including Sinking Fund Requirements and net payments under any Parity Payment Agreements) shall become due and payable, an amount that will be sufficient, together with other money on deposit therein, to pay such principal, interest, Sinking Fund Requirements, and net payments then due on Parity Payment Agreements as the same shall become due; and

(ii) Into the Reserve Subaccount, an amount necessary to provide for the Reserve Requirement

within the time and in the manner required by this ordinance and the Bond Sale Terms. The amount necessary, if any, to satisfy the Reserve Requirement upon the issuance of a Series of the Bonds may be funded (A) on the Issue Date by a deposit of bond sale proceeds, available funds of the Municipal Water System, or a Reserve Security; or (B) in annual installments from Net Revenue so that the Reserve Requirement is fully funded by no later than the fifth anniversary of the Issue Date of such Series. The manner of funding the Reserve Requirement for the Bonds shall be set forth in the Bond Documents.

To meet the required payments to be made into the Parity Bond Account, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption, or defeasance of any Parity Bonds by the use of money on deposit in any subaccount in the Parity Bond Account as long as the money remaining in those subaccounts is sufficient to satisfy the required deposits in those subaccounts for the remaining Parity Bonds.

Until the defeasance or redemption of the 2012 Bonds and 2015 Bonds, to the extent required to permit the City to credit the amount of any existing Reserve Security against the amount needed to satisfy the Reserve Requirement for the outstanding 2012 Bonds and 2015 Bonds, the City further agrees that upon receipt of a notice of cancellation of any Reserve Security that is then used to satisfy all or any part of the Reserve Requirement for the 2012 Bonds or the 2015 Bonds, the City shall either (A) substitute a Reserve Security in the amount required to make up the deficiency created in the Reserve Subaccount, or (B) create a special account in the Water Fund and deposit therein cash sufficient, together with other money and investments on deposit in the Reserve Subaccount allocated to satisfying the Reserve Requirement in respect of the 2012 Bonds and 2015 Bonds, to equal the Reserve Requirement for the 2012 Bonds and 2015 Bonds as of the date the cancellation becomes effective. Such deposits may be spread over three years in approximately equal monthly deposits (provided that the City reserves the right to deposit such amounts on any schedule that provides for accumulation of the necessary amount more quickly than would be accumulated under such a

schedule). Amounts on deposit in that special account, if established, shall not be available to pay debt service on Parity Bonds or for any other purpose of the City and shall be transferred to the Reserve Subaccount on the effective date of the cancellation. Amounts remaining in that special account or in the Reserve Subaccount may be transferred back to the Water Fund and used for any purpose if and when a substitute Reserve Security is obtained. From and after the defeasance or redemption of the 2012 Bonds and 2015 Bonds, the foregoing paragraph shall no longer be of any force or effect.

(b) **Reserve Subaccount**. The Reserve Subaccount has been previously created and is maintained as a subaccount within the Parity Bond Account for the purpose of securing the payment of the principal of and interest on all Parity Bonds outstanding (including amounts due under any Parity Payment Agreements if required under such agreement). The City covenants that it will at all times, so long as any Covered Parity Bonds are outstanding, maintain the Reserve Subaccount at the Reserve Requirement (taking into account scheduled payments to fund the Reserve Requirement over time), as it is adjusted from time to time, except for withdrawals as authorized by this ordinance. Any withdrawals authorized below from subaccounts within the Reserve Subaccount shall be made on a pro rata basis except if the provider of a Reserve Security requires all cash and investments in the Reserve Subaccount to be withdrawn before draws are made on the Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such pro rata withdrawal is not required to maintain the exclusion of interest on the Parity Bonds then outstanding from gross income for federal income tax purposes.

(i) **Use of Reserve Subaccount for Payment of Debt Service**. In the event of a deficiency in the Principal and Interest Subaccount to meet current installments of either principal (including Sinking Fund Requirements) or interest (including amounts payable under any Parity Payment Agreement), the Director of Finance may make withdrawals of money or proceeds of a Reserve Security in the Reserve Subaccount in the amounts necessary to meet maturing installments of either principal (including Sinking Fund Requirements) or interest (including net payments under Parity Payment Agreements) with respect to Covered Parity Bonds only.

Any deficiency created in the Reserve Subaccount by reason of any such withdrawal or claim against a Reserve Security shall then be made up from the ULID Assessments and Net Revenue first available after making necessary provisions for the required payments into the Principal and Interest Subaccount.

(ii) **Application of Funds in Reserve Subaccount**. The money in the Reserve Subaccount may be applied to the payment of the last outstanding Covered Parity Bonds, and when the total amount in the Parity Bond Account (including investment earnings) equals the total amount of principal and interest for all then-outstanding Covered Parity Bonds to the last maturity thereof, no further payment need be made into the Parity Bond Account in respect of the Covered Parity Bonds. Money in the Reserve Subaccount (including investment earnings) in excess of the Reserve Requirement may be withdrawn and deposited in the Principal and Interest Subaccount and spent for the purpose of retiring Covered Parity Bonds or may be deposited in any other fund or account and spent for any other lawful Municipal Water System purpose.

(c) **Investment of Money in Parity Bond Account**. All money in the Parity Bond Account may be kept in cash or invested in Permitted Investments maturing not later than the date when needed (for investments in the Principal and Interest Subaccount) or the last maturity of any outstanding Parity Bonds (for investments in the Reserve Subaccount). In no event shall any money in the Parity Bond Account or any other money reasonably expected to be used to pay principal of and/or interest on the Parity Bonds be invested at a yield that would cause any Series issued as Tax-Exempt Bonds or Tax-Advantaged Bonds to be arbitrage bonds within the meaning of Section 148 of the Code. Income from investments in the Principal and Interest Subaccount shall be deposited in that subaccount. Income from investments in the Reserve Subaccount shall be deposited in that subaccount until the amount therein is equal to the Reserve Requirement for all Parity Bonds, and thereafter shall be deposited in the Principal and Interest Subaccount. Notwithstanding the provisions for deposit or retention of earnings in the Parity Bond Account, any earnings that are subject to a federal tax or rebate requirement may be withdrawn from the Parity Bond Account for deposit in a separate fund or account for that purpose. If no longer required for such rebate, money in that separate fund or account shall be returned

to the Parity Bond Account.

(d) **Failure to Deposit Money in Parity Bond Account**. If the City fails to set aside and pay into the Parity Bond Account, or the subaccounts therein, the amounts set forth in this ordinance, the registered owner of any of the outstanding Parity Bonds may bring action against the City for failure to make the required deposits to the Parity Bond Account only in accordance with Section 25 of this ordinance regarding Events of Default.

Section 16. **Parity Bond Covenants**. The City covenants with the Owner of each Bond at any time outstanding, as follows:

(a) **Operation and Maintenance**. The City will pay all Operating and Maintenance Expense and otherwise meet the obligations of the City under this ordinance. It will at all times maintain and keep the Municipal Water System in good repair, working order and condition, and will make all necessary and proper additions, betterments, renewals and repairs thereto, and improvements, replacements and extensions thereof, so that at all times the business carried on in connection therewith will be properly and advantageously conducted, and will at all times operate or cause to be operated the Municipal Water System and the business in connection therewith in an efficient manner and at a reasonable cost.

(b) **Establishment and Collection of Rates and Charges**. The City will establish, maintain, revise as necessary, and collect rates and charges for services and facilities provided by the Municipal Water System so that the Adjusted Net Revenue in each fiscal year will be at least equal to the Coverage Requirement. The failure of the City to comply with this covenant shall not be an Event of Default if the City promptly retains an Independent Utility Consultant to recommend to the City Council adjustments in the rates of the Municipal Water System necessary to meet the requirements of this covenant and if the City Council adopts the recommended modifications within 180 days of the date the failure became known to the City Council.

(c) **Sale or Disposition of the Municipal Water System**. The City may sell, transfer, or otherwise dispose of any of the works, plant, properties, facilities or other part of the Municipal Water System or any real

or personal property comprising a part of the Municipal Water System consistent only with one or more of the following:

(i) The City in its discretion may carry out such a sale, transfer, or disposition (each, a "transfer") if the facilities or property transferred are not material to the operation of the Municipal Water System, or shall have become unserviceable, inadequate, obsolete, or unfit to be used in the operation of the Municipal Water System or are no longer necessary, material, or useful to the operation of the Municipal Water System; or

(ii) The City in its discretion may carry out such a transfer if the aggregate depreciated cost value of the facilities or property being transferred under this subsection in any fiscal year comprises no more than 5 percent of the total assets of the Municipal Water System; or

(iii) The City in its discretion may carry out such a transfer if the proceeds from such transfer are used to acquire new useful operating facilities or properties of the Municipal Water System, or are used to retire outstanding Parity Bonds or other revenue obligations of the Municipal Water System, if, at the time of such transfer, the City has on file a certificate of both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office) demonstrating that, in such officers' opinions, upon such transfer and the use of proceeds of the transfer as proposed by the City, the remaining facilities of the Municipal Water System will retain their operational integrity and, based on the financial statements for the most recent fiscal year available, the proposed transfer would not prevent the Municipal Water System from complying with the Coverage Requirement during the five fiscal years following the fiscal year in which the transfer is to occur. The certificate shall take into account (A) the reduction in revenue and expenses, if any, resulting from the transfer; (B) the use of any proceeds of the transfer for the redemption of Parity Bonds, (C) the estimate of revenue from customers anticipated to be served by any additions to and betterments and extensions of the Municipal Water System financed in part by the proposed portion of the proceeds of the transfer, and (D) any other adjustment permitted in the preparation of a certificate

under subsection 17(a)(vi) of this ordinance. Before such a transfer, the City also must obtain confirmation from each of the Rating Agencies to the effect that the rating then in effect will not be reduced or withdrawn upon such transfer.

(d) **Books and Records**. The City will keep proper books, records, and accounts with respect to the operations, income, and expenditures of the Municipal Water System in accordance with generally accepted accounting practices relating to municipal utilities and any applicable rules and regulations prescribed by the State, and will cause those books, records, and accounts to be audited on an annual basis by the State Auditor (or, if such audit is not made by the State Auditor within 270 days after the close of any fiscal year of the City, by a certified public accountant selected by the City). It will prepare annual financial and operating statements as soon as practicable after the close of each fiscal year showing reasonable detail, including a balance sheet, an income statement, and a statement of cash flows or other such statement. Such statements shall be sent to the owner of any Parity Bond upon written request received by the City. The City may charge a reasonable cost for providing such financial statements.

(e) **Liens Upon the Municipal Water System**. Except as otherwise provided in this ordinance, the City will not at any time create or permit to accrue or to exist any lien or other encumbrance or indebtedness upon the Gross Revenue or any part thereof prior or superior to the lien thereon for the payment of the Parity Bonds, and will pay and discharge, or cause to be paid and discharged, any and all lawful claims for labor, materials or supplies that, if unpaid or not discharged, might become a lien or charge upon the Gross Revenue or any part thereof, prior or superior to, or on a parity with, the lien of the Parity Bonds, or which might impair the security of the Parity Bonds.

(f) **Collection of Delinquent Accounts; No Free Service**. On at least an annual basis, the City will determine all accounts that are delinquent and will take such actions as the City determines are reasonably necessary to enforce payment of those delinquent accounts. Except to aid the poor or infirm and for fire-fighting purposes, it will not furnish or supply or permit the furnishing or supplying of any service or facility in

connection with the operation of the Municipal Water System free of charge to any person, firm, or corporation, public or private.

(g) **Maintenance of Insurance**. The City will at all times carry fire and extended coverage, public liability and property damage, and such other forms of insurance with responsible insurers and with policies payable to the City on such of the buildings, equipment, works, plants, facilities, and properties of the Municipal Water System as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, and against such claims for damages as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, or it will self-insure or participate in an insurance pool or pools with reserves adequate, in the reasonable judgment of the City, to protect the Municipal Water System against loss.

(h) **Condemnation Awards and Insurance Proceeds**. If the City receives any condemnation awards or proceeds of an insurance policy in connection with any loss of or damage to any property of the Municipal Water System, it shall apply the condemnation award or insurance proceeds, in the City's sole discretion, either (i) to the cost of replacing or repairing the lost or damaged properties, (ii) to the payment, purchase, or redemption of Parity Bonds, or (iii) to the cost of improvements to the Municipal Water System.

Section 17. **Future Parity Bonds**.

(a) **Issuance of Future Parity Bonds**. The City reserves the right to issue Future Parity Bonds and to enter into Parity Payment Agreements for any lawful purpose of the Municipal Water System (including for the purpose of refunding a portion of the then-outstanding Parity Bonds) only if, at the time of the issuance of such series of Future Parity Bonds (or upon the effective date of the Parity Payment Agreement), the following conditions are satisfied:

(i) There must be no deficiency in the Parity Bond Account, and no Event of Default with respect to any Parity Bonds shall have occurred and be continuing.

(ii) The Bond Documents for the proposed Future Parity Bonds must provide that all ULID

Assessments shall be paid directly into the Parity Bond Account.

(iii) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of the principal thereof and the interest thereon out of the Parity Bond Account.

(iv) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of any Sinking Fund Requirements from money in the Principal and Interest Subaccount.

(v) For each series of Future Parity Bonds that is to be issued as a series of Covered Parity Bonds, the Bond Documents must provide for the deposit into the Reserve Subaccount of an amount (if any) necessary to fund the Reserve Requirement upon the issuance of those Future Parity Bonds (if any), which requirement may be satisfied: (A) by a deposit into the Reserve Subaccount, made on the Issue Date of such series, of proceeds of that series of Future Parity Bonds or other money legally available for such purpose; (B) by obtaining one or more Reserve Securities (or a deposit of cash plus Reserve Securities) available to be drawn upon in specific amounts to be paid into the Reserve Subaccount and credited against the deposits required to be maintained in the Reserve Subaccount; or (C) by a deposit into the Reserve Subaccount of amounts necessary to fund the Reserve Requirement from ULID Assessments and Net Revenue within five years from the date of issuance of those Future Parity Bonds, in five approximately equal annual payments. Immediately prior to the issuance of Future Parity Bonds, amounts then deposited in the Reserve Subaccount shall be valued as determined on the most recent annual financial report of the City applicable to the Municipal Water System, and the additional amounts, if any, required to be deposited into the Reserve Subaccount to satisfy the Reserve Requirement shall be based on that valuation.

(vi) There must be on file with the City a Parity Certificate as described in subsection 17(b) of this ordinance. However, if the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds (referred to as the "Refunding Parity Bonds"), no Parity Certificate shall be required as to that portion issued for refunding purposes if the Director of Finance finds and certifies that the Adjusted Annual Debt Service on the refunding portion of the proposed Refunding Parity

Bonds is not more than $5,000 greater than the Adjusted Annual Debt Service on the Parity Bonds to be refunded thereby. Alternatively, Refunding Parity Bonds may be issued upon delivery of a Parity Certificate.

(b) **Parity Certificate.** A Parity Certificate required under subsection 17(a)(vi) of this ordinance may be provided as follows:

(i) A certificate may be prepared and signed by the Director of Finance, demonstrating that during any 12 consecutive calendar months out of the immediately preceding 24 calendar months Adjusted Net Revenue was at least equal to the Coverage Requirement for all Parity Bonds plus the Future Parity Bonds proposed to be issued (and assuming that the debt service of the proposed Future Parity Bonds for that 12-month period was the Average Annual Debt Service for those proposed Future Parity Bonds); or

(ii) A certificate may be prepared and signed by both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office), demonstrating that, in their opinion, Adjusted Net Revenue for the five fiscal years next following the earlier of (A) the end of the period during which interest on those Future Parity Bonds is to be capitalized or, if no interest is capitalized, the fiscal year in which the Future Parity Bonds are issued, or (B) the date on which substantially all the new facilities financed with those Future Parity Bonds are expected to commence operations, such Adjusted Net Revenue, further adjusted as provided in subsections 17(b)(ii)(A) through 17(b)(ii)(D) of this ordinance, will be at least equal to the Coverage Requirement. That certificate may take into account the following adjustments:

(A) Any changes in rates in effect and being charged, or rates expected to be charged in accordance with a program of specific rates, rate levels, or increases in overall rate revenue approved by ordinance or resolution;

(B) Net revenue from customers of the Municipal Water System who have become customers during such 12-consecutive-month period or thereafter, and their estimate of net revenue from any customers to be connected to the Municipal Water System who have paid the required connection charges,

adjusted to reflect one year's net revenue from those customers;

(C) Their estimate of net revenue from customers anticipated to be served by facilities or improvements financed in substantial part by those Future Parity Bonds (or additional Parity Bonds expected to be issued during the five-year period); and

(D) Net revenue from any person, firm, corporation, or municipal corporation under any executed contract for water or other utility service, which revenue was not included in historical Net Revenue of the Municipal Water System.

(c) **Other Provisions**. Nothing contained in this ordinance shall prevent the City from issuing Future Parity Bonds to refund maturing Parity Bonds, money for the payment of which is not otherwise available, or revenue bonds that are a charge or lien upon Net Revenue subordinate to the charge or lien of the Parity Bonds, or from pledging to pay Net Revenue and/or assessments levied for ULID improvements constructed from the proceeds of subordinate lien bonds into a bond redemption fund created for the payment of the principal of and interest on subordinate lien bonds.

(d) **Effect of Issuance of Future Parity Bonds**. If the Parity Conditions are met and complied with at the time of the issuance of such Future Parity Bonds, then payments into the Parity Bond Account with respect to such Future Parity Bonds shall rank equally with the payments out of Net Revenue required to be made into the Parity Bond Account by this ordinance. Nothing set forth herein shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon the Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond Account for the payment of the Parity Bonds, provided that such subordinate bonds may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds for the purpose of refunding Outstanding Parity Bonds, upon compliance with the Parity Conditions set forth in this section.

(e) **Reserve Requirement; Election to Designate Bonds as Covered Parity Bonds**. Notwithstanding anything in this section to the contrary, in the Bond Documents relating to the issuance or sale of a series of

Future Parity Bonds, the City may elect whether any series shall be deemed to be a series of Covered Parity Bonds. Any series that is not deemed to be Covered Parity Bonds shall not be secured by the amounts in the Reserve Subaccount and shall be excluded from the calculation of the Reserve Requirement.

Section 18. **Rate Stabilization Account**. The Rate Stabilization Account has been created as a separate account in the Water Fund. The City may at any time, as determined by the Director of Finance and consistent with the flow of funds set forth in Section 14 of this ordinance, deposit in the Rate Stabilization Account Gross Revenue and any other money received by the Municipal Water System and available for this purpose. The Director of Finance may, upon authorization by the City Council, withdraw any or all of the money in the Rate Stabilization Account for inclusion in Adjusted Gross Revenue for any fiscal year of the City. Such deposits or withdrawals may be made up to and including the date 90 days after the end of the fiscal year for which the deposit or withdrawal will be included as Adjusted Gross Revenue. No deposit of Gross Revenue may be made into the Rate Stabilization Account to the extent that such deposit would prevent the City from meeting the Coverage Requirement in the relevant fiscal year.

Section 19. **Separate Utility Systems**. The City may create, acquire, construct, finance, own or operate one or more additional systems for water supply, transmission or other commodity or service relating to the Municipal Water System. The revenue of that separate utility system shall not be included in Gross Revenue and may be pledged to the payment of revenue obligations issued to purchase, construct, condemn or otherwise acquire or expand the separate utility system. Neither Gross Revenue nor Net Revenue shall be pledged by the City to the payment of any obligations of a separate utility system except (a) as a Contract Resource Obligation, upon compliance with Section 20 of this ordinance, or (b) with respect to Net Revenue, on a basis subordinate to the lien of the Parity Bonds on that Net Revenue.

Section 20. **Contract Resource Obligations**. The City may at any time enter into one or more Contract Resource Obligations for the acquisition, from facilities to be constructed, of water supply, transmission, or other commodity or service relating to the Municipal Water System, as follows:

(a) The City may determine, and may agree under a Contract Resource Obligation to provide, that all payments under that Contract Resource Obligation (including payments prior to the time that water supply or transmission or other commodity or service is being provided, or during a suspension or after termination of supply or service) shall be an Operating and Maintenance Expense if the following requirements are met at the time such a Contract Resource Obligation is entered into:

(i) No Event of Default has occurred and is continuing; and

(ii) There shall be on file a certificate of an Independent Utility Consultant stating that (A) the payments to be made by the City in connection with the Contract Resource Obligation are reasonable for the supply or transmission rendered; (B) the source of any new supply and any facilities to be constructed to provide the supply or transmission are sound from a water or other supply or transmission planning standpoint, are technically and economically feasible in accordance with prudent utility practice, and are likely to provide such supply or transmission no later than a date set forth in the Independent Utility Consultant's certification; and (C) the Adjusted Net Revenue (further adjusted by the Independent Utility Consultant's estimate of the payments to be made in accordance with the Contract Resource Obligation) for the five fiscal years following the year in which the Contract Resource Obligation is incurred, as such Adjusted Net Revenue is estimated by the Independent Utility Consultant in accordance with the provisions of and adjustments permitted in subsection 17(b)(ii) of this ordinance, will be at least equal to the Coverage Requirement.

(b) Payments required to be made under Contract Resource Obligations shall not be subject to acceleration.

(c) Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission or other commodity or service from existing facilities and from treating those payments as an Operating and Maintenance Expense. Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission, or other commodity or service from facilities to be constructed and from agreeing to make payments with respect

thereto, such payments constituting a charge and lien on Net Revenue subordinate to that of the Parity Bonds.

Section 21. **Refunding or Defeasance of Bonds**.

(a) **Bonds Designated as Refundable and Defeasible Bonds**. Each Series of the Bonds is designated as a series of "Refundable Bonds" for purposes of the Omnibus Refunding Ordinance and as "Defeasible Bonds" for purposes of the Omnibus Defeasance Ordinance.

(b) **Refunding; Defeasance**. The City may issue Refunding Parity Bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of, premium (if any), and interest on any Bond, or any portion thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms are set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, release, refunding, or defeasance (the "Trust Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in Net Revenue and the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal of and interest or redemption price on the Defeased Bonds from the Trust Account. After such a Trust Account is established and funded as set forth above, the Defeased Bonds shall be deemed to be no longer outstanding, and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

(d) **Annual Debt Service Calculation Adjustments for Defeased Bonds**. If the refunding or defeasance plan provides (i) that the Defeased Bonds (or the Refunding Parity Bonds issued to redeem those Defeased Bonds) are to be secured by money and/or Government Obligations pending the redemption of the Defeased Bonds, and (ii) that certain money and/or Government Obligations are pledged irrevocably for the redemption of the Defeased Bonds, then only the debt service on such Bonds as are not Defeased Bonds (and any Refunding Parity Bonds, the payment of which is not so secured by the refunding plan) shall be included in the calculation of Annual Debt Service.

Section 22. **Federal Tax Matters**. The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds and Tax-Advantaged Bonds**. For each Series of the Bonds issued as Taxable

Bonds or as Tax-Advantaged Bonds, the Director of Finance is authorized to make any required designations or elections in the Bonds and other Bond Documents. In addition, the Director of Finance may execute additional written agreements and approve additional bond covenants on behalf of the City, all as the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of Tax-Advantaged Bonds, such additional covenants and agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury any tax credit payment or other tax benefit the City may be eligible to receive in respect of such Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise becomes and remains eligible for those tax advantages under the Code.

Section 23. **Official Statement; Continuing Disclosure**.

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that has been deemed final in accordance with this subsection 23(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of

Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 24. **Supplemental or Amendatory Bond Documents**. This ordinance and the other applicable Bond Documents for any particular Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments Without Bond Owner Consent**. From time to time and at any time, without the consent of or notice to any owners of Parity Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 24(a). Any such supplement or amendment may be passed, adopted, or otherwise approved by the City, without requiring the consent of the registered owners of any Parity Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance and, upon the effective date thereof, will be valid and binding upon the City in accordance with its terms, and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the affected Series of the Bonds, if such Series was issued and sold as Tax-Exempt Bonds. The types of supplements and amendments permitted under this subsection 24(a) are as follows:

(i) To cure any formal defect, omission, inconsistency, or ambiguity in the Bond Documents for such Series in a manner not adverse to the owners of any Parity Bonds;

(ii) To impose upon the Bond Registrar (with its consent) for the benefit of the owners of Parity Bonds any additional rights, remedies, powers, authority, security, liabilities, or duties which may lawfully be granted, conferred, or imposed and which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iii) To add to the covenants and agreements of, and limitations and restrictions upon, the City in

the Bond Documents, other covenants, agreements, limitations and restrictions to be observed by the City which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iv) To confirm, as further assurance, any pledge under (and the subjection to any claim, lien, or pledge created or to be created by) such Bond Documents on any other money, securities, or funds;

(v) To alter the Authorized Denominations of a Series of the Bonds and to make correlative amendments and modifications to the applicable Bond Documents regarding (A) exchangeability of such Bonds for Bonds of different authorized denominations, (B) redemptions of portions of Bonds of particular authorized denominations, and (C) similar amendments and modifications of a technical nature;

(vi) To comply with any future federal law or interpretation to preserve the exclusion of the interest on any Series of the Bonds issued and sold as Tax-Exempt Bonds from gross income for federal income tax purposes and the entitlement of the City to receive from the United States Treasury any tax advantage or tax credit payment available in respect of any Series of the Bonds issued and sold as Tax-Advantaged Bonds;

(vii) To modify, alter, amend, or supplement the Bond Documents in any other respect which is not materially adverse to the owners of the Parity Bonds and which does not involve a change described in subsection 24(c) of this ordinance; and

(viii) To add to the covenants and agreements of (or limitations and restrictions upon) the City set forth in any Bond Documents, such additional or alternative covenants, agreements, limitations, or restrictions to be observed by the City as the City may determine are necessary or convenient to accommodate a provider of Qualified Insurance or provider of a Reserve Security and are not materially adverse to the owners of the Parity Bonds.

(b) **Amendments With Bond Owner Consent**. With the consent of registered owners of not less than 60 percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt, or otherwise approve any supplement or amendment (other than amendments requiring unanimous consent as set forth in subsection 24(c) of this ordinance) to any Bond Document that is deemed necessary or desirable by the

City for the purpose of modifying, altering, amending, supplementing, or rescinding, in any particular, any of the terms or provisions contained in such Bond Document other than those terms and provisions described in subsection 24(c) of this ordinance.

(c) **Amendments Prohibited Except Upon Unanimous Consent**. Unless approved in writing by or on behalf of the registered owner of each Parity Bond then outstanding, nothing contained in this section shall permit, or be construed as permitting (i) a change in the times, amounts, or currency of payment of the principal of or interest on any outstanding Parity Bond, (ii) a reduction in the principal amount or redemption price of any outstanding Parity Bond, (iii) a change in the method of determining the rate of interest thereon (other than a conversion to a new interest rate mode in accordance with the applicable Bond Documents), (iv) a preference or priority of any Parity Bond over any other Parity Bond, or (v) a reduction in the percentage of the aggregate principal amount of the then-outstanding Parity Bonds required to effect a change under subsection 24(b) of this ordinance.

(d) **Notice to Bond Owners**. If at any time the City passes, adopts, or otherwise approves a supplement or amendment for any of the purposes of subsection 24(b) or 24(c) of this ordinance, the Bond Registrar shall cause notice of the proposed supplement or amendment to be given by first class mail (i) to all registered owners of the then-outstanding Parity Bonds, (ii) to each provider of Bond Insurance or a Reserve Security, and (iii) to each Rating Agency. Such notice shall briefly set forth the nature of the proposed supplement or amendment and shall state that a copy is on file at the office of the City Clerk for inspection by all owners of the then-outstanding Parity Bonds.

(e) **Effective Date; Consents**. Any supplement or amendment, substantially as described in the notice mailed pursuant to subsection 24(d) of this ordinance, may go into effect upon delivery to the Bond Registrar of (i) the required consents, in writing, of registered owners of the Parity Bonds, and (ii) an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance. Upon the effective date thereof, such supplement or amendment will be valid and binding upon the City in accordance

with its terms and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on any Tax-Exempt Bonds.

If registered owners of not less than the percentage of Parity Bonds required by this section shall have consented to and approved such a supplement or amendment, no owner of any Parity Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount. It shall not be necessary to obtain approval of the particular form of any proposed supplement, but it shall be sufficient if the consent shall approve the substance thereof.

(f) **Effect of Amendment or Supplement**. Upon the effective date of any amendment or supplement, this ordinance (or the relevant Bond Document, if not set forth in this ordinance) shall be deemed to be modified and amended in accordance therewith, and the respective rights, duties, and obligations of the City and all owners of Parity Bonds then outstanding shall thereafter be determined, exercised, and enforced in accordance with and subject in all respects to such modifications and amendments. All the terms and conditions of any such supplement or amendment shall be deemed to be a part of this ordinance and the Bond Documents for any and all purposes.

(g) **Special Amendments**. If and to the extent that it is determined that the written consent of Registered Owners of the Bonds is required under subsection 24(b) or 24(c) of this ordinance, the Registered Owners from time to time of the Bonds, by taking and holding the same, are hereby deemed to have consented to any supplement or amendment to the Bond Documents effecting any one or more of the following changes:

(i) When calculating "Annual Debt Service" to permit or require any tax credit payments (or other similar payments) in respect of any Tax-Advantaged Bonds expected to be received by the City during a given period to be credited against amounts required to be paid in respect of interest on the Parity Bonds in that period, or

(ii) To permit or require tax credit payments (or similar payments) in respect of Tax-Advantaged Bonds to be deposited into the Principal and Interest Subaccount and credited against the Net Revenue otherwise required to be deposited into the Principal and Interest Subaccount; and

(iii) To permit the reimbursement obligations of the City under any Qualified Letter of Credit or Qualified Insurance (other than a Qualified Letter of Credit or Qualified Insurance obtained to satisfy all or part of the Reserve Requirement) to be secured by a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of the principal of and interest on Parity Bonds.

Section 25. **Defaults and Remedies**.

(a) **Events of Default**. Each of the following shall constitute an Event of Default with respect to the Bonds:

(i) If a default is made in the payment of the principal of or interest on any of the Bonds when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the covenants, conditions and agreements on the part of the City set forth in this ordinance or the applicable Bond Documents (except as otherwise provided in this ordinance or in such Bond Documents) and such default or defaults have continued for a period of six months after the City has received from the Bond Owners' Trustee (as defined in this section) or from the registered owners of not less than 25 percent in principal amount of the Parity Bonds a written notice specifying and demanding the cure of such default. However, if the default in the observance and performance of any other of the covenants, conditions and agreements is one which cannot be completely

remedied within the six months after written notice has been given, it shall not be an Event of Default with respect to the Bonds as long as the City has taken active steps within the six months after written notice has been given to remedy the default and is diligently pursuing such remedy.

Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with the Continuing Disclosure Certificate shall not constitute an Event of Default, and the sole remedy of any holder of a Bond shall be to seek an order of specific performance from an appropriate court to compel the City to comply with the Continuing Disclosure Certificate.

(b) **Bond Owners' Trustee**. So long as such Event of Default has not been remedied, a trustee (the "Bond Owners' Trustee") may be appointed by the registered owners of 25 percent in principal amount of the then-outstanding Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized and delivered to such Bond Owners' Trustee, notification thereof being given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. Any Bond Owners' Trustee appointed under the provisions of this subsection shall be a bank or trust company organized under the laws of the State of Washington or the State of New York or a national banking association. The bank or trust company acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of a majority in principal amount of the Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized. The Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses, and liabilities that may be incurred in the performance of its duties.

In the event that any Event of Default in the sole judgment of the Bond Owners' Trustee is cured and the Bond Owners' Trustee furnishes to the City a certificate so stating, that Event of Default shall be conclusively deemed to be cured and the City, the Bond Owners' Trustee and the registered owners of the Parity Bonds shall

be restored to the same rights and position which they would have held if no Event of Default had occurred.

The Bond Owners' Trustee appointed in the manner herein provided, and each successor thereto, is declared to be a trustee for the registered owners of all the Parity Bonds and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(c) **Suits at Law or in Equity**. Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee may, and upon the written request of the registered owners of not less than 25 percent in principal amount of the Parity Bonds outstanding shall, take such steps and institute such suits, actions, or other proceedings, all as it may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds, to collect any amounts due and owing to or from the City, or to obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the Parity Bond Documents.

Nothing contained in this section shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Parity Bonds, and the remedy of acceleration is expressly denied to the registered owners of the Parity Bonds under any circumstances including, without limitation, upon the occurrence and continuance of an Event of Default.

Any action, suit, or other proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law. Any such suit, action, or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the registered owners of those Parity Bonds, subject to the provisions of this ordinance. The respective registered owners of the Parity Bonds, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective registered owners of those Parity Bonds, with authority to institute any such action, suit, or

proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the registered owner himself or herself might have done in person. Nothing in this ordinance shall be deemed to authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds, any plan of reorganization or adjustment affecting the Parity Bonds or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(d) **Application of Money Collected by Bond Owners' Trustee**. Any money collected by the Bond Owners' Trustee at any time pursuant to this section shall be applied in the following order of priority:

(i) To the payment of the charges, expenses, advances, and compensation of the Bond Owners' Trustee and the charges, expenses, counsel fees, disbursements, and compensation of its agents and attorneys;

(ii) To the payment to the persons entitled thereto of all installments of interest then due on the Parity Bonds in the order of maturity of such installments and, if the amount available shall not be sufficient to pay in full any installment or installments maturing on the same date, then to the payment thereof ratably, according to the amounts due thereon to the persons entitled thereto, without any discrimination or preference; and

(iii) To the payment to the persons entitled thereto of the unpaid principal amounts of any Parity Bonds which shall have become due (other than Parity Bonds previously called for redemption for the payment of which money is held pursuant to the provisions of the applicable Bond Documents), whether at maturity or by proceedings for redemption or otherwise, in the order of their due dates and, if the amount available shall not be sufficient to pay in full the principal amounts due on the same date, then to the payment thereof ratably, according to the principal amounts due thereon to the persons entitled thereto, without any discrimination or preference.

(e) **Duties and Obligations of Bond Owners' Trustee**. The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth in this ordinance. During an Event of Default, the Bond Owners' Trustee shall exercise such of the rights and powers vested in it hereby, and shall use the same degree of care and skill in its exercise, as a prudent person would exercise or use under the circumstances in the conduct of that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties or obligations of the Bond Owners' Trustee shall be read into this ordinance.

The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct.

The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any Parity Bond until registered ownership, if disputed, has been established to its reasonable satisfaction.

The Bond Owners' Trustee may consult with counsel and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable for any neglect or default of any person, firm or corporation employed and selected by it with reasonable care.

(f) **Suits by Individual Parity Bond Owners Restricted**. No owner of any one or more Parity Bonds shall have any right to institute any action, suit or proceeding at law or in equity for the enforcement of same unless:

(i) An Event of Default has happened and is continuing; and

(ii) A Bond Owners' Trustee has been appointed; and

(iii) Such owner previously shall have given to the Bond Owners' Trustee written notice of the Event of Default on account of which such suit, action, or proceeding is to be instituted; and

(iv) The registered owners of 25 percent in principal amount of the Parity Bonds, after the occurrence of such Event of Default, have made written request of the Bond Owners' Trustee and have afforded the Bond Owners' Trustee a reasonable opportunity to institute such suit, action or proceeding; and

(v) There have been offered to the Bond Owners' Trustee security and indemnity satisfactory to it against the costs, expenses, and liabilities to be incurred therein or thereby; and

(vi) The Bond Owners' Trustee has refused or neglected to comply with such request within a reasonable time.

No owner of any Parity Bond shall have any right in any manner whatever by his or her action to affect or impair the obligation of the City to pay from Net Revenue the principal of and interest on such Parity Bonds to the respective registered owners thereof when due.

Section 26. **General Authorization**. In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each other appropriate officer of the City are each authorized and directed to do everything such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of

interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury any available tax credit payments or other tax advantages available in respect of any Series issued as Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) The Mayor and the Director of Finance are each independently authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, providers of Qualified Insurance or Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to: the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in the judgment of the Mayor or Director, as applicable, be necessary or appropriate.

Section 27. **Severability**. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 28. **Ratification of Prior Acts**. Any action consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 29. **Section Headings**. Section headings in this ordinance are nonsubstantive.

Section 30. **Effective Date**. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Exhibit A - Outstanding Parity Bonds
Exhibit B - Form of Continuing Disclosure Certificate

EXHIBIT A

OUTSTANDING PARITY BONDS

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Water System Refunding Revenue Bonds, 2012	05/30/2012	$238,770,000	- -	Ord. 121939, as amended by Ord. 122837	Res. 31382
Water System Improvement and Refunding Revenue Bonds, 2015	06/10/2015	$ 340,840,000	Ord. 124340	Ord. 124339	Res. 31586
Water System Improvement and Refunding Revenue Bonds, 2017	01/25/2017	$ 194,685,000	Ord. 125183	Ord. 124339, as amended by Ord. 125183	Res. 31726
Water System Improvement and Refunding Revenue Bonds, 2021 (Green Bonds)	06/17/2021	$ 82,220,000	Ord. 125713, as amended by Ord. 126225	Ord. 125714	- -
Water System Improvement and Refunding Revenue Bonds, 2022 (Green Bonds)	07/28/2022	$ 93,260,000	Ord. 126483	Ord. 125714	- -
Water System Improvement Revenue Bonds, 2024	06/06/2024	$ 68,765,000	Ord. 126716, as amended by Ord. 126942	- -	- -
Water System Improvement and Refunding Revenue Bonds, 2025	05/19/2925	$ 230,810,000	Ord. 127148	Ord. 125714, as amended by Ord. 126483	

EXHIBIT B

FORM OF CONTINUING DISCLOSURE CERTIFICATE

The City of Seattle, Washington (the "City"), makes the following written undertaking (the "Undertaking") for the benefit of the Owners of the City's Water System Revenue Bonds, [Year] [Series] (the "Bonds"), for the sole purpose of assisting the underwriter for the Bonds, in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the "Rule"), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the "Bond Ordinance").

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events. The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the "MSRB"), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data regarding the Water System (the "Water System") of the type included in the final official statement for the Bonds and described in subsection (b) of this section ("annual financial information"). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB) or other material notices

or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds), if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the City, as such "Bankruptcy Events" are defined in the Rule; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect holders of the Bonds, if material; and (16) any default, event of acceleration, termination event, modification of terms, or other similar event under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of this Undertaking, the term "financial obligation" shall mean a debt obligation; derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation or a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation. The term "financial obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(iii) Timely notice of a failure by the City to provide required annual financial information on or before the date specified in subsection (b) of this section.

(b) Type of Annual Financial Information Undertaken to be Provided. The annual financial information and operating data that the City undertakes to provide in subsection (a) of this section:

(i) Shall consist of (1) annual financial statements of the Water System prepared in accordance with applicable generally accepted accounting principles applicable to governmental units (except as otherwise noted therein), as such principles may be changed from time to time and as permitted by applicable state law; (2) a statement of outstanding bonded debt secured by Net Revenue of the Water System; (3) debt service coverage ratios; (4) general customer statistics, such as number and type of customers and revenues by customer class; and (5) current water rates;

(ii) Shall be provided not later than the last day of the ninth month after the end of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year may be changed as required or permitted by state law, commencing with the City's fiscal year ending December 31, 20__; and

(iii) May be provided in a single document or multiple documents, and may be incorporated by specific reference to documents available to the public on the Internet website of the MSRB or filed with the Securities and Exchange Commission.

(c) Amendment of Undertaking. This Undertaking is subject to amendment after the primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB, under the circumstances and in the manner permitted by the Rule, including:

(i) The amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the City, or type of business conducted by the City;

(ii) The Undertaking, as amended, would have complied with the requirements of the Rule at the time of the primary offering, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(iii) The amendment does not materially impair the interests of holders, as determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the Bond Ordinance at the time of the amendment.

The City will give notice to the MSRB of the substance (or provide a copy) of any amendment to this Undertaking and a brief statement of the reasons for the amendment. If the amendment changes the type of annual financial information to be provided, the annual financial information containing the amended financial information will include a narrative explanation of the effect of that change on the type of information to be provided.

(d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

(e) Termination of Undertaking. The City's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In addition, the City's obligations under this Undertaking shall terminate if those provisions of the Rule that require the City to comply with this Undertaking become legally inapplicable in respect of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or other counsel familiar with federal securities laws delivered to the City, and the City provides timely notice of such termination to the MSRB.

(f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the City learns of any material failure to comply with this Undertaking, the City will proceed with due diligence to cause such noncompliance to be corrected. No failure by the City or other obligated person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole remedy of any Owner

of a Bond shall be to take such actions as that Owner deems necessary, including seeking an order of specific performance from an appropriate court, to compel the City or other obligated person to comply with this Undertaking.

(g) Designation of Official Responsible to Administer Undertaking. The Director of Finance of the City (or such other officer of the City who may in the future perform the duties of that office) or the Director's designee is the person designated, in accordance with the Bond Ordinance, to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in accordance with the Rule, including, without limitation, the following actions:

(i) Preparing and filing the annual financial information undertaken to be provided;

(ii) Determining whether any event specified in subsection (a)(ii) has occurred, assessing its materiality, where necessary, with respect to the Bonds, and preparing and disseminating any required notice of its occurrence;

(iii) Determining whether any person other than the City is an "obligated person" within the meaning of the Rule with respect to the Bonds, and obtaining from such person an undertaking to provide any annual financial information and notice of listed events for that person in accordance with the Rule;

(iv) Selecting, engaging and compensating designated agents and consultants, including but not limited to financial advisors and legal counsel, to assist and advise the City in carrying out this Undertaking; and

(v) Effecting any necessary amendment of the Undertaking.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Finance / SPU	Kristi Beattie Paul Hanna	Saroja Reddy Akshay Iyengar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the municipal water system of The City of Seattle; adopting a system or plan of additions and betterments to and extensions of the existing municipal water system; authorizing the issuance and sale of water system revenue bonds in one or more series for the purposes of paying or reimbursing part of the cost of carrying out that system or plan, providing for the reserve requirement, and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds; creating certain accounts of the City relating to the bonds; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This legislation provides legal authorization for the Water System to issue up to $108 million of bonds to fund a portion of capital expenditures outlined in the proposed 2026-2031 Capital Improvement Plan (CIP). Although the budget, capital plan, and rates make specific assumptions about the use of debt financing for a certain share of the capital program, separate authorization for the issuance of bonds is technically required.

The Water bond sale is anticipated to occur in mid-2026. The bond proceeds, combined with internally generated funds, will support the Water System capital program for about 12 months. The bond sizing is based on the adopted budget, Strategic Business Plan, rates, planned cash flow, and cash contribution targets. The bond proceeds will also be used to make a deposit to the bond reserve fundas needed and to pay issuance costs. Annual debt service is expected to be approximately $7.0 million beginning in 2027, with an interest only payment assumed in 2026. Major projects supported by the bond issue include transmission and distribution system upgrades, water quality and treatment and transportation-related projects. For further information about the Water CIP, please see the SPU Proposed 2026-2031 capital plan.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121091, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the municipal water system of The City of Seattle; amending Ordinance 125714, as amended by Ordinance 126483, to incorporate the terms of certain contingent amendments thereto that were to become effective upon the occurrence of certain events that have since occurred, to delete certain provisions rendered inoperative by the amendments, and to make certain other technical amendments; and ratifying and confirming the amendments and certain prior acts.

WHEREAS, The City of Seattle (the "City") owns, operates, and maintains a municipal water system as part of Seattle Public Utilities (the "Municipal Water System"), which Municipal Water System has from time to time required various additions, improvements, betterments, and extensions; and

WHEREAS, the City currently has outstanding certain water system revenue bonds (as identified in Exhibit A, the "Outstanding Parity Bonds"). Pursuant to the ordinances authorizing their issuance (the "Outstanding Parity Bond Ordinances"), the City reserved the right to issue additional bonds having a charge and lien on the net revenue of the Municipal Water System on a parity of lien with those Outstanding Parity Bonds ("Future Parity Bonds"), and is permitted to issue such Future Parity Bonds upon satisfaction of certain conditions (the "Parity Conditions"); and

WHEREAS, pursuant to Ordinance 125714, as amended by Ordinance 126483 (as amended, the "2019 Omnibus Refunding Ordinance"), the City previously authorized the issuance of water revenue bonds for the purpose of refunding Outstanding Parity Bonds and certain outstanding subordinate loans of the Water System; and

WHEREAS, the 2019 Omnibus Refunding Ordinance contains certain contingent amendments with effective dates occurring as of the earlier of: (a) the date on which the City obtained consents of the requisite

percentage of Registered Owners of the Parity Bonds then outstanding, in accordance with the provisions of the applicable Outstanding Parity Bond Documents (as defined below); or (b) the date on which certain identified Outstanding Parity Bonds were redeemed or defeased; and

WHEREAS, as of May 19, 2025, the Owners of more than 60 percent in aggregate principal amount of the Parity Bonds currently outstanding have consented to certain amendments which have therefore become effective; and

WHEREAS, to avoid ambiguity and for ease of reference, the City has determined that it is in the best interest of the City to restate the 2019 Omnibus Refunding Ordinance to incorporate the terms of the contingent amendments, to delete certain inoperative provisions, and to make certain other technical amendments consistent with subsection 24(a) of the Outstanding Parity Bond Ordinances to cure ambiguities and/or make other corrections that do not materially adversely affect the interests of the owners of the Outstanding Parity Bonds. For ease of reference, the body of this ordinance sets forth the text of each section, as amended and restated, and a version displaying the changes to each section in underline and strikethrough format is attached as Exhibit D to this ordinance; and

WHEREAS, as set forth in Section 28 of this ordinance, from and after the effective date of this ordinance, future Refunding Parity Bonds shall be issued under the authority of this ordinance (the "2026 Omnibus Refunding Ordinance") and within the parameters set forth in this ordinance, without affecting the outstanding bonds previously issued under the 2019 Omnibus Refunding Ordinance; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. Section 1 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

In this ordinance, the following capitalized terms shall have the meanings set forth in this section.

"Accreted Value" means, with respect to any Capital Appreciation Bond, (a) as of any Valuation Date,

the amount determined for such Valuation Date in accordance with the applicable Parity Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues during any semiannual period in equal daily amounts on the basis of a year of 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"**Acquired Obligations**" means Government Obligations maturing or having guaranteed redemption prices at the option of the holder at such time or times as may be required to provide funds sufficient to carry out the Refunding Plan, and satisfying the requirements of the Refunded Bond Documents relating to the Refunded Bonds included in that Refunding Plan. For purposes of this definition, eligible "Government Obligations" for inclusion in a Refunding Plan shall be determined in accordance with the applicable Refunded Bond Documents.

"Adjusted Annual Debt Service" for any fiscal year means Annual Debt Service minus (a) an amount equal to ULID Assessments due in that year and not delinquent, (b) an amount equal to earnings from investments in the Reserve Subaccount, and (c) Annual Debt Service provided for by Parity Bond proceeds.

"Adjusted Gross Revenue" means, for any period, Gross Revenue (a) plus withdrawals from the Rate Stabilization Account made during that period, and (b) minus ULID Assessments collected, earnings from investments in the Reserve Subaccount, and deposits into the Rate Stabilization Account made during that period.

"Adjusted Net Revenue" means Adjusted Gross Revenue less Operating and Maintenance Expense.

"Annual Debt Service" for any calendar year means the sum of the amounts required in such calendar year to pay the interest due in such calendar year on all Parity Bonds outstanding, excluding interest to be paid from the proceeds of the sale of Parity Bonds or other bonds; the principal of all outstanding Serial Bonds due

in such calendar year; and the Sinking Fund Requirements, if any, for such calendar year. Additionally, for purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement and the conditions for the issuance of Future Parity Bonds and/or entering into Parity Payment Agreements, the following shall apply:

(a) **Calculation of Interest Due Generally.** Except as otherwise provided below, interest on any series of Parity Bonds shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of that series taken as a whole, at the rate or rates set forth in the applicable Parity Bond Documents.

(b) **Capital Appreciation Bonds.** For purposes of this definition, the principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Parity Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds.** The amount of interest deemed to be payable on any series of Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds would be equal to the rate that is 90 percent of the average RBI during the four calendar quarters preceding the quarter in which the calculation is made.

(d) **Interest on Parity Bonds With Respect to Which a Payment Agreement is in Force.** Debt service on Parity Bonds with respect to which a Payment Agreement is in force shall be based on the net economic effect on the City expected to be produced by the terms of the Parity Bonds and the terms of the Payment Agreement. For example, if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a variable rate is to produce an obligation bearing interest at a fixed interest rate, the relevant series of bonds shall be treated as fixed interest rate bonds. And if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a fixed rate is to produce an

obligation bearing interest at a variable interest rate, the relevant series of bonds shall be treated as Variable Interest Rate Bonds. Accordingly, the amount of interest deemed to be payable on any Parity Bonds with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Parity Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest component on the Parity Bonds to which the Payment Agreement is related, it shall be assumed that the fixed rate used in calculating Payment Agreement Payments will be equal to 105 percent of the fixed rate specified by the Payment Agreement and that the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Parity Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements.** For any period during which Payment Agreement Payments on a Parity Payment Agreement are taken into account in determining Annual Debt Service on related Parity Bonds under paragraph (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement. However, for any Parity Payment Agreement during a period in which Payment Agreement Payments are not taken into account under paragraph (d) of this definition because the Parity Payment Agreement is not then related to any outstanding Parity Bonds, payments on that Parity Payment Agreement shall be taken into account as follows:

(i) If City is Obligated to Make Payments Based on a Fixed Rate. If the City is obligated to make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the

assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City is Obligated to Make Payments Based on a Variable Rate Index.** If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Parity Payment Agreement.

(f) **Balloon Bonds.** For purposes of calculating debt service on any Balloon Bonds, it shall be assumed that the principal of those Balloon Bonds, together with interest thereon at a rate equal to the assumed RBI-based rate set forth in paragraph (c) of this definition, will be amortized in equal annual installments over a term of 30 years.

(g) **Adjustments for Defeased Bonds.** For purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement, and the Parity Conditions, Annual Debt Service shall be adjusted as set forth in subsection 21(d) of this ordinance.

"**Authorized Denomination**" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denomination as may be specified in the applicable Bond Documents.

"**Average Annual Debt Service**" means, at the time of calculation, the sum of the Annual Debt Service remaining to be paid to the last scheduled maturity of the applicable series of Parity Bonds, divided by the number of years such bonds are scheduled to remain outstanding.

"**Balloon Bonds**" means any series of Parity Bonds, the aggregate principal amount (including Sinking

Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25 percent or more of the initial aggregate principal amount of such series of Parity Bonds.

"**Beneficial Owner**" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"**Bond Counsel**" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"**Bond Documents**" means (a)(i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), and (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the bond sale terms and additional terms, conditions, or covenants pursuant to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

"**Bond Insurance**" means any municipal bond insurance policy, guaranty, surety bond, or similar credit enhancement device providing for or securing the payment of all or part of the principal of and interest on any Parity Bonds, issued by an insurance company licensed to conduct an insurance business in any state of the United States (or by a service corporation acting on behalf of one or more such insurance companies), or by any other financial institution qualified to provide such credit enhancement device.

"**Bond Purchase Contract**" means a written offer to purchase a Series of the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"**Bond Register**" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"**Bond Registrar**" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration.

"**Bond Sale Terms**" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, date or dates of the Bonds, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions, or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in the Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"**Bonds**" means the Municipal Water System revenue bonds issued pursuant to this ordinance.

"**Book-Entry Form**" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"**Capital Appreciation Bond**" means any Parity Bond, all or a portion of the interest on which is compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents and is payable only upon redemption or on the maturity date of such Parity Bond. A Parity Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the conversion date. For purposes of computing the principal amount of Parity Bonds held by the Owner of any Capital Appreciation Bond in connection with any notice, consent, request, or demand, the principal amount of

a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"**City**" means The City of Seattle, Washington.

"**City Council**" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as amended at any time, and regulations thereunder.

"**Continuing Disclosure Certificate**" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure certificate executed pursuant to Section 23 of this ordinance, in substantially the form attached to this ordinance as Exhibit B.

"**Contract Resource Obligation**" means an obligation of the City that is designated as a Contract Resource Obligation and is entered into in accordance with Section 20 of this ordinance.

"**Coverage Requirement**" means Adjusted Net Revenue equal to at least 1.25 times Adjusted Annual Debt Service on all Parity Bonds then outstanding.

"**Covered Parity Bonds**" means all Outstanding Parity Bonds, each Series of the Bonds, and each series of Future Parity Bonds, excluding each series of Parity Bonds for which the applicable Bond Documents provide that such series shall not be treated as a series of Covered Parity Bonds and shall not be secured by the amounts in the Reserve Subaccount. For purposes of the Bond Documents applicable to the Outstanding Parity Bonds issued in 2017, 2021, 2022, 2024, and 2025, the Reserve Covenant Date (as defined therein) has occurred and those Outstanding Parity Bonds are excluded from the definition of Covered Parity Bonds.

"**Defeasible Bonds**" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"**Director of Finance**" or "**Director**" means the City's Director of Finance or such other officer who succeeds to substantially all of the responsibilities of that office.

"**DTC**" means The Depository Trust Company, New York, New York.

"**Event of Default**" has the meaning given in subsection 25(a) of this ordinance.

"**Fiscal Agent**" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may later appoint.

"**Future Parity Bond Ordinance**" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"**Future Parity Bonds**" means, with reference to any Series, all revenue bonds and obligations of the Municipal Water System (other than that Series and any other Parity Bonds then outstanding), issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien on Net Revenue equal in priority with the charge and lien upon such revenue for the payment of the amounts required to be paid into the Parity Bond Account in accordance with Section 15 of this ordinance. Future Parity Bonds may include Parity Payment Agreements and any other obligations issued in compliance with the Parity Conditions.

"**Government Obligations**" means, unless otherwise limited in the Bond Documents for a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as in effect at the time such government obligation is acquired.

"**Gross Revenue**" means (a) all income, revenues, receipts, and profits derived by the City through the ownership and operation of the Municipal Water System; (b) the proceeds received by the City directly or indirectly from the sale, lease, or other disposition of any of the properties, rights or facilities of the Municipal Water System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the ownership and operation of the Municipal Water System. Gross Revenue does not include: (a) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenue; (b) investment income

set aside for or earned on money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (c) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations, or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenue hereunder; (d) the proceeds of any borrowing for capital improvements (or the refinancing thereof); (e) the proceeds of any liability or other insurance, including but not limited to insurance proceeds compensating the City for the loss of a capital asset, but excluding business interruption insurance or other insurance of like nature insuring against the loss of revenues; (f) general ad valorem taxes, excise taxes and special assessments (other than ULID Assessments), including interest and penalties thereon; and (g) earnings of any separate utility system that may be created, acquired, or constructed by the City pursuant to Section 19 of this ordinance.

"**Independent Utility Consultant**" means an independent person or firm having a favorable reputation for skill and experience with municipal water systems of comparable size and character to the Municipal Water System in such areas as are relevant to the purpose for which they were retained.

"**Issue Date**" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"**Letter of Representations**" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as amended at any time, or an agreement with a substitute or successor Securities Depository.

"**Maximum Annual Debt Service**" means, at the time of calculation, the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to the Parity Bonds then outstanding.

"**MSRB**" means the Municipal Securities Rulemaking Board.

"**Municipal Water System**" means the water system of the City as it now exists, and all additions thereto and betterments and extensions thereof at any time made, together with any utility systems of the City hereafter combined with the Municipal Water System. The Municipal Water System shall not include any separate utility system that may be created, acquired, or constructed by the City as provided in Section 19 of this ordinance.

"**Net Revenue**" means, for any period, Gross Revenue less Operating and Maintenance Expense.

"**Omnibus Defeasance Ordinance**" means Ordinance 126226, as amended at any time, authorizing the defeasance of Defeasible Bonds (as such ordinance may be amended from time to time), or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"**Omnibus Refunding Ordinance**" means this 2026 Omnibus Refunding Ordinance, as it may be amended in the future, or any other ordinance of the City authorizing the issuance of Refunding Parity Bonds for the purpose of refunding Refundable Bonds. If context requires, the term Omnibus Refunding Ordinance may alternatively refer to Ordinance 125714 (as amended by Ordinance 126483, the "2019 Omnibus Refunding Ordinance").

"**Operating and Maintenance Expense**" means all expenses incurred by the City in causing the Municipal Water System to be operated and maintained in good repair, working order and condition, including without limitation: (a) deposits, premiums, assessments, or other payments for insurance, if any, on the Municipal Water System; (b) payments into pension funds; (c) State-imposed taxes; (d) amounts due under Contract Resource Obligations in accordance with Section 20 of this ordinance; (e) payments made to another person or entity for the receipt of water supply or transmission or other commodity or service; and (f) payments with respect to any other expenses of the Municipal Water System that are properly treated as Operating and Maintenance Expense under generally accepted accounting principles applicable to municipal corporations, including payments (other than payments out of proceeds of Parity Bonds or other obligations not issued to pay current expenses of the Municipal Water System) into reasonable reserves for items of operating or

maintenance expense the payment of which is not immediately required. Operating and Maintenance Expense does not include: depreciation, amortization or other similar recognitions of non-cash expense items made for accounting purposes only including non-cash pension expense; taxes levied or imposed by the City or payments in lieu of City taxes; payments of claims or judgments; or capital additions or capital replacements of the Municipal Water System.

"**Outstanding Parity Bond Ordinances**" means those ordinances authorizing the issuance and sale of the Outstanding Parity Bonds, as identified in Exhibit A to this ordinance.

"**Outstanding Parity Bonds**" means those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date (or in reference to a particular series of Parity Bonds), Outstanding Parity Bonds shall mean those Parity Bonds, including any Parity Bonds issued subsequent to the effective date of this ordinance, that are outstanding as of that date (or as of the Issue Date of the referenced series of Parity Bonds).

"**Owner**" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"**Parity Bond Account**" means the Water Revenue Parity Bond Account created by Ordinance 116705 in the Water Fund for the purpose of paying and securing payment of the principal of and interest on Parity Bonds.

"**Parity Bond Documents**" means those Bond Documents applicable to a series of Parity Bonds.

"**Parity Bond Ordinance**" means any ordinance passed by the City Council providing for the issuance and sale of a series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"**Parity Bonds**" means the Outstanding Parity Bonds, each Series of the Bonds, and any Future Parity Bonds then outstanding. Parity Bonds may include Parity Payment Agreements in accordance with Section 17 of this ordinance.

"**Parity Certificate**" means a certificate delivered pursuant to Section 17 of this ordinance for purposes

of satisfying the Parity Conditions in connection with the issuance of Future Parity Bonds.

"**Parity Conditions**" means (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in subsection (a) of this definition, together with the conditions set forth in Section 17 of this ordinance.

"**Parity Payment Agreement**" means a Payment Agreement which is entered into in compliance with the Parity Conditions and under which the City's payment obligations are expressly stated to constitute a charge and lien on Net Revenue equal in rank with the charge and lien upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of interest on Parity Bonds. For purposes of determining percentages of ownership of Parity Bonds under this ordinance or under applicable Parity Bond Documents, Parity Payment Agreements shall be deemed to have no principal amount, and any notice, consent, or similar rights (if any) shall be determined only as set forth in the applicable Parity Payment Agreement.

"**Payment Agreement**" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and that provides for (i) an exchange of payments based on interest rates, or ceilings or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"**Payment Agreement Payments**" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"**Payment Agreement Receipts**" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"**Permitted Investments**" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended at any time.

"**Pricing Certificate**" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"**Principal and Interest Subaccount**" means the subaccount of that name created in the Parity Bond Account for the payment of the principal of and interest on Parity Bonds.

"**Purchaser**" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance as underwriter, purchaser, or successful bidder in a sale of any Series.

"**Qualified Counterparty**" means a party (other than the City or a party related to the City) who is the other party to a Payment Agreement, (a)(i) whose senior debt obligations are rated in one of the three highest rating categories of each Rating Agency (without regard to any gradations within a rating category), or (ii) whose obligations under the Payment Agreement are guaranteed for the entire term of the Payment Agreement by a bond insurer or other institution that has been assigned a credit rating in one of the two highest rating categories (without regard to any gradations within a rating category) of each Rating Agency; and (b) who is otherwise qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"**Qualified Insurance**" means any Bond Insurance that, as of the time of issuance of such credit enhancement device, is provided by an entity rated in one of the two highest rating categories (without regard to any gradations within a rating category) by at least two nationally recognized rating agencies.

"**Qualified Letter of Credit**" means any letter of credit, standby bond purchase agreement, or other

liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bonds, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to any gradations within such rating categories) by at least two nationally recognized rating agencies.

"**Rate Stabilization Account**" means the account of that name created in the Water Fund pursuant to Ordinance 116705 and redesignated for accounting purposes as the Revenue Stabilization Subfund of the Water Fund pursuant to Ordinance 120875.

"**Rating Agency**" means any nationally recognized rating agency then maintaining a rating on a series of then outstanding Parity Bonds at the request of the City.

"**RBI**" means *The Bond Buyer Revenue Bond Index* or comparable index, or, if no comparable index can be obtained, 80 percent of the interest rate for actively traded 30-year United States Treasury obligations.

"**Record Date**" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding the interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"**Refundable Bonds**" means each series of Parity Bonds and outstanding subordinate obligations of the Municipal Water System that have been designated, or may in the future be designated, as refundable under this ordinance, including: (a) each series of Outstanding Parity Bonds listed in Exhibit A; (b) each Series of the Bonds issued pursuant to this ordinance; (c) each other series of Future Parity Bonds so designated by the City; and (d) all outstanding subordinate obligations of the Municipal Water System, including the outstanding State loans listed on Exhibit C to this ordinance, and all future loan agreements entered into pursuant to chapter 39.69 RCW. For purposes of this ordinance, each Series of the Bonds is designated as a series of Refundable Bonds.

"**Refunded Bond Documents**" means those Bond Documents applicable to a series of the Refunded

Bonds.

"**Refunded Bonds**" means those Refundable Bonds identified in a Refunding Plan in accordance with this ordinance.

"**Refunding Parity Bonds**" means Future Parity Bonds that satisfy the applicable Parity Conditions and are issued pursuant to this ordinance, or other Future Parity Bond Ordinance, for the purpose of refunding any Refundable Bonds.

"**Refunding Plan**" means the plan approved by the Director of Finance pursuant to the delegation set forth herein to accomplish the refunding of the Refundable Bonds. Each Refunding Plan must identify the maturities and series of Refundable Bonds to be refunded thereby, and must provide for their defeasance and/or refunding, substantially as follows, with such additional detail and adjustments to be set forth in the Refunding Trust Agreement (including, without limitation, adjustments to permit a crossover refunding) as the Director of Finance may deem necessary or desirable:

(a) The City shall issue a Series of the Bonds (which may be combined within the Series with Parity Bonds authorized hereunder or separately) and, upon receipt, shall deposit the proceeds of the sale of such Series, together with such other money as may be included in the plan by the Director of Finance, into a refunding escrow or trust account held by the Refunding Trustee;

(b) Upon receipt of a certification or verification by a certified public accounting firm or other financial advisor that the amounts deposited with it will be sufficient to accomplish the refunding as described in such Refunding Trust Agreement, the Refunding Trustee shall invest such escrow deposits in the Acquired Obligations specified therein (unless directed in the Refunding Trust Agreement to hold such deposits uninvested) and shall establish a beginning cash balance; and

(c) As further directed in the Refunding Trust Agreement, the Refunding Trustee shall apply the amounts received as interest on and maturing principal of such Acquired Obligations (together with any cash balance in the refunding trust account) to call, pay, and redeem those Refundable Bonds on the dates identified

in the plan, and (if so directed) to pay the administrative costs of carrying out the foregoing.

If the Director of Finance serves as the Refunding Trustee, the Director of Finance shall approve a written Refunding Plan (which need not be set forth in a Refunding Trust Agreement) providing that the escrow funds are to be held separate and apart from all other funds of the City and are to be applied substantially as set forth above.

"**Refunding Trust Agreement**" means an escrow or trust agreement between the City and a Refunding Trustee as described in subsection 26(d) of this ordinance.

"**Refunding Trustee**" means the Director of Finance, or a financial institution selected by the Director of Finance serving in the capacity of refunding trustee or escrow agent under a Refunding Trust Agreement.

"**Registered Owner**" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under the Letter of Representations, the Registered Owner of such Series shall mean the Securities Depository.

"**Reserve Requirement**" means the lesser of (a) Maximum Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed the sum of 10 percent of the proceeds of each series of Covered Parity Bonds then outstanding, determined as of the Issue Date of each such series.

"**Reserve Security**" means any Qualified Insurance or Qualified Letter of Credit obtained by the City to satisfy part or all of the Reserve Requirement, and that is not cancelable on less than three years' notice.

"**Reserve Subaccount**" means the subaccount of that name created in the Parity Bond Account for the purpose of securing the payment of the principal of and interest on Parity Bonds.

"**Rule 15c2-12**" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 as amended.

"**SEC**" means the United States Securities and Exchange Commission.

"**Securities Depository**" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"**Serial Bonds**" means Parity Bonds maturing in specified years and for which no Sinking Fund Requirements are mandated.

"**Series**" means a series of the Bonds issued pursuant to this ordinance.

"**Sinking Fund Account**" means any account created in the Parity Bond Account to amortize the principal of or make mandatory redemptions of Term Bonds.

"**Sinking Fund Requirement**" means, for any calendar year, the principal portion of any Term Bond (including redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established in the applicable Bond Documents.

"**State**" means the State of Washington.

"**State Auditor**" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to perform audits.

"**System of Registration**" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10 as amended.

"**Tax-Advantaged Bond**" means any Bond that is designated by the City as a tax-advantaged bond, including tax credit bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, pursuant to which the City is able to obtain a tax credit payment or any other type of tax advantage.

"**Tax-Exempt Bond**" means any Parity Bond the interest on which is intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Taxable Bond**" means any Parity Bond the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Term Bond**" means any Parity Bond that is issued subject to mandatory redemption in Sinking Fund Requirements prior to its maturity date.

"**ULID**" means a utility local improvement district of the City created for the acquisition or construction of additions to and betterments and extensions of the Municipal Water System.

"**ULID Assessments**" means all assessments levied and collected in a ULID, if and only if those assessments are pledged to be paid into the Parity Bond Account, in which case they shall be included in Gross Revenue. ULID Assessments shall include all installments of principal, payments of interest, and penalties and interest on delinquencies, but shall not include any prepaid assessments paid into a construction fund or account.

"**Valuation Date**" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Parity Bond Documents, on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"**Variable Interest Rate**" means any interest rate that fluctuates during the stated term of a Parity Bond (or during a stated period during which the Parity Bond is designated as a Variable Interest Rate Bond), whether due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"**Variable Interest Rate Bond**" means, for any period of time, any Parity Bond that bears interest at a Variable Interest Rate during that period. A Parity Bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of: (a) interest rates on a particular series of Parity Bonds, as set forth in the applicable

Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds issued at substantially the same time, or (ii) a Payment Agreement related to that particular series of Parity Bonds, is to produce obligations that bear interest at a fixed rate. A Parity Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to produce an obligation that bears interest at a Variable Interest Rate.

"**Water Fund**" means the fund of that name into which is paid the Gross Revenue of the Municipal Water System.

Section 2. **Finding With Respect to Refunding**. Section 2 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The City Council hereby finds that the irrevocable deposit of money and securities with a Refunding Trustee, verified or certified as to sufficiency in accordance with a Refunding Plan approved pursuant to this ordinance, will discharge and satisfy the obligations of the City as to the Refunded Bonds identified therein, including all pledges, charges, trusts, covenants, and agreements under the applicable Refunded Bond Documents. Immediately upon such deposit, the Refunded Bonds identified in such Refunding Plan shall be defeased and shall no longer be deemed to be outstanding under the applicable Refunded Bond Legislation.

Section 3. **Authorization of Bonds; Due Regard Finding**. Section 3 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **The Bonds**. The City is authorized to issue Refunding Parity Bonds, payable from the sources described in Section 13 of this ordinance, in the maximum principal amount stated in Section 5 of this ordinance, to provide funds, from time to time, (a) to carry out the current or advance refunding of all or a portion of the outstanding Refundable Bonds pursuant to an approved Refunding Plan; (b) to provide for the Reserve Requirement (if necessary); (c) to pay the administrative costs of carrying out each such Refunding Plan and pay the costs of issuance of the Bonds; and (d) for other Municipal Water System purposes approved by ordinance. The Bonds may be issued in multiple Series and may be combined with other Future Parity

Bonds authorized separately. The Bonds shall be designated Water System Revenue Refunding Bonds and shall be numbered separately and shall have any name, year, series, or other labels as deemed necessary or appropriate by the Director of Finance.

(b) **City Council Finding**. The City Council finds that, in creating the Parity Bond Account and in fixing the amounts to be paid into it in accordance with this ordinance and the parameters for the Bond Sale Terms set forth in Section 5 of this ordinance, the City Council has exercised due regard for the cost of operation and maintenance of the Municipal Water System, and is not setting aside into the Parity Bond Account a greater amount than in the judgment of the City Council, based on the rates established from time to time consistent with subsection 16(b) of this ordinance, will be sufficient, in the judgment of the City Council, to meet all expenses of operation and maintenance of the Municipal Water System and to provide the amounts previously pledged for the payment of all outstanding obligations payable out of Gross Revenues and pledged for the payment of the Bonds. Therefore, the City Council finds that the issuance and sale of the Bonds is in the best interest of the City and the public interest.

Section 4. **Manner of Sale of Bonds**. Section 4 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement and may select and enter into agreements with remarketing agents or providers of liquidity with respect to Variable Interest Rate Bonds. The Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements, and to provide for the use of an electronic bidding mechanism; to determine matters relating to a forward or delayed delivery of the Bonds; and to determine such other matters and take such other action as, in the Director's determination, may be necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be

sold on Bond Sale Terms consistent with the parameters set forth in Section 5 of this ordinance.

Section 5. **Appointment of Designated Representative; Bond Sale Terms**. Section 5 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. The maximum aggregate principal amount of Bonds issued to carry out each Refunding Plan may not exceed 125% of the stated principal amount of those Refundable Bonds selected for refunding in that Refunding Plan.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance.

(iii) **Denominations**. The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, whichever is later, unless otherwise provided in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The true interest cost for any fixed rate Series may not exceed a rate of 10 percent per annum. The Bond Documents for any Series may provide for multiple interest rates and interest rate modes and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from

including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond, in accordance with any Sinking Fund Requirements applicable to Term Bonds, and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. The final maturity of any Series of the Bonds shall be determined by the Director of Finance, consistent with chapter 39.53 RCW and other applicable State law, as it may be amended from time to time.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in the Director's discretion, consistent with Section 8 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more dates occurring not more than 10-1/2 years after the Issue Date.

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in principal payment amounts set forth in Sinking Fund Requirements, consistent with subsection 8(b) of this ordinance.

(C) **Extraordinary Redemptions**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate

Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent with the parameters set forth in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Refunding Findings; Approval of Refunding Plan**. As of the Issue Date of each Series, the Director of Finance must approve a Refunding Plan (which may be set forth in a Refunding Trust Agreement) and must find that such Refunding Plan is necessary to accomplish one or more of the purposes set forth in RCW 39.53.020, as it may be amended from time to time and is consistent with the City's debt policies then in effect (including, if applicable, a finding that the Refunding Plan will achieve an acceptable level of debt service savings or is necessary to effectuate changes in covenants).

(B) **Parity Conditions Satisfied**. As of the Issue Date of each Series, the Director of Finance must find that the Parity Conditions have been met or otherwise satisfied, so that such Series is permitted to be issued as Parity Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Bond Insurance, a Reserve Security, Qualified Letter of Credit, credit enhancement, or any Payment Agreement as the Director of Finance may find necessary or desirable. The Bond Sale Terms for any Series may provide for multiple interest rate modes and may include provisions for conversion from any interest rate mode to any other mode. To that end, the Bond Sale Terms may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of the Bonds); provisions for the conversion of interest rate modes; provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty; and requirements to give notice to or obtain the consent of a

credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Reserve Requirement**. The Bond Sale Terms must establish whether the Series is to be treated as Covered Parity Bonds and must establish the method of providing for the Reserve Requirement, consistent with Section 15 of this ordinance.

(E) **Tax Status of the Bonds**. The Director of Finance may determine that any Series of the Bonds may be designated or qualified as Tax-Exempt Bonds, Taxable Bonds, or Tax-Advantaged Bonds consistent with Section 22 of this ordinance.

Section 6. **Bond Registrar; Registration and Transfer of Bonds**. Section 6 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Registration and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration.

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same

rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, interest rate, and maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its

functions as depository and no substitute Securities Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided in this ordinance.

Nothing in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond or Bonds shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a new Bond or Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that such Bond or Bonds were actually lost, stolen or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 7. **Payment of Bonds**. Section 7 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Payment**. Each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents applicable to that Series. Principal of and interest on each Bond issued as a Parity Bond shall be payable solely out of the Parity Bond Account and shall not be a general obligation of the City. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held In Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held In Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the

Record Date. The City, however, is not required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 8. **Redemption and Purchase of Bonds**. Section 8 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City on the dates and on the terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds of any Series may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed at a price equal to 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining mandatory redemption installment payments for that Term Bond in the manner directed by the Director of Finance. In the absence of direction by the Director of Finance, credit shall be allocated to each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption**. All or some of the Bonds of any Series may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding

Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed and, if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar randomly in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 9. **Notice of Redemption; Rescission of Notice**. Section 9 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

Unless otherwise set forth in the applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not fewer than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related optional redemption of Bonds by giving a notice of

rescission to the affected Registered Owners at any time on or prior to the scheduled optional redemption date. Any notice of optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of optional redemption has been rescinded shall remain outstanding.

Section 10. **Failure to Pay Bonds**. Section 10 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the Parity Bond Account and the other sources pledged in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including principal, redemption premium (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Account and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 25 of this ordinance.

Section 11. **Form and Execution of Bonds**. Section 11 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law; shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile. The seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series and other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms) and manually signed by the Bond Registrar shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: “This Bond is one of the fully registered The City of Seattle, Washington, [Water System Refunding Revenue Bonds], [Year], [Series and other designation, if any], described in [this ordinance].” The authorized signing of a certificate of authentication shall be conclusive

evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing the officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, issued, and delivered and, when authenticated, issued, and delivered, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although the person did not hold the required office on the Issue Date of that Series of the Bonds.

Section 12. **Deposit and Use of Proceeds**. Section 12 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

Unless otherwise provided in the Bond Sale Terms, the principal proceeds and net premium, if any, received from the sale and delivery of each Series of the Bonds (or portion of a Series allocated to the refunding), in the amount necessary to carry out the applicable Refunding Plan, shall be deposited with the Refunding Trustee and used in accordance with the provisions of this section to discharge the obligations of the City relating to the Refunded Bonds identified therein.

The Director of Finance may use the principal proceeds and any net premium to pay for costs of issuance of the Bonds, and the Director of Finance also may incur and account for costs of issuance that are not included as part of the bond proceeds and net premium, including but not limited to any underwriter's discount. Net premium and accrued interest received from the sale and delivery of a Series of the Bonds, if any, that is not necessary to carry out the Refunding Plan, shall be paid or allocated into the Parity Bond Account and used to pay interest on that Series.

Until needed to carry out the applicable Refunding Plan and to pay the costs described herein, the principal proceeds of each Series of the Bonds shall be held or invested (and the investment earnings shall be

applied) in accordance with the Refunding Trust Agreement, and the money deposited with the Refunding Trustee, including the Acquired Obligations and any investment earnings, shall be held irrevocably, invested and applied in accordance with the provisions of the respective Refunded Bond Legislation, this ordinance, the Refunding Trust Agreement, chapter 39.53 RCW, and other applicable State law. Earnings subject to a federal tax or rebate requirement may be withdrawn from any such fund or account and used for those tax or rebate purposes.

The Director of Finance may pay principal of and interest on a Series of the Bonds with any proceeds of that Series (including interest earnings thereon) remaining after applying such proceeds to carry out the Refunding Plan, or after the City Council has determined that the expenditure of such Bond proceeds for those purposes is no longer necessary or appropriate.

Section 13. **Security for the Bonds; Parity with Outstanding Parity Bonds**. Section 13 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Bonds shall be special limited obligations of the City payable from and secured solely by the Net Revenue (including all ULID Assessments, if any) and money in the Parity Bond Account and the subaccounts therein, except that money in the Reserve Subaccount shall secure only Covered Parity Bonds. The Net Revenue (including all ULID Assessments, if any) is pledged to make the payments into the Parity Bond Account required by this ordinance. This pledge constitutes a charge and lien upon such Net Revenue prior and superior to all other liens and charges whatsoever.

The Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations that are a charge or lien upon Net Revenue subordinate to the payments required to be made from Net Revenue into the Parity Bond Account and the subaccounts therein. The City covenants that, for as long as any Bond is outstanding, it will not issue any other revenue obligations (or create any special fund or account therefor), that will have any priority over,

or that will rank on a parity with, the payments required in respect of the Parity Bonds, and that it will issue Future Parity Bonds only accordance with Section 17 of this ordinance.

The Bonds shall not constitute general obligations of the City, the State, or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State, or any political subdivision of the State not specifically pledged by this ordinance.

Section 14. **Priority Expenditure of Gross Revenue; Flow of Funds**. Section 14 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

Gross Revenue shall be deposited as received in the Water Fund and used for the following purposes only in the following order of priority:

(a) To pay Operating and Maintenance Expense;

(b) To make when due all payments into the Principal and Interest Subaccount required to be made in order to pay the interest on and principal of all Parity Bonds (including all net payments under Parity Payment Agreements), and to make payments due under any agreement with a provider of a Reserve Security which agreement requires those payments to be treated on a parity of lien with the Parity Bonds;

(c) To make all payments required to be made (i) into the Reserve Subaccount with respect to Covered Parity Bonds, and (ii) under any agreement with a provider of a Reserve Security, which agreement requires those payments to be treated on a parity of lien with the payments required to be made into the Reserve Subaccount;

(d) To make all payments required to be made into any revenue bond, note, warrant or other revenue obligation redemption fund, debt service account, or reserve account created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity Bonds; and

(e) Without priority, for any of the following purposes: to retire by redemption or purchase any

outstanding revenue bonds or revenue obligations of the Municipal Water System; to make necessary additions, betterments, improvements, repairs, extensions, and replacements of the Municipal Water System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenue; to make deposits to the Rate Stabilization Account; or for any other lawful Municipal Water System purposes.

Section 15. **Parity Bond Account**. Section 15 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

A special account of the City known as the Parity Bond Account has been previously created and shall be maintained as a separate account within the Water Fund for the sole purpose of paying the principal of and premium, if any, and interest on the Parity Bonds as the same shall become due. The Parity Bond Account consists of the Principal and Interest Subaccount and the Reserve Subaccount and may additionally include such subaccounts as the Director of Finance may deem necessary, so long as the maintenance of such subaccounts does not conflict with the rights of the owners of Parity Bonds. Principal of, premium (if any), and interest on the Parity Bonds shall be payable out of the Parity Bond Account.

(a) **Required Payments Into the Parity Bond Account**. So long as any Parity Bonds are outstanding (including amounts required under any Parity Payment Agreement), the City shall set aside and pay into the Parity Bond Account all ULID Assessments upon their collection and, out of Net Revenue, certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Principal and Interest Subaccount on or before each date on which interest on or principal of Parity Bonds (including Sinking Fund Requirements and net payments under any Parity Payment Agreements) shall become due and payable, an amount that will be sufficient, together with other money on deposit therein, to pay such principal, interest, Sinking Fund Requirements, and net payments then due on Parity Payment Agreements as the same shall become due; and

(ii) Into the Reserve Subaccount, an amount necessary to provide for the Reserve Requirement within the time and in the manner required by this ordinance and the Bond Sale Terms. The amount necessary,

if any, to satisfy the Reserve Requirement upon the issuance of a Series of the Bonds may be funded (A) on the Issue Date by a deposit of bond sale proceeds, available funds of the Municipal Water System, or a Reserve Security; or (B) in annual installments from Net Revenue so that the Reserve Requirement is fully funded by no later than the fifth anniversary of the Issue Date of such Series. The manner of funding the Reserve Requirement for the Bonds shall be set forth in the Bond Documents.

To meet the required payments to be made into the Parity Bond Account, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption, or defeasance of any Parity Bonds by the use of money on deposit in any subaccount in the Parity Bond Account as long as the money remaining in those subaccounts is sufficient to satisfy the required deposits in those subaccounts for the remaining Parity Bonds.

Until the defeasance or redemption of the 2012 Bonds and 2015 Bonds, to the extent required to permit the City to credit the amount of any existing Reserve Security against the amount needed to satisfy the Reserve Requirement for the outstanding 2012 Bonds and 2015 Bonds, the City further agrees that upon receipt of a notice of cancellation of any Reserve Security that is then used to satisfy all or any part of the Reserve Requirement for the 2012 Bonds or the 2015 Bonds, the City shall either (A) substitute a Reserve Security in the amount required to make up the deficiency created in the Reserve Subaccount, or (B) create a special account in the Water Fund and deposit therein cash sufficient, together with other money and investments on deposit in the Reserve Subaccount allocated to satisfying the Reserve Requirement in respect of the 2012 Bonds and 2015 Bonds, to equal the Reserve Requirement for the 2012 Bonds and 2015 Bonds as of the date the cancellation becomes effective. Such deposits may be spread over three years in approximately equal monthly deposits (provided that the City reserves the right to deposit such amounts on any schedule that provides for accumulation of the necessary amount more quickly than would be accumulated under such a schedule). Amounts on deposit in that special account, if established, shall not be available to pay debt service

on Parity Bonds or for any other purpose of the City and shall be transferred to the Reserve Subaccount on the effective date of the cancellation. Amounts remaining in that special account or in the Reserve Subaccount may be transferred back to the Water Fund and used for any purpose if and when a substitute Reserve Security is obtained. From and after the defeasance or redemption of the 2012 Bonds and 2015 Bonds, the foregoing paragraph shall no longer be of any force or effect.

(b) **Reserve Subaccount**. The Reserve Subaccount has been created and is maintained as a subaccount within the Parity Bond Account for the purpose of securing the payment of the principal of and interest on all Parity Bonds outstanding (including amounts due under any Parity Payment Agreements if required under such agreement). The City covenants that it will at all times, so long as any Covered Parity Bonds are outstanding, maintain the Reserve Subaccount at the Reserve Requirement (taking into account scheduled payments to fund the Reserve Requirement over time), as it is adjusted from time to time, except for withdrawals as authorized by this ordinance. Any withdrawals authorized below from subaccounts within the Reserve Subaccount shall be made on a pro rata basis except if the provider of a Reserve Security requires all cash and investments in the Reserve Subaccount to be withdrawn before draws are made on the Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such pro rata withdrawal is not required to maintain the exclusion of interest on the Parity Bonds then outstanding from gross income for federal income tax purposes.

(i) **Use of Reserve Subaccount for Payment of Debt Service**. In the event of a deficiency in the Principal and Interest Subaccount to meet current installments of either principal (including Sinking Fund Requirements) or interest (including amounts payable under any Parity Payment Agreement), the Director of Finance may make withdrawals of money or proceeds of a Reserve Security in the Reserve Subaccount in the amounts necessary to meet maturing installments of either principal (including Sinking Fund Requirements) or interest (including net payments under Parity Payment Agreements) with respect to Covered Parity Bonds only. Any deficiency created in the Reserve Subaccount by reason of any such withdrawal or claim against a Reserve Security shall then be made up from the ULID Assessments and Net Revenue first available after making

necessary provisions for the required payments into the Principal and Interest Subaccount.

(ii) **Application of Funds in Reserve Subaccount**. The money in the Reserve Subaccount may be applied to the payment of the last outstanding Covered Parity Bonds, and when the total amount in the Parity Bond Account (including investment earnings) equals the total amount of principal and interest for all then-outstanding Covered Parity Bonds to the last maturity thereof, no further payment need be made into the Parity Bond Account in respect of the Covered Parity Bonds. Money in the Reserve Subaccount (including investment earnings) in excess of the Reserve Requirement may be withdrawn and deposited in the Principal and Interest Subaccount and spent for the purpose of retiring Covered Parity Bonds or may be deposited in any other fund or account and spent for any other lawful Municipal Water System purpose.

(c) **Investment of Money in Parity Bond Account**. All money in the Parity Bond Account may be kept in cash or invested in Permitted Investments maturing not later than the date when needed (for investments in the Principal and Interest Subaccount) or the last maturity of any outstanding Parity Bonds (for investments in the Reserve Subaccount). In no event shall any money in the Parity Bond Account or any other money reasonably expected to be used to pay principal of and/or interest on the Parity Bonds be invested at a yield that would cause any Series issued as Tax-Exempt Bonds or Tax-Advantaged Bonds to be arbitrage bonds within the meaning of Section 148 of the Code. Income from investments in the Principal and Interest Subaccount shall be deposited in that subaccount. Income from investments in the Reserve Subaccount shall be deposited in that subaccount until the amount therein is equal to the Reserve Requirement for all Parity Bonds, and thereafter shall be deposited in the Principal and Interest Subaccount. Notwithstanding the provisions for deposit or retention of earnings in the Parity Bond Account, any earnings that are subject to a federal tax or rebate requirement may be withdrawn from the Parity Bond Account for deposit in a separate fund or account for that purpose. If no longer required for such rebate, money in that separate fund or account shall be returned to the Parity Bond Account.

(d) **Failure to Deposit Money in Parity Bond Account**. If the City fails to set aside and pay into the

Parity Bond Account, or the subaccounts therein, the amounts set forth in this ordinance, the registered owner of any of the outstanding Parity Bonds may bring action against the City for failure to make the required deposits to the Parity Bond Account only in accordance with Section 25 of this ordinance regarding Events of Default.

Section 16. **Parity Bond Covenants**. Section 16 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The City covenants with the Owner of each Bond at any time outstanding, as follows:

(a) **Operation and Maintenance**. The City will pay all Operating and Maintenance Expense and otherwise meet the obligations of the City under this ordinance. It will at all times maintain and keep the Municipal Water System in good repair, working order and condition, and will make all necessary and proper additions, betterments, renewals and repairs thereto, and improvements, replacements and extensions thereof, so that at all times the business carried on in connection therewith will be properly and advantageously conducted, and will at all times operate or cause to be operated the Municipal Water System and the business in connection therewith in an efficient manner and at a reasonable cost.

(b) **Establishment and Collection of Rates and Charges**. The City will establish, maintain, revise as necessary, and collect rates and charges for services and facilities provided by the Municipal Water System so that the Adjusted Net Revenue in each fiscal year will be at least equal to the Coverage Requirement. The failure of the City to comply with this covenant shall not be an Event of Default if the City promptly retains an Independent Utility Consultant to recommend to the City Council adjustments in the rates of the Municipal Water System necessary to meet the requirements of this covenant and if the City Council adopts the recommended modifications within 180 days of the date the failure became known to the City Council.

(c) **Sale or Disposition of the Municipal Water System**. The City may sell, transfer, or otherwise dispose of any of the works, plant, properties, facilities or other part of the Municipal Water System or any real or personal property comprising a part of the Municipal Water System consistent only with one or more of the

following:

(i) The City in its discretion may carry out such a sale, transfer, or disposition (each, a "transfer") if the facilities or property transferred are not material to the operation of the Municipal Water System, or shall have become unserviceable, inadequate, obsolete, or unfit to be used in the operation of the Municipal Water System or are no longer necessary, material, or useful to the operation of the Municipal Water System; or

(ii) The City in its discretion may carry out such a transfer if the aggregate depreciated cost value of the facilities or property being transferred under this subsection in any fiscal year comprises no more than 5 percent of the total assets of the Municipal Water System; or

(iii) The City in its discretion may carry out such a transfer if the proceeds from such transfer are used to acquire new useful operating facilities or properties of the Municipal Water System, or are used to retire outstanding Parity Bonds or other revenue obligations of the Municipal Water System, if, at the time of such transfer, the City has on file a certificate of both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office) demonstrating that, in such officers' opinions, upon such transfer and the use of proceeds of the transfer as proposed by the City, the remaining facilities of the Municipal Water System will retain their operational integrity and, based on the financial statements for the most recent fiscal year available, the proposed transfer would not prevent the Municipal Water System from complying with the Coverage Requirement during the five fiscal years following the fiscal year in which the transfer is to occur. The certificate shall take into account (A) the reduction in revenue and expenses, if any, resulting from the transfer; (B) the use of any proceeds of the transfer for the redemption of Parity Bonds, (C) the estimate of revenue from customers anticipated to be served by any additions to and betterments and extensions of the Municipal Water System financed in part by the proposed portion of the proceeds of the transfer, and (D) any other adjustment permitted in the preparation of a certificate under subsection 17(a)(vi) of this ordinance. Before such a transfer, the City also must obtain confirmation

from each of the Rating Agencies to the effect that the rating then in effect will not be reduced or withdrawn upon such transfer.

(d) **Books and Records**. The City will keep proper books, records, and accounts with respect to the operations, income, and expenditures of the Municipal Water System in accordance with generally accepted accounting practices relating to municipal utilities and any applicable rules and regulations prescribed by the State, and will cause those books, records, and accounts to be audited on an annual basis by the State Auditor (or, if such audit is not made by the State Auditor within 270 days after the close of any fiscal year of the City, by a certified public accountant selected by the City). It will prepare annual financial and operating statements as soon as practicable after the close of each fiscal year showing reasonable detail, including a balance sheet, an income statement, and a statement of cash flows or other such statement. Such statements shall be sent to the owner of any Parity Bond upon written request received by the City. The City may charge a reasonable cost for providing such financial statements.

(e) **Liens Upon the Municipal Water System**. Except as otherwise provided in this ordinance, the City will not at any time create or permit to accrue or to exist any lien or other encumbrance or indebtedness upon the Gross Revenue or any part thereof prior or superior to the lien thereon for the payment of the Parity Bonds, and will pay and discharge, or cause to be paid and discharged, any and all lawful claims for labor, materials or supplies that, if unpaid or not discharged, might become a lien or charge upon the Gross Revenue or any part thereof, prior or superior to, or on a parity with, the lien of the Parity Bonds, or which might impair the security of the Parity Bonds.

(f) **Collection of Delinquent Accounts; No Free Service**. On at least an annual basis, the City will determine all accounts that are delinquent and will take such actions as the City determines are reasonably necessary to enforce payment of those delinquent accounts. Except to aid the poor or infirm and for fire-fighting purposes, it will not furnish or supply or permit the furnishing or supplying of any service or facility in connection with the operation of the Municipal Water System free of charge to any person, firm, or corporation,

public or private.

(g) **Maintenance of Insurance**. The City will at all times carry fire and extended coverage, public liability and property damage, and such other forms of insurance with responsible insurers and with policies payable to the City on such of the buildings, equipment, works, plants, facilities, and properties of the Municipal Water System as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, and against such claims for damages as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, or it will self-insure or participate in an insurance pool or pools with reserves adequate, in the reasonable judgment of the City, to protect the Municipal Water System against loss.

(h) **Condemnation Awards and Insurance Proceeds**. If the City receives any condemnation awards or proceeds of an insurance policy in connection with any loss of or damage to any property of the Municipal Water System, it shall apply the condemnation award or insurance proceeds, in the City's sole discretion, either (i) to the cost of replacing or repairing the lost or damaged properties, (ii) to the payment, purchase, or redemption of Parity Bonds, or (iii) to the cost of improvements to the Municipal Water System.

Section 17. **Future Parity Bonds**. Section 17 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Issuance of Future Parity Bonds**. The City reserves the right to issue Future Parity Bonds and to enter into Parity Payment Agreements for any lawful purpose of the Municipal Water System (including for the purpose of refunding a portion of the then-outstanding Parity Bonds) only if, at the time of the issuance of such series of Future Parity Bonds (or upon the effective date of the Parity Payment Agreement), the following conditions are satisfied:

(i) There must be no deficiency in the Parity Bond Account, and no Event of Default with respect to any Parity Bonds shall have occurred and be continuing.

(ii) The Bond Documents for the proposed Future Parity Bonds must provide that all ULID

Assessments shall be paid directly into the Parity Bond Account.

(iii) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of the principal thereof and the interest thereon out of the Parity Bond Account.

(iv) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of any Sinking Fund Requirements from money in the Principal and Interest Subaccount.

(v) For each series of Future Parity Bonds that is to be issued as a series of Covered Parity Bonds, the Bond Documents must provide for the deposit into the Reserve Subaccount of an amount (if any) necessary to fund the Reserve Requirement upon the issuance of those Future Parity Bonds (if any), which requirement may be satisfied: (A) by a deposit into the Reserve Subaccount, made on the Issue Date of such series, of proceeds of that series of Future Parity Bonds or other money legally available for such purpose; (B) by obtaining one or more Reserve Securities (or a deposit of cash plus Reserve Securities) available to be drawn upon in specific amounts to be paid into the Reserve Subaccount and credited against the deposits required to be maintained in the Reserve Subaccount; or (C) by a deposit into the Reserve Subaccount of amounts necessary to fund the Reserve Requirement from ULID Assessments and Net Revenue within five years from the date of issuance of those Future Parity Bonds, in five approximately equal annual payments. Immediately prior to the issuance of Future Parity Bonds, amounts then deposited in the Reserve Subaccount shall be valued as determined on the most recent annual financial report of the City applicable to the Municipal Water System, and the additional amounts, if any, required to be deposited into the Reserve Subaccount to satisfy the Reserve Requirement shall be based on that valuation.

(vi) There must be on file with the City a Parity Certificate as described in subsection 17(b) of this ordinance. However, if the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds (referred to as the "Refunding Parity Bonds"), no Parity Certificate shall be required as to that portion issued for refunding purposes if the Director of Finance finds and certifies that the Adjusted Annual Debt Service on the refunding portion of the proposed Refunding Parity

Bonds is not more than $5,000 greater than the Adjusted Annual Debt Service on the Parity Bonds to be refunded thereby. Alternatively, Refunding Parity Bonds may be issued upon delivery of a Parity Certificate.

(b) **Parity Certificate.** A Parity Certificate required under subsection 17(a)(vi) of this ordinance may be provided as follows:

(i) A certificate may be prepared and signed by the Director of Finance, demonstrating that during any 12 consecutive calendar months out of the immediately preceding 24 calendar months Adjusted Net Revenue was at least equal to the Coverage Requirement for all Parity Bonds plus the Future Parity Bonds proposed to be issued (and assuming that the debt service of the proposed Future Parity Bonds for that 12-month period was the Average Annual Debt Service for those proposed Future Parity Bonds); or

(ii) A certificate may be prepared and signed by both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office), demonstrating that, in their opinion, Adjusted Net Revenue for the five fiscal years next following the earlier of (A) the end of the period during which interest on those Future Parity Bonds is to be capitalized or, if no interest is capitalized, the fiscal year in which the Future Parity Bonds are issued, or (B) the date on which substantially all the new facilities financed with those Future Parity Bonds are expected to commence operations, such Adjusted Net Revenue, further adjusted as provided in subsection 17(b)(ii)(A) through 17(b)(ii)(D) of this ordinance, will be at least equal to the Coverage Requirement. That certificate may take into account the following adjustments:

(A) Any changes in rates in effect and being charged, or rates expected to be charged in accordance with a program of specific rates, rate levels, or increases in overall rate revenue approved by ordinance or resolution;

(B) Net revenue from customers of the Municipal Water System who have become customers during such 12-consecutive-month period or thereafter, and their estimate of net revenue from any customers to be connected to the Municipal Water System who have paid the required connection charges,

adjusted to reflect one year's net revenue from those customers;

(C) Their estimate of net revenue from customers anticipated to be served by facilities or improvements financed in substantial part by those Future Parity Bonds (or additional Parity Bonds expected to be issued during the five-year period); and

(D) Net revenue from any person, firm, corporation, or municipal corporation under any executed contract for water or other utility service, which revenue was not included in historical Net Revenue of the Municipal Water System.

(c) **Other Provisions**. Nothing contained in this ordinance shall prevent the City from issuing Future Parity Bonds to refund maturing Parity Bonds, money for the payment of which is not otherwise available, or revenue bonds that are a charge or lien upon Net Revenue subordinate to the charge or lien of the Parity Bonds, or from pledging to pay Net Revenue and/or assessments levied for ULID improvements constructed from the proceeds of subordinate lien bonds into a bond redemption fund created for the payment of the principal of and interest on subordinate lien bonds.

(d) **Effect of Issuance of Future Parity Bonds**. If the Parity Conditions are met and complied with at the time of the issuance of such Future Parity Bonds, then payments into the Parity Bond Account with respect to such Future Parity Bonds shall rank equally with the payments out of Net Revenue required to be made into the Parity Bond Account by this ordinance. Nothing set forth herein shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon the Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond Account for the payment of the Parity Bonds, provided that such subordinate bonds may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds for the purpose of refunding Outstanding Parity Bonds, upon compliance with the Parity Conditions set forth in this section.

(e) **Reserve Requirement; Election to Designate Bonds as Covered Parity Bonds**. Notwithstanding anything in this section to the contrary, in the Bond Documents relating to the issuance or sale of a series of

Future Parity Bonds, the City may elect whether any series shall be deemed to be a series of Covered Parity Bonds. Any series that is not deemed to be Covered Parity Bonds shall not be secured by the amounts in the Reserve Subaccount and shall be excluded from the calculation of the Reserve Requirement.

Section 18. **Rate Stabilization Account**. Section 18 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Rate Stabilization Account has been created as a separate account in the Water Fund. The City may at any time, as determined by the Director of Finance and consistent with the flow of funds set forth in Section 14 of this ordinance, deposit in the Rate Stabilization Account Gross Revenue and any other money received by the Municipal Water System and available for this purpose. The Director of Finance may, upon authorization by the City Council, withdraw any or all of the money in the Rate Stabilization Account for inclusion in Adjusted Gross Revenue for any fiscal year of the City. Such deposits or withdrawals may be made up to and including the date 90 days after the end of the fiscal year for which the deposit or withdrawal will be included as Adjusted Gross Revenue. No deposit of Gross Revenue may be made into the Rate Stabilization Account to the extent that such deposit would prevent the City from meeting the Coverage Requirement in the relevant fiscal year.

Section 19. **Separate Utility Systems**. Section 19 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The City may create, acquire, construct, finance, own or operate one or more additional systems for water supply, transmission or other commodity or service relating to the Municipal Water System. The revenue of that separate utility system shall not be included in Gross Revenue and may be pledged to the payment of revenue obligations issued to purchase, construct, condemn or otherwise acquire or expand the separate utility system. Neither Gross Revenue nor Net Revenue shall be pledged by the City to the payment of any obligations of a separate utility system except (a) as a Contract Resource Obligation, upon compliance with Section 20 of this ordinance, or (b) with respect to Net Revenue, on a basis subordinate to the lien of the Parity Bonds on that Net Revenue.

Section 20. **Contract Resource Obligations**. Section 20 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The City may at any time enter into one or more Contract Resource Obligations for the acquisition, from facilities to be constructed, of water supply, transmission, or other commodity or service relating to the Municipal Water System, as follows:

(a) The City may determine, and may agree under a Contract Resource Obligation to provide, that all payments under that Contract Resource Obligation (including payments prior to the time that water supply or transmission or other commodity or service is being provided, or during a suspension or after termination of supply or service) shall be an Operating and Maintenance Expense if the following requirements are met at the time such a Contract Resource Obligation is entered into:

(i) No Event of Default has occurred and is continuing; and

(ii) There shall be on file a certificate of an Independent Utility Consultant stating that (A) the payments to be made by the City in connection with the Contract Resource Obligation are reasonable for the supply or transmission rendered; (B) the source of any new supply and any facilities to be constructed to provide the supply or transmission are sound from a water or other supply or transmission planning standpoint, are technically and economically feasible in accordance with prudent utility practice, and are likely to provide such supply or transmission no later than a date set forth in the Independent Utility Consultant's certification; and (C) the Adjusted Net Revenue (further adjusted by the Independent Utility Consultant's estimate of the payments to be made in accordance with the Contract Resource Obligation) for the five fiscal years following the year in which the Contract Resource Obligation is incurred, as such Adjusted Net Revenue is estimated by the Independent Utility Consultant in accordance with the provisions of and adjustments permitted in subsection 17(b)(ii) of this ordinance, will be at least equal to the Coverage Requirement.

(b) Payments required to be made under Contract Resource Obligations shall not be subject to acceleration.

(c) Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission or other commodity or service from existing facilities and from treating those payments as an Operating and Maintenance Expense. Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission, or other commodity or service from facilities to be constructed and from agreeing to make payments with respect thereto, such payments constituting a charge and lien on Net Revenue subordinate to that of the Parity Bonds.

Section 21. **Refunding and Defeasance of the Bonds**. Section 21 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Bonds Designated as Refundable and Defeasible Bonds**. Each Series of the Bonds is designated as a series of "Refundable Bonds" for purposes of the Omnibus Refunding Ordinance and as "Defeasible Bonds" for purposes of the Omnibus Defeasance Ordinance.

(b) **Refunding; Defeasance**. The City may issue Refunding Parity Bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of, premium (if any), and interest on any Bond, or any portion thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms are set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, release, refunding, or defeasance (the "Trust Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in Net Revenue and the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal of and interest or redemption price on the Defeased Bonds from the Trust Account. After such a Trust Account is established and

funded as set forth above, the Defeased Bonds shall be deemed to be no longer outstanding, and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

(d) **Annual Debt Service Calculation Adjustments for Defeased Bonds**. If the refunding or defeasance plan provides (i) that the Defeased Bonds (or the Refunding Parity Bonds issued to redeem those Defeased Bonds) are to be secured by money and/or Government Obligations pending the redemption of the Defeased Bonds, and (ii) that certain money and/or Government Obligations are pledged irrevocably for the redemption of the Defeased Bonds, then only the debt service on such Bonds as are not Defeased Bonds (and any Refunding Parity Bonds, the payment of which is not so secured by the refunding plan) shall be included in the calculation of Annual Debt Service.

Section 22. **Federal Tax Matters**. Section 22 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to

the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds and Tax-Advantaged Bonds**. For each Series of the Bonds issued as Taxable Bonds or as Tax-Advantaged Bonds, the Director of Finance is authorized to make any required designations or elections in the Bonds and other Bond Documents. In addition, the Director of Finance may execute additional written agreements and approve additional bond covenants on behalf of the City, all as the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of Tax-Advantaged Bonds, such additional covenants and agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury any tax credit payment or other tax benefit the City may be eligible to receive in respect of such Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise becomes and remains eligible for those tax advantages under the Code.

Section 23. **Official Statement; Continuing Disclosure**. Section 23 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that

has been deemed final in accordance with this subsection 23(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 24. **Supplemental or Amendatory Bond Documents**. Section 24 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

This ordinance and the other applicable Bond Documents for any particular Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments Without Bond Owner Consent**. From time to time and at any time, without the consent of or notice to any owners of Parity Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 24(a). Any such supplement or amendment may be passed, adopted, or otherwise approved by the City, without requiring the consent of the registered owners of any Parity Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance and, upon the effective date thereof, will be valid and binding upon the City in accordance with its terms, and will not adversely affect the exclusion from gross income for federal income tax purposes of interest

on the affected Series of the Bonds, if such Series was issued and sold as Tax-Exempt Bonds. The types of supplements and amendments permitted under this subsection 24(a) are as follows:

(i) To cure any formal defect, omission, inconsistency, or ambiguity in the Bond Documents for such Series in a manner not adverse to the owners of any Parity Bonds;

(ii) To impose upon the Bond Registrar (with its consent) for the benefit of the owners of Parity Bonds any additional rights, remedies, powers, authority, security, liabilities, or duties which may lawfully be granted, conferred, or imposed and which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iii) To add to the covenants and agreements of, and limitations and restrictions upon, the City in the Bond Documents, other covenants, agreements, limitations and restrictions to be observed by the City which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iv) To confirm, as further assurance, any pledge under (and the subjection to any claim, lien, or pledge created or to be created by) such Bond Documents on any other money, securities, or funds;

(v) To alter the Authorized Denominations of a Series of the Bonds and to make correlative amendments and modifications to the applicable Bond Documents regarding (A) exchangeability of such Bonds for Bonds of different authorized denominations, (B) redemptions of portions of Bonds of particular authorized denominations, and (C) similar amendments and modifications of a technical nature;

(vi) To comply with any future federal law or interpretation to preserve the exclusion of the interest on any Series of the Bonds issued and sold as Tax-Exempt Bonds from gross income for federal income tax purposes and the entitlement of the City to receive from the United States Treasury any tax advantage or tax credit payment available in respect of any Series of the Bonds issued and sold as Tax-Advantaged Bonds;

(vii) To modify, alter, amend, or supplement the Bond Documents in any other respect which is not materially adverse to the owners of the Parity Bonds and which does not involve a change described in subsection 24(c) of this ordinance; and

(viii) To add to the covenants and agreements of (or limitations and restrictions upon) the City set forth in any Bond Documents, such additional or alternative covenants, agreements, limitations, or restrictions to be observed by the City as the City may determine are necessary or convenient to accommodate a provider of Qualified Insurance or provider of a Reserve Security and are not materially adverse to the owners of the Parity Bonds.

(b) **Amendments With Bond Owner Consent**. With the consent of registered owners of not less than 60 percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt, or otherwise approve any supplement or amendment (other than amendments requiring unanimous consent as set forth in subsection 24(c) of this ordinance) to any Bond Document that is deemed necessary or desirable by the City for the purpose of modifying, altering, amending, supplementing, or rescinding, in any particular, any of the terms or provisions contained in such Bond Document other than those terms and provisions described in subsection 24(c) of this ordinance.

(c) **Amendments Prohibited Except Upon Unanimous Consent**. Unless approved in writing by or on behalf of the registered owner of each Parity Bond then outstanding, nothing contained in this section shall permit, or be construed as permitting (i) a change in the times, amounts, or currency of payment of the principal of or interest on any outstanding Parity Bond, (ii) a reduction in the principal amount or redemption price of any outstanding Parity Bond, (iii) a change in the method of determining the rate of interest thereon (other than a conversion to a new interest rate mode in accordance with the applicable Bond Documents), (iv) a preference or priority of any Parity Bond over any other Parity Bond, or (v) a reduction in the percentage of the aggregate principal amount of the then-outstanding Parity Bonds required to effect a change under subsection 24(b) of this ordinance.

(d) **Notice to Bond Owners**. If at any time the City passes, adopts, or otherwise approves a supplement or amendment for any of the purposes of subsection 24(b) or 24(c) of this ordinance, the Bond Registrar shall cause notice of the proposed supplement or amendment to be given by first class mail (i) to all registered

owners of the then-outstanding Parity Bonds, (ii) to each provider of Bond Insurance or a Reserve Security, and (iii) to each Rating Agency. Such notice shall briefly set forth the nature of the proposed supplement or amendment and shall state that a copy is on file at the office of the City Clerk for inspection by all owners of the then-outstanding Parity Bonds.

(e) **Effective Date; Consents**. Any supplement or amendment, substantially as described in the notice mailed pursuant to subsection 24(d) of this ordinance, may go into effect upon delivery to the Bond Registrar of (i) the required consents, in writing, of registered owners of the Parity Bonds, and (ii) an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance. Upon the effective date thereof, such supplement or amendment will be valid and binding upon the City in accordance with its terms and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on any Tax-Exempt Bonds.

If registered owners of not less than the percentage of Parity Bonds required by this section shall have consented to and approved such a supplement or amendment, no owner of any Parity Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount. It shall not be necessary to obtain approval of the particular form of any proposed supplement, but it shall be sufficient if the consent shall approve the substance thereof.

(f) **Effect of Amendment or Supplement**. Upon the effective date of any amendment or supplement, this ordinance (or the relevant Bond Document, if not set forth in this ordinance) shall be deemed to be

modified and amended in accordance therewith, and the respective rights, duties, and obligations of the City and all owners of Parity Bonds then outstanding shall thereafter be determined, exercised, and enforced in accordance with and subject in all respects to such modifications and amendments. All the terms and conditions of any such supplement or amendment shall be deemed to be a part of this ordinance and the Bond Documents for any and all purposes.

(g) **Special Amendments**. If and to the extent that it is determined that the written consent of Registered Owners of the Bonds is required under subsection 24(b) or 24(c) of this ordinance, the Registered Owners from time to time of the Bonds, by taking and holding the same, are hereby deemed to have consented to any supplement or amendment to the Bond Documents effecting any one or more of the following changes:

(i) When calculating "Annual Debt Service" to permit or require any tax credit payments (or other similar payments) in respect of any Tax-Advantaged Bonds expected to be received by the City during a given period to be credited against amounts required to be paid in respect of interest on the Parity Bonds in that period, or

(ii) To permit or require tax credit payments (or similar payments) in respect of Tax-Advantaged Bonds to be deposited into the Principal and Interest Subaccount and credited against the Net Revenue otherwise required to be deposited into the Principal and Interest Subaccount; and

(iii) To permit the reimbursement obligations of the City under any Qualified Letter of Credit or Qualified Insurance (other than a Qualified Letter of Credit or Qualified Insurance obtained to satisfy all or part of the Reserve Requirement) to be secured by a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of the principal of and interest on Parity Bonds.

Section 25. **Defaults and Remedies**. Section 25 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Events of Default**. Each of the following shall constitute an Event of Default with respect to the

Bonds:

(i) If a default is made in the payment of the principal of or interest on any of the Bonds when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the covenants, conditions and agreements on the part of the City set forth in this ordinance or the applicable Bond Documents (except as otherwise provided in this ordinance or in such Bond Documents) and such default or defaults have continued for a period of six months after the City has received from the Bond Owners' Trustee (as defined in this section) or from the registered owners of not less than 25 percent in principal amount of the Parity Bonds a written notice specifying and demanding the cure of such default. However, if the default in the observance and performance of any other of the covenants, conditions and agreements is one which cannot be completely remedied within the six months after written notice has been given, it shall not be an Event of Default with respect to the Bonds as long as the City has taken active steps within the six months after written notice has been given to remedy the default and is diligently pursuing such remedy.

Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with the Continuing Disclosure Certificate shall not constitute an Event of Default, and the sole remedy of any holder of a Bond shall be to seek an order of specific performance from an appropriate court to compel the City to comply with the Continuing Disclosure Certificate.

(b) **Bond Owners' Trustee**. So long as such Event of Default has not been remedied, a trustee (the "Bond Owners' Trustee") may be appointed by the registered owners of 25 percent in principal amount of the then-outstanding Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized and delivered to such Bond Owners' Trustee, notification thereof being given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. Any Bond Owners' Trustee appointed under the provisions of this subsection shall be a bank or trust company organized under the laws of

the State of Washington or the State of New York or a national banking association. The bank or trust company acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of a majority in principal amount of the Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized. The Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses, and liabilities that may be incurred in the performance of its duties.

In the event that any Event of Default in the sole judgment of the Bond Owners' Trustee is cured and the Bond Owners' Trustee furnishes to the City a certificate so stating, that Event of Default shall be conclusively deemed to be cured and the City, the Bond Owners' Trustee and the registered owners of the Parity Bonds shall be restored to the same rights and position which they would have held if no Event of Default had occurred.

The Bond Owners' Trustee appointed in the manner herein provided, and each successor thereto, is declared to be a trustee for the registered owners of all the Parity Bonds and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(c) **Suits at Law or in Equity**. Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee may, and upon the written request of the registered owners of not less than 25 percent in principal amount of the Parity Bonds outstanding shall, take such steps and institute such suits, actions, or other proceedings, all as it may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds, to collect any amounts due and owing to or from the City, or to obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the Parity Bond Documents.

Nothing contained in this section shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Parity Bonds, and the remedy of acceleration is expressly denied to the registered owners of the Parity Bonds under any circumstances including, without limitation,

upon the occurrence and continuance of an Event of Default.

Any action, suit, or other proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law. Any such suit, action, or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the registered owners of those Parity Bonds, subject to the provisions of this ordinance. The respective registered owners of the Parity Bonds, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective registered owners of those Parity Bonds, with authority to institute any such action, suit, or proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the registered owner himself or herself might have done in person. Nothing in this ordinance shall be deemed to authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds, any plan of reorganization or adjustment affecting the Parity Bonds or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(d) **Application of Money Collected by Bond Owners' Trustee**. Any money collected by the Bond Owners' Trustee at any time pursuant to this section shall be applied in the following order of priority:

(i) To the payment of the charges, expenses, advances, and compensation of the Bond Owners' Trustee and the charges, expenses, counsel fees, disbursements, and compensation of its agents and attorneys;

(ii) To the payment to the persons entitled thereto of all installments of interest then due on the Parity Bonds in the order of maturity of such installments and, if the amount available shall not be sufficient to

pay in full any installment or installments maturing on the same date, then to the payment thereof ratably, according to the amounts due thereon to the persons entitled thereto, without any discrimination or preference; and

(iii) To the payment to the persons entitled thereto of the unpaid principal amounts of any Parity Bonds which shall have become due (other than Parity Bonds previously called for redemption for the payment of which money is held pursuant to the provisions of the applicable Bond Documents), whether at maturity or by proceedings for redemption or otherwise, in the order of their due dates and, if the amount available shall not be sufficient to pay in full the principal amounts due on the same date, then to the payment thereof ratably, according to the principal amounts due thereon to the persons entitled thereto, without any discrimination or preference.

(e) **Duties and Obligations of Bond Owners' Trustee**. The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth in this ordinance. During an Event of Default, the Bond Owners' Trustee shall exercise such of the rights and powers vested in it hereby, and shall use the same degree of care and skill in its exercise, as a prudent person would exercise or use under the circumstances in the conduct of that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties or obligations of the Bond Owners' Trustee shall be read into this ordinance.

The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct.

The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any

Parity Bond until registered ownership, if disputed, has been established to its reasonable satisfaction.

The Bond Owners' Trustee may consult with counsel and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable for any neglect or default of any person, firm or corporation employed and selected by it with reasonable care.

(f) **Suits by Individual Parity Bond Owners Restricted**. No owner of any one or more Parity Bonds shall have any right to institute any action, suit or proceeding at law or in equity for the enforcement of same unless:

(i) An Event of Default has happened and is continuing; and

(ii) A Bond Owners' Trustee has been appointed; and

(iii) Such owner previously shall have given to the Bond Owners' Trustee written notice of the Event of Default on account of which such suit, action, or proceeding is to be instituted; and

(iv) The registered owners of 25 percent in principal amount of the Parity Bonds, after the occurrence of such Event of Default, have made written request of the Bond Owners' Trustee and have afforded the Bond Owners' Trustee a reasonable opportunity to institute such suit, action or proceeding; and

(v) There have been offered to the Bond Owners' Trustee security and indemnity satisfactory to it against the costs, expenses, and liabilities to be incurred therein or thereby; and

(vi) The Bond Owners' Trustee has refused or neglected to comply with such request within a reasonable time.

No owner of any Parity Bond shall have any right in any manner whatever by his or her action to affect or impair the obligation of the City to pay from Net Revenue the principal of and interest on such Parity Bonds to the respective registered owners thereof when due.

Section 26. **The Refunding Plan**. Section 26 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

(a) **Approval of Refunding Plan; Appointment of Refunding Trustee**. The Director of Finance is authorized and directed to select a Refunding Trustee and execute a Refunding Trust Agreement setting forth a Refunding Plan for each series of Refundable Bonds (or portion thereof) to be refunded pursuant to this ordinance, in accordance with subsection 26(d) of this ordinance. Multiple Refunding Plans may be combined in a single Refunding Trust Agreement. The Refunding Plan shall be carried out, and proceeds of the Bonds shall be applied, in accordance with this ordinance, the respective Refunded Bond Documents, the Refunding Trust Agreement, and the laws of the State.

(b) **Acquisition of Acquired Obligations**. To the extent practicable and desirable, the Refunding Plan shall provide for the Refunding Trustee's purchase of Acquired Obligations, bearing such interest and maturing as to principal and interest in such amounts and at such times so as to provide, together with a beginning cash balance, if necessary, for the timely payment of the amounts required to be paid by the Refunding Plan. The Acquired Obligations shall be listed and more particularly described in a schedule attached to the Refunding Trust Agreement, but are subject to substitution as set forth in subsection 26(c) of this ordinance.

(c) **Substitution of Acquired Obligations**. The City reserves the right at any time to substitute cash or other Government Obligations (as defined in the applicable Refunded Bond Documents) for the Acquired Obligations if the City obtains a verification by a nationally recognized independent certified public accounting firm reasonably acceptable to the Refunding Trustee confirming that the payments of principal of and interest on the substitute obligations, if paid when due, together with the cash to be held by the Refunding Trustee, will be sufficient to carry out the Refunding Plan. If the applicable Series of the Bonds (or the applicable Refunded Bonds) were issued as Tax-Exempt Bonds, then prior to such substitution, the City must also obtain an opinion from Bond Counsel to the effect that the disposition and substitution or purchase of such securities will not cause the interest on the applicable Series of the Bonds (or of the applicable Refunded Bonds) issued as Tax-Exempt Bonds to be included in gross income for federal income tax purposes and that such disposition and substitution or purchase is in compliance with the statutes and regulations applicable to the Series of the Bonds.

Any surplus money resulting from the sale, transfer, other disposition or redemption of the Acquired Obligations and the substitutions therefor shall be released from the trust estate and may be used for any lawful City purpose.

(d) **Refunding Trust Agreement**. In connection with each Series of the Bonds, the Director of Finance is authorized to execute one or more Refunding Trust Agreements with one or more Refunding Trustees, setting forth the duties, obligations and responsibilities of the Refunding Trustee in connection with carrying out the applicable Refunding Plan. Each Refunding Trust Agreement and Refunding Plan must, among other things: (1) identify the Refundable Bonds to be refunded thereby; (2) contain the elements set forth in the definition of Refunding Plan set forth in this ordinance, including providing for the issuance of the Series of the Bonds and describing the method for carrying out the refunding of the Refunded Bonds (including authorizing and directing the Refunding Trustee to use the money deposited with it to purchase the Acquired Obligations (or substitute obligations) and to apply such money along with the maturing principal of and interest on such obligations to make the payments required to be made by the Refunding Plan); and (3) provide for the giving of notices of defeasance and redemption, as required under the Refunded Bond Documents. The Refunding Trust Agreement may additionally provide for the payment of the costs of issuance of the Series and the costs of administering the Refunding Plan (including without limitation, all necessary and proper fees, compensation, and expenses of the Refunding Trustee and all other costs incidental to the setting up of the escrow to accomplish the Refunding Plan), and for such other related matters as the Director of Finance may deem necessary or expedient.

Section 27. **Redemption of the Refunded Bonds**. Section 27 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The Director of Finance is authorized on behalf of the City to take such actions as may be necessary or convenient to call the Refunded Bonds for redemption. Such call for redemption of the Refunded Bonds shall identify the Refunded Bonds, redemption dates and redemption prices (expressed as a percentage of the stated

principal amount), and shall be irrevocable after the Issue Date of the applicable Series of the Bonds. The dates on which the Refunded Bonds are to be called for redemption shall be, in the judgment of the Director of Finance, the earliest practical dates on which those Refunded Bonds may be called for redemption. The proper City officials are authorized and directed to give or cause to be given such notices as required, at the times and in the manner required pursuant to the Refunded Bond Documents, in order to carry out the Refunding Plan.

Section 28. **Effect on 2019 Omnibus Refunding Ordinance; Outstanding Bonds Declared Refundable**. Section 28 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

It is the intent of the City Council that this ordinance reflect the fact that the holders of more than 60 percent of the currently outstanding Parity Bonds have consented to the amendments previously designated as becoming effective on the Reserve Covenant Date as those terms are defined in Ordinance 125714, amended by Ordinance 126483 (as amended, the "2019 Omnibus Refunding Ordinance"). To avoid ambiguity and for ease of reference, Sections 1 through 32 of the 2019 Omnibus Refunding Ordinance are amended and restated as set forth in Sections 1 through 32 of this ordinance. As of the effective date of this ordinance, this ordinance shall be referred to as the "Omnibus Refunding Ordinance" and future Refunding Bonds shall be issued under this ordinance. All outstanding Parity Bonds previously designated as "Refundable Bonds" under the 2019 Omnibus Refunding Ordinance are hereby designated as Refundable Bonds under this ordinance. If any provision of this ordinance is found by a court of law to be inapplicable to any bonds outstanding as of the effective date of this amendatory ordinance, the amendments contained herein shall be of no force or effect with respect to those outstanding bonds, and the provisions of the ordinance under which those outstanding bonds were issued shall continue in effect with respect to those bonds only.

Section 29. **General Authorization**. Section 29 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and

each other appropriate officer of the City are each authorized and directed to do everything such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury any available tax credit payments or other tax advantages available in respect of any Series issued as Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) The Mayor and the Director of Finance are each independently authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, providers of Qualified Insurance or Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to: the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in the judgment of the Mayor or

Director, as applicable, be necessary or appropriate.

Section 30. **Severability**. Section 30 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 31. **Ratification of Prior Acts**. Section 31 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

Any action consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 32. **Section Headings**. Section 32 of Ordinance 125714, last amended by Ordinance 126483, is amended to read as follows:

Section headings in this ordinance are nonsubstantive.

Section 33. **Exhibits**. Exhibit A to the 2019 Omnibus Refunding Ordinance is replaced in its entirety, as set forth in Exhibit A to this ordinance. Exhibit B to the 2019 Omnibus Refunding Ordinance is replaced in its entirety, as set forth in Exhibit B to this ordinance. Exhibit C to the 2019 Omnibus Refunding Ordinance is replaced in its entirety, as set forth in Exhibit C to this ordinance. Exhibit D to this ordinance shows the cumulative amendments to the text of Ordinance 125714, last amended by Ordinance 126483, using double underlining to indicate added text and using double parentheses and strikethrough formatting to indicate deleted text.

Section 34. **Effective Date**. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by

me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Exhibit A - Outstanding Parity Bonds
Exhibit B - Form of Continuing Disclosure Certificate
Exhibit C - Outstanding Subordinate Obligations
Exhibit D - Amendments to Ordinance 125714 (as previously amended by Ordinance 126483)

EXHIBIT A

OUTSTANDING PARITY BONDS

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Water System Refunding Revenue Bonds, 2012	05/30/2012	$238,770,000	- -	Ord. 121939, as amended by Ord. 122837	Res. 31382
Water System Improvement and Refunding Revenue Bonds, 2015	06/10/2015	$ 340,840,000	Ord. 124340	Ord. 124339	Res. 31586
Water System Improvement and Refunding Revenue Bonds, 2017	01/25/2017	$ 194,685,000	Ord. 125183	Ord. 124339, as amended by Ord. 125183	Res. 31726
Water System Improvement and Refunding Revenue Bonds, 2021 (Green Bonds)	06/17/2021	$ 82,220,000	Ord. 125713, as amended by Ord. 126225	Ord. 125714	- -
Water System Improvement and Refunding Revenue Bonds, 2022 (Green Bonds)	07/28/2022	$ 93,260,000	Ord. 126483	Ord. 125714	- -
Water System Improvement Revenue Bonds, 2024	06/06/2024	$ 68,765,000	Ord. 126716, as amended by Ord. 126942	- -	- -
Water System Improvement and Refunding Revenue Bonds, 2025	05/19/2925	$ 230,810,000	Ord. 127148	Ord. 125714, as amended by Ord. 126483	

EXHIBIT B

FORM OF CONTINUING DISCLOSURE CERTIFICATE

The City of Seattle, Washington (the "City"), makes the following written undertaking (the "Undertaking") for the benefit of the Owners of the City's Water System Revenue Bonds, [Year] [Series] (the "Bonds"), for the sole purpose of assisting the underwriter for the Bonds, in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the "Rule"), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the "Bond Ordinance").

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events. The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the "MSRB"), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data regarding the Water System (the "Water System") of the type included in the final official statement for the Bonds and described in subsection (b) of this section ("annual financial information"). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB) or other material notices

or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds), if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the City, as such "Bankruptcy Events" are defined in the Rule; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect holders of the Bonds, if material; and (16) any default, event of acceleration, termination event, modification of terms, or other similar event under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of this Undertaking, the term "financial obligation" shall mean a debt obligation; derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation or a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation. The term "financial obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(iii) Timely notice of a failure by the City to provide required annual financial information on or before the date specified in subsection (b) of this section.

(b) Type of Annual Financial Information Undertaken to be Provided. The annual financial information and operating data that the City undertakes to provide in subsection (a) of this section:

(i) Shall consist of (1) annual financial statements of the Water System prepared in accordance with applicable generally accepted accounting principles applicable to governmental units (except as otherwise noted therein), as such principles may be changed from time to time and as permitted by applicable state law; (2) a statement of outstanding bonded debt secured by Net Revenue of the Water System; (3) debt service coverage ratios; (4) general customer statistics, such as number and type of customers and revenues by customer class; and (5) current water rates;

(ii) Shall be provided not later than the last day of the ninth month after the end of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year may be changed as required or permitted by state law, commencing with the City's fiscal year ending December 31, 20__; and

(iii) May be provided in a single document or multiple documents, and may be incorporated by specific reference to documents available to the public on the Internet website of the MSRB or filed with the Securities and Exchange Commission.

(c) Amendment of Undertaking. This Undertaking is subject to amendment after the primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB, under the circumstances and in the manner permitted by the Rule, including:

(i) The amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the City, or type of business conducted by the City;

(ii) The Undertaking, as amended, would have complied with the requirements of the Rule at the time of the primary offering, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(iii) The amendment does not materially impair the interests of holders, as determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the Bond Ordinance at the time of the amendment.

The City will give notice to the MSRB of the substance (or provide a copy) of any amendment to this Undertaking and a brief statement of the reasons for the amendment. If the amendment changes the type of annual financial information to be provided, the annual financial information containing the amended financial information will include a narrative explanation of the effect of that change on the type of information to be provided.

(d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

(e) Termination of Undertaking. The City's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In addition, the City's obligations under this Undertaking shall terminate if those provisions of the Rule that require the City to comply with this Undertaking become legally inapplicable in respect of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or other counsel familiar with federal securities laws delivered to the City, and the City provides timely notice of such termination to the MSRB.

(f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the City learns of any material failure to comply with this Undertaking, the City will proceed with due diligence to cause such noncompliance to be corrected. No failure by the City or other obligated person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole remedy of any Owner

of a Bond shall be to take such actions as that Owner deems necessary, including seeking an order of specific performance from an appropriate court, to compel the City or other obligated person to comply with this Undertaking.

(g) Designation of Official Responsible to Administer Undertaking. The Director of Finance of the City (or such other officer of the City who may in the future perform the duties of that office) or the Director's designee is the person designated, in accordance with the Bond Ordinance, to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in accordance with the Rule, including, without limitation, the following actions:

(i) Preparing and filing the annual financial information undertaken to be provided;

(ii) Determining whether any event specified in subsection (a)(ii) has occurred, assessing its materiality, where necessary, with respect to the Bonds, and preparing and disseminating any required notice of its occurrence;

(iii) Determining whether any person other than the City is an "obligated person" within the meaning of the Rule with respect to the Bonds, and obtaining from such person an undertaking to provide any annual financial information and notice of listed events for that person in accordance with the Rule;

(iv) Selecting, engaging and compensating designated agents and consultants, including but not limited to financial advisors and legal counsel, to assist and advise the City in carrying out this Undertaking; and

(v) Effecting any necessary amendment of the Undertaking.

EXHIBIT C

OUTSTANDING SUBORDINATE OBLIGATIONS

Loan Name/Reference	Project Description	Year of Agreement	Maximum Loan Amount
04-65104-030	Myrtle Reservoir	2005	$4,040,000
05-96300-022	Beacon Hill Reservoir	2007	4,040,000
06-96300-020	West Seattle Reservoir	2008	3,030,000
DM09-952-028	Maple Leaf Reservoir	2010	3,030,000
DM09-952-072	Maple Leaf Reservoir ARRA	2010	7,341,758
DM13-952-135	Chester Morse Lake Pump Plant	2014	12,120,000
DM16-952-009	Chester Morse Lake Pump Plant	2016	6,060,000

EXHIBIT D

AMENDMENTS TO ORDINANCE 125714
(as previously amended by Ordinance 126483)
shown in underline/strikethrough format

The text below displays the cumulative amendments to Sections 1 through 32 of Ordinance 125714 that were set forth in and adopted pursuant to (i) Ordinance 126483 and (ii) the ordinance to which this exhibit is attached. The base document is the original Ordinance 125714, as amended by Ordinance 126843. Text that has been added by the ordinance to which this exhibit is attached is indicated using double underlining and text that has been deleted by this ordinance is indicated using strikethrough formatting enclosed in double parentheses. These amendments include technical amendments as permitted by Section 23(a) of the Omnibus Refunding Ordinance and the effect of certain amendments permitted by Section 23(b) of the Omnibus Refunding Ordinance that went into effect upon the occurrence of the following: (A) the collection of the requisite percentage of bondholder consents, or (B) the occurrence of the Parity Covenant Date (as those terms were defined in the Ordinance 125714, as amended by Ordinance 126843).

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. ((~~As used in~~)) In this ordinance, the following capitalized terms shall have the meanings set forth ((~~below:~~)) in this section.

"Accreted Value" means, with respect to any Capital Appreciation Bond, (a) as of any Valuation Date, the amount determined for such Valuation Date in accordance with the applicable Parity Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues during any semiannual period in equal daily amounts on the basis of a year of ((~~twelve~~)) 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"Acquired Obligations" means Government Obligations maturing or having guaranteed

redemption prices at the option of the holder at such time or times as may be required to provide funds sufficient to carry out the Refunding Plan, and satisfying the requirements of the Refunded Bond Documents relating to the Refunded Bonds included in that Refunding Plan. For purposes of this definition, eligible "Government Obligations" for inclusion in a Refunding Plan shall be determined in accordance with the applicable Refunded Bond Documents.

"Adjusted Annual Debt Service" for any fiscal year means Annual Debt Service minus (a) an amount equal to ULID Assessments due in that year and not delinquent, (b) an amount equal to earnings from investments in the Reserve Subaccount, and (c) Annual Debt Service provided for by Parity Bond proceeds.

"Adjusted Gross Revenue" means, for any period, Gross Revenue (a) plus withdrawals from the Rate Stabilization Account made during that period, and (b) minus ULID Assessments collected, earnings from investments in the Reserve Subaccount, and deposits into the Rate Stabilization Account made during that period.

"Adjusted Net Revenue" means Adjusted Gross Revenue less Operating and Maintenance Expense.

"Annual Debt Service" for any calendar year means the sum of the amounts required in such calendar year to pay the interest due in such calendar year on all Parity Bonds outstanding, excluding interest to be paid from the proceeds of the sale of Parity Bonds or other bonds; the principal of all outstanding Serial Bonds due in such calendar year; and the Sinking Fund Requirements, if any, for such calendar year. Additionally, for purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement and the conditions for the issuance of Future Parity Bonds and/or entering into Parity Payment Agreements, the following shall apply:

(a) **Calculation of Interest Due Generally.** Except as otherwise provided below, interest on any series of Parity Bonds shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of that series taken as a whole, at the rate or rates set forth in the applicable Parity Bond Documents.

(b) **Capital Appreciation Bonds.** For purposes of this definition, the principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Parity Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds.** The amount of interest deemed to be payable on any series of Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds would be equal to the rate that is 90((~~%~~)) percent of the average RBI during the four calendar quarters preceding the quarter in which the calculation is made.

(d) **Interest on Parity Bonds With Respect to Which a Payment Agreement is in Force.** Debt service on Parity Bonds with respect to which a Payment Agreement is in force shall be based on the net economic effect on the City expected to be produced by the terms of the Parity Bonds and the terms of the Payment Agreement. For example, if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a variable rate is to produce an obligation bearing interest at a fixed interest rate, the relevant series of bonds shall be treated as fixed interest rate bonds. And if the net economic effect of the Payment Agreement and a series of Parity Bonds otherwise bearing interest at a fixed rate is to produce an obligation bearing interest at a variable interest rate, the relevant series of bonds shall be treated as Variable Interest Rate Bonds. Accordingly, the amount of interest deemed to be payable on

any Parity Bonds with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Parity Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest component on the Parity Bonds to which the Payment Agreement is related, it shall be assumed that the fixed rate used in calculating Payment Agreement Payments will be equal to 105((~~%~~)) percent of the fixed rate specified by the Payment Agreement and that the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Parity Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements.** For any period during which Payment Agreement Payments on a Parity Payment Agreement are taken into account in determining Annual Debt Service on related Parity Bonds under paragraph (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement. However, for any Parity Payment Agreement during a period in which Payment Agreement Payments are not taken into account under paragraph (d) of this definition because the Parity Payment Agreement is not then related to any outstanding Parity Bonds, payments on that Parity Payment Agreement shall be taken into account as follows:

(i) **If City is Obligated to Make Payments Based on a Fixed Rate.** If the City is obligated to make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City is Obligated to Make Payments Based on a Variable Rate Index.** If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Parity Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Parity Payment Agreement.

(f) **Balloon Bonds.** For purposes of calculating debt service on any Balloon Bonds, it shall be assumed that the principal of those Balloon Bonds, together with interest thereon at a rate equal to the assumed RBI-based rate set forth in paragraph (c) of this definition, will be amortized in equal annual installments over a term of 30 years.

(g) **Adjustments for Defeased Bonds**. For purposes of calculating and determining compliance with the Coverage Requirement, the Reserve Requirement, and the Parity Conditions, Annual Debt Service shall be adjusted as set forth in ((~~Section~~)) subsection 21(d) of this ordinance.

"Authorized Denomination" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denomination as may be specified in the applicable Bond Documents.

"Average Annual Debt Service" means, at the time of calculation, the sum of the Annual Debt Service remaining to be paid to the last scheduled maturity of the applicable series of Parity Bonds divided by the number of years such bonds are scheduled to remain outstanding.

"Balloon Bonds" means any series of Parity Bonds, the aggregate principal amount (including Sinking Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25((~~%~~)) percent or more of the initial aggregate principal amount of such series of Parity Bonds.

"Beneficial Owner" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"Bond Counsel" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"Bond Documents" means (a)(i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), and (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the ((~~Bond Sale Terms~~)) bond sale terms and additional terms, conditions, or covenants pursuant to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency

contract), and (iv) a direct purchase or continuing covenant agreement.

"Bond Insurance" means any municipal bond insurance policy, guaranty, surety bond, or similar credit enhancement device providing for or securing the payment of all or part of the principal of and interest on any Parity Bonds, issued by an insurance company licensed to conduct an insurance business in any state of the United States (or by a service corporation acting on behalf of one or more such insurance companies), or by any other financial institution qualified to provide such credit enhancement device.

"Bond Purchase Contract" means a written offer to purchase a Series of the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"Bond Registrar" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration ((~~Ordinance~~)).

"Bond Sale Terms" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, date or dates of the Bonds, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in ((~~the~~)) a Bond

Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"Bonds" means the ((~~water system~~)) Municipal Water System revenue bonds issued pursuant to this ordinance.

"Book-Entry Form" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"Capital Appreciation Bond" means any Parity Bond, all or a portion of the interest on which is compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents and is payable only upon redemption or on the maturity date of such Parity Bond. A Parity Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the conversion date. For purposes of computing the principal amount of Parity Bonds held by the Owner of any Capital Appreciation Bond in connection with any notice, consent, request, or demand, the principal amount of a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"**City**" means The City of Seattle, Washington ((~~, a municipal corporation duly organized and existing under the laws of the State~~)).

"City Council" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as ((~~it has been and may be~~)) amended ((~~from time to~~)) at any time, and regulations thereunder.

"**Continuing Disclosure ((~~Agreement~~)) Certificate**" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure ((~~agreement entered into~~)) certificate executed pursuant to Section 23 of this ordinance, in substantially the form attached to this ordinance as Exhibit B.

"**Contract Resource Obligation**" means an obligation of the City ((~~which~~)) that is designated as a Contract Resource Obligation and is entered into in accordance with Section 20 of this ordinance.

"**Coverage Requirement**" means Adjusted Net Revenue equal to at least 1.25 times Adjusted Annual Debt Service on all Parity Bonds then outstanding.

"**Covered Parity Bonds**" means all Outstanding Parity Bonds, each Series of the Bonds, and each series of Future Parity Bonds((~~***. From and after the Reserve Covenant Date, the term "Covered Parity Bonds" shall exclude***~~)), excluding each series of Parity Bonds for which the applicable Bond Documents provide that((~~***, from and after the Reserve Covenant Date,***~~)) such series shall ((~~***no longer***~~)) not be treated as a series of Covered Parity Bonds and shall ((~~***no longer***~~)) not be secured by the amounts in the Reserve Subaccount. For purposes of the Bond Documents applicable to the Outstanding Parity Bonds issued in 2017, 2021, 2022, 2024, and 2025, the Reserve Covenant Date (as defined therein) has occurred and those Outstanding Parity Bonds are excluded from the definition of Covered Parity Bonds.

((**"DTC"** means The Depository Trust Company, New York, New York.))

"**Defeasible Bonds**" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"**Director of Finance**" or "**Director**" means the City's Director of ((the)) Finance ((Division of the Department of Finance and Administrative Services of the City, or any)) or such other officer who succeeds to substantially all of the responsibilities of that office.

"**DTC**" means The Depository Trust Company, New York, New York.

"**Event of Default**" ((shall have)) has the meaning ((assigned to that term in Section))given in subsection 25(a) of this ordinance.

"Fiscal Agent" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may later appoint.

"Future Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"**Future Parity Bonds**" means, with reference to any Series, all revenue bonds and obligations of the Municipal Water System (other than that Series and any other Parity Bonds then outstanding), issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien on Net Revenue equal in priority with the charge and lien upon such revenue for the payment of the amounts required to be paid into the Parity Bond Account in accordance with Section 15 of this ordinance. Future Parity Bonds may include Parity Payment Agreements and any other obligations issued in compliance with the Parity Conditions.

"**Government Obligations**" means, unless otherwise limited in the Bond Documents for

a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as ((~~now~~)) in effect ((~~or as may be hereafter amended~~)) at the time such government obligation is acquired.

"Gross Revenue" means (a) all income, revenues, receipts and profits derived by the City through the ownership and operation of the Municipal Water System; (b) the proceeds received by the City directly or indirectly from the sale, lease or other disposition of any of the properties, rights or facilities of the Municipal Water System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the ownership and operation of the Municipal Water System. Gross Revenue does not include: (a) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenue; (b) investment income set aside for or earned on money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (c) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenue hereunder; (d) the proceeds of any borrowing for capital improvements (or the refinancing thereof); (e) the proceeds of any liability or other insurance, including but not limited to insurance proceeds compensating the City for the loss of a capital asset, but excluding business interruption insurance or other insurance of like nature insuring against the loss of revenues; (f) general *ad*

valorem taxes, excise taxes and special assessments (other than ULID Assessments), including interest and penalties thereon; and (g) earnings of any separate utility system that may be created, acquired, or constructed by the City pursuant to Section 19 of this ordinance.

"Independent Utility Consultant" means an independent person or firm having a favorable reputation for skill and experience with municipal water systems of comparable size and character to the Municipal Water System in such areas as are relevant to the purpose for which they were retained.

"Issue Date" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"**Letter of Representations**" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as ((~~it may be~~)) amended ((~~from time to~~)) at any time, or an agreement with a substitute or successor Securities Depository.

((~~**"MSRB"** means the Municipal Securities Rulemaking Board.~~))

"**Maximum Annual Debt Service**" means, at the time of calculation, the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to the Parity Bonds then outstanding.

"**MSRB**" means the Municipal Securities Rulemaking Board.

"Municipal Water System" means the water system of the City as it now exists, and all additions thereto and betterments and extensions thereof at any time made, together with any utility systems of the City hereafter combined with the Municipal Water System. The Municipal Water System shall not include any separate utility system that may be created, acquired or constructed by the City as provided in Section 19 of this ordinance.

"Net Revenue" means, for any period, Gross Revenue less Operating and Maintenance

Expense.

"**Omnibus Defeasance Ordinance**" means Ordinance 126226, as amended at any time, authorizing the defeasance of Defeasible Bonds (as such ordinance may be amended from time to time), or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"**Omnibus Refunding Ordinance**" means this ((~~ordinance~~)) 2026 Omnibus Refunding Ordinance, (((~~,~~)) as it may be amended ((~~from time to time~~))) in the future, or any other ordinance of the City ((~~passed in the future,~~)) authorizing the issuance of Refunding Parity Bonds for the purpose of refunding Refundable Bonds. ((~~For purposes of this ordinance, each Series of the Bonds is designated as a series of Refundable Bonds.~~)) If context requires, the term Omnibus Refunding Ordinance may alternatively refer to Ordinance 125714 (as amended by Ordinance 126483, the "2019 Omnibus Refunding Ordinance").

"Operating and Maintenance Expense" means all expenses incurred by the City in causing the Municipal Water System to be operated and maintained in good repair, working order and condition, including without limitation: (a) deposits, premiums, assessments or other payments for insurance, if any, on the Municipal Water System; (b) payments into pension funds; (c) State-imposed taxes; (d) amounts due under Contract Resource Obligations in accordance with Section 20 of this ordinance; (e) payments made to another person or entity for the receipt of water supply or transmission or other commodity or service; and (f) payments with respect to any other expenses of the Municipal Water System that are properly treated as Operating and Maintenance Expense under generally accepted accounting principles applicable to municipal corporations, including payments (other than payments out of proceeds of Parity Bonds or other obligations not issued to pay current expenses of the Municipal Water System)

into reasonable reserves for items of operating or maintenance expense the payment of which is not immediately required. Operating and Maintenance Expense does not include: depreciation, amortization or other similar recognitions of non-cash expense items made for accounting purposes only including non-cash pension expense; taxes levied or imposed by the City or payments in lieu of City taxes; payments of claims or judgments; or capital additions or capital replacements of the Municipal Water System.

"**Outstanding Parity Bond Ordinances**" means those ordinances authorizing the issuance and sale of the Outstanding Parity Bonds, as identified in Exhibit A to this ordinance.

"**Outstanding Parity Bonds**" means those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date (or in reference to a particular series of Parity Bonds), Outstanding Parity Bonds shall mean those Parity Bonds, including any Parity Bonds issued subsequent to the effective date of this ordinance, that are outstanding as of that date (or as of the Issue Date of the referenced series of Parity Bonds).

"Owner" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"Parity Bond Account" means the Water Revenue Parity Bond Account created by Ordinance 116705 in the Water Fund for the purpose of paying and securing payment of the principal of and interest on Parity Bonds.

"Parity Bond Documents" means those Bond Documents applicable to a series of Parity Bonds.

"Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"Parity Bonds" means the Outstanding Parity Bonds, each Series of the Bonds, and any Future Parity Bonds then outstanding. Parity Bonds may include Parity Payment Agreements in accordance with Section 17 of this ordinance.

"Parity Certificate" means a certificate delivered pursuant to Section 17 of this ordinance for purposes of satisfying the Parity Conditions in connection with the issuance of Future Parity Bonds.

"**Parity Conditions**" means((,)) (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in ((~~the preceding clause~~)) subsection (a) of this definition, together with the conditions set forth in Section 17 of this ordinance.

"**Payment Agreement**" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and ((~~which~~)) that provides for (i) an exchange of payments based on interest rates, or ceilings((,)) or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts,

or other similar financing agreements or certificates of participation in any of the foregoing).

"Payment Agreement" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and which provides for (i) an exchange of payments based on interest rates, ceilings, or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or (iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurring, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"Payment Agreement Payments" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"Payment Agreement Receipts" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"**Permitted Investments**" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended ((~~from time to~~)) at any time.

"**Pricing Certificate**" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"**Principal and Interest Subaccount**" means the subaccount of that name created in the

Parity Bond Account for the payment of the principal of and interest on Parity Bonds.

"**Purchaser**" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance ((~~to serve~~)) as underwriter, purchaser, or successful bidder in a sale of any Series.

"Qualified Counterparty" means a party (other than the City or a party related to the City) who is the other party to a Payment Agreement, (a)(i) whose senior debt obligations are rated in one of the three highest rating categories of each Rating Agency (without regard to any gradations within a rating category), or (ii) whose obligations under the Payment Agreement are guaranteed for the entire term of the Payment Agreement by a bond insurer or other institution that has been assigned a credit rating in one of the two highest rating categories of each Rating Agency (without regard to any gradations within a rating category); and (b) who is otherwise qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"Qualified Insurance" means any Bond Insurance that, as of the time of issuance of such credit enhancement device, is provided by an entity rated in one of the two highest rating categories (without regard to any gradations within a rating category) by at least two nationally recognized rating agencies.

"Qualified Letter of Credit" means any letter of credit, standby bond purchase agreement, or other liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bonds, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to any gradations within such rating categories) by at least two nationally recognized rating agencies.

((~~**"RBI"** means *The Bond Buyer* Revenue Bond Index or comparable index, or, if no comparable index can be obtained, 80% of the interest rate for actively traded 30-year United States Treasury obligations.~~))

"**Rate Stabilization Account**" means the account of that name created in the Water Fund pursuant to Ordinance 116705 and redesignated for accounting purposes as the Revenue Stabilization Subfund of the Water Fund pursuant to Ordinance 120875.

"**Rating Agency**" means any nationally recognized rating agency then maintaining a rating on a series of then outstanding Parity Bonds at the request of the City.

"**RBI**" means *The Bond Buyer Revenue Bond Index* or comparable index, or, if no comparable index can be obtained, 80 percent of the interest rate for actively traded 30-year United States Treasury obligations.

"Record Date" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding the interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"Refundable Bonds" means each series of Parity Bonds and outstanding subordinate obligations of the Water System that have been designated, or may in the future be designated, as refundable under this ordinance, including: (a) each series of Outstanding Parity Bonds listed in Exhibit A; (b) each Series of the Bonds issued pursuant to this ordinance; (c) each other series of Future Parity Bonds so designated by the City; and (d) all outstanding subordinate obligations of the Water System, including theoutstanding State loans listed on Exhibit C to this amendatory

ordinance, and all future loan agreements entered into pursuant to chapter 39.69 RCW.

"Refunded Bond Documents" means those Bond Documents applicable to a series of the Refunded Bonds.

"Refunded Bonds" means those Refundable Bonds identified in a Refunding Plan in accordance with this ordinance.

"**Refunding Parity Bonds**" means Future Parity Bonds that satisfy the applicable Parity Conditions and are issued pursuant to this ordinance (((~~or another~~)) or other Future Parity Bond Ordinance((~~)~~)), for the purpose of refunding any Refundable Bonds.

"Refunding Plan" means the plan approved by the Director of Finance pursuant to the delegation set forth herein to accomplish the refunding of the Refundable Bonds. Each Refunding Plan must identify the maturities and series of Refundable Bonds to be refunded thereby, and must provide for their defeasance and/or refunding, substantially as follows, with such additional detail and adjustments to be set forth in the Refunding Trust Agreement (including, without limitation, adjustments to permit a crossover refunding) as the Director of Finance may deem necessary or desirable:

(a) The City shall issue a Series of the Bonds (which may be combined within the Series with Parity Bonds authorized hereunder or separately) and, upon receipt, shall deposit the proceeds of the sale of such Series, together with such other money as may be included in the plan by the Director of Finance, into a refunding escrow or trust account held by the Refunding Trustee;

(b) Upon receipt of a certification or verification by a certified public accounting firm or other financial advisor that the amounts deposited with it will be sufficient to accomplish the refunding as described in such Refunding Trust Agreement, the Refunding Trustee shall invest

such escrow deposits in the Acquired Obligations specified therein (unless directed in the Refunding Trust Agreement to hold such deposits uninvested) and shall establish a beginning cash balance; and

(c) As further directed in the Refunding Trust Agreement, the Refunding Trustee shall apply the amounts received as interest on and maturing principal of such Acquired Obligations (together with any cash balance in the refunding trust account) to call, pay, and redeem those Refundable Bonds on the dates ((~~and times~~)) identified in the plan, and (if so directed) to pay the administrative costs of carrying out the foregoing.

If the Director of Finance serves as the Refunding Trustee, the Director of Finance shall approve a written Refunding Plan (which need not be set forth in a Refunding Trust Agreement) providing that the escrow funds are to be held separate and apart from all other funds of the City and are to be applied substantially as set forth above.

"**Refunding Trust Agreement**" means an escrow or trust agreement between the City and a Refunding Trustee as described in ((~~Section~~)) subsection 26(d) of this ordinance.

"Refunding Trustee" means the Director of Finance, or a financial institution selected by the Director of Finance serving in the capacity of refunding trustee or escrow agent under a Refunding Trust Agreement.

"Registered Owner" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under the Letter of Representations, the Registered Owner of such Series shall mean the Securities Depository.

((~~**"Registration Ordinance"** means City Ordinance 111724 establishing a system of registration for the City's bonds and other obligations pursuant to Seattle Municipal Code~~

~~Chapter 5.10, as that chapter now exists or may hereafter be amended.~~

~~**"Reserve Covenant Date"** means the earlier of (a) the date on which the City has obtained consents of the requisite percentage of Registered Owners of the Parity Bonds then outstanding, in accordance with the provisions of the applicable Outstanding Parity Bond Documents; or (b) the date on which all of the following Outstanding Parity Bonds have been redeemed or defeased: Water System Revenue Bonds, 2010A (Taxable Build America Bonds – Direct Payment); Water System Improvement and Refunding Revenue Bonds, 2010B; Water System Refunding Revenue Bonds, 2012; and Water System Improvement and Refunding Revenue Bonds, 2015.~~))

"**Reserve Requirement**" means ((~~the lesser of (a) Maximum Annual Debt Service on all Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed 10% of the proceeds of each series of Parity Bonds then outstanding, determined as of the Issue Date of each such series.~~ ***~~From and after the Reserve Covenant Date, the Reserve Requirement shall mean~~***)) the lesser of (a) Maximum Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation, or (b) 1.25 times Average Annual Debt Service on all Covered Parity Bonds outstanding at the time of calculation. In no event shall the Reserve Requirement exceed the sum of 10((~~%~~)) percent of the proceeds of each series of Covered Parity Bonds then outstanding, determined as of the Issue Date of each such series.

"**Reserve Security**" means any Qualified Insurance or Qualified Letter of Credit obtained by the City to satisfy part or all of the Reserve Requirement, and ((~~which~~)) that is not cancelable on less than three years' notice.

"Reserve Subaccount" means the subaccount of that name created in the Parity Bond

Account for the purpose of securing the payment of the principal of and interest on Parity Bonds.

"**Rule 15c2-12**" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934((,)) as amended.

"SEC" means the United States Securities and Exchange Commission.

"Securities Depository" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"**Serial Bonds**" means Parity Bonds maturing in specified years((,)) and for which no Sinking Fund Requirements are mandated.

"**Series**" means a series of the Bonds issued pursuant to this ordinance.

"**Sinking Fund Account**" means any account created in the Parity Bond Account to amortize the principal of or make mandatory redemptions of Term Bonds.

"Sinking Fund Requirement" means, for any calendar year, the principal ((~~amount~~)) portion ((~~and premium, if any,~~)) of any Term Bond((~~s~~)) (including redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established ((~~pursuant to~~)) in the applicable Bond Documents ((~~relating to such Term Bonds~~)).

"State" means the State of Washington.

"**State Auditor**" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to ((~~make~~)) perform audits.

"**System of Registration**" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10 as amended.

"((~~**Tax Credit Subsidy**~~)) **Tax-Advantaged Bond**" means any ((~~Taxable~~)) Bond that is designated by the City as a tax-advantaged bond, including tax credit ((~~bond~~)) bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, ((~~and which is further designated as a "qualified bond" under Section 6431 or similar provision of the Code, and with respect~~)) pursuant to which the City is ((~~eligible to claim a Tax Credit Subsidy Payment~~)) able to obtain a tax credit payment or any other type of tax advantage.

((~~**"Tax Credit Subsidy Payment"** means a payment by the federal government with respect to a Tax Credit Subsidy Bond.~~))

"**Tax-Exempt Bond**" means any Parity Bond((~~,~~)) the interest on which is intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Taxable Bond**" means any Parity Bond((~~,~~)) the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"**Term Bond**" means any Parity Bond that is issued subject to mandatory redemption ((~~prior to its maturity~~))in Sinking Fund Requirements prior to its maturity date.

"ULID" means a utility local improvement district of the City created for the acquisition or construction of additions to and betterments and extensions of the Municipal Water System.

"ULID Assessments" means all assessments levied and collected in a ULID, if and only if those assessments are pledged to be paid into the Parity Bond Account, in which case they shall be included in Gross Revenue. ULID Assessments shall include all installments of principal, payments of interest, and penalties and interest on delinquencies, but shall not include any prepaid assessments paid into a construction fund or account.

"**Valuation Date**" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Parity Bond Documents ((~~relating to the relevant~~

~~series of Parity Bonds~~)), on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"Variable Interest Rate" means any interest rate that fluctuates during the stated term of a Parity Bond (or during a stated period during which the Parity Bond is designated as a Variable Interest Rate Bond), whether due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"Variable Interest Rate Bond" means, for any period of time, any Parity Bond that bears interest at a Variable Interest Rate during that period. A Parity Bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of: (a) interest rates on a particular series of Parity Bonds, as set forth in the applicable Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds issued at substantially the same time, or (ii) a Payment Agreement related to that particular series of Parity Bonds, is to produce obligations that bear interest at a fixed rate. A Parity Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to produce an obligation that bears interest at a Variable Interest Rate.

"Water Fund" means the fund of that name into which is paid the Gross Revenue of the

Municipal Water System.

((**~~"Water System Plan"~~** ~~means the long-range water system plan known as the 2013 Water System Plan adopted by the City in Ordinance 124071, as that plan may be amended, updated, supplemented, or replaced from time to time.~~))

Section 2. **Finding With Respect to Refunding**. The City Council hereby finds that the irrevocable deposit of money and securities with a Refunding Trustee, verified or certified as to sufficiency in accordance with a Refunding Plan approved pursuant to this ordinance, will discharge and satisfy the obligations of the City as to the Refunded Bonds identified therein, including all pledges, charges, trusts, covenants, and agreements under the applicable Refunded Bond Documents. Immediately upon such deposit, the Refunded Bonds identified in such Refunding Plan shall be defeased and shall no longer be deemed to be outstanding under the applicable Refunded Bond Legislation.

Section 3. **Authorization of Bonds; Due Regard Finding**.

(a) **The Bonds**. The City is authorized to issue Refunding Parity Bonds, payable from the sources described in Section 13 of this ordinance, in the maximum principal amount stated in Section 5 of this ordinance, to provide funds, from time to time, (a) to carry out the current or advance refunding of all or a portion of the outstanding Refundable Bonds pursuant to an approved Refunding Plan; (b) to provide for the Reserve Requirement, if necessary; (c) to pay the administrative costs of carrying out each such Refunding Plan and pay the costs of issuance of the Bonds; and (d) for other Municipal Water System purposes approved by ordinance. The Bonds may be issued in multiple Series and may be combined with other Future Parity Bonds authorized separately. The Bonds shall be designated Water System Revenue Refunding Bonds and shall be numbered separately and shall have any name, year, ((~~and~~)) series, or other ((~~label~~))

labels as deemed necessary or appropriate by the Director of Finance.

(b) **City Council Finding**. The City Council ((~~hereby~~)) finds that, in creating the Parity Bond Account and in fixing the amounts to be paid into it in accordance with this ordinance and the parameters for the Bond Sale Terms set forth in Section 5 of this ordinance, the City Council has exercised due regard for the cost of operation and maintenance of the Municipal Water System, and is not setting aside into the Parity Bond Account a greater amount than in the judgment of the City Council, based on the rates established from time to time consistent with ((~~Section~~)) subsection 16(b) of this ordinance, will be sufficient, in the judgment of the City Council, to meet all expenses of operation and maintenance of the Municipal Water System and to provide the amounts previously pledged for the payment of all outstanding obligations payable out of Gross Revenues and pledged for the payment of the Bonds. Therefore, the City Council ((~~hereby~~)) finds that the issuance and sale of the Bonds is in the best interest of the City and ((~~in~~)) the public interest.

Section 4. **Manner of Sale of Bonds**. The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement and may select and enter into agreements with remarketing agents or providers of liquidity with respect to Variable Interest Rate Bonds. The Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements, and to provide for the use of an electronic bidding mechanism; to determine matters relating to a forward or delayed delivery of the Bonds; and to determine such other matters and take such other action as, in ((~~his or her~~)) the Director's determination, may be

necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be sold on Bond Sale Terms consistent with the parameters set forth in Section 5 of this ordinance.

Section 5. **Appointment of Designated Representative; Bond Sale Terms**.

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. The maximum aggregate principal amount of Bonds issued to carry out each Refunding Plan may not exceed 125% of the stated principal amount of those Refundable Bonds selected for refunding in that Refunding Plan.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance.

(iii) **Denominations.** The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, whichever is later, unless otherwise provided in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The ((~~net~~)) true interest cost for any fixed rate Series may not exceed a rate of 10((~~%~~)) percent per annum. The Bond

Documents for any Series may provide for multiple interest rates and interest rate modes~~,~~ and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond, in accordance with any Sinking Fund Requirements applicable to Term Bonds, and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. The final maturity of any Series of the Bonds shall be determined by the Director of Finance, consistent with chapter 39.53 RCW and other applicable State law, as it may be amended from time to time.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in the Director's discretion, consistent with Section 8 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more dates occurring not more than ((~~10½~~)) 10-1/2 years after the Issue Date((~~, consistent with Section 8(a)~~)).

(B) **Mandatory Redemption**. The Director of Finance may designate any

Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in principal payment amounts set forth in Sinking Fund Requirements, consistent with ((~~Section~~)) subsection 8(b) of this ordinance.

(C) **Extraordinary Redemptions**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with ((~~Section~~)) subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in ((~~his or her~~)) the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent with the parameters set forth ((~~herein~~)) in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Refunding Findings; Approval of Refunding Plan**. As of the Issue Date of each Series, the Director of Finance must approve a Refunding Plan (which may be set forth in a Refunding Trust Agreement) and must find that such Refunding Plan is necessary to accomplish one or more of the purposes set forth in RCW 39.53.020, as it may be amended from time to time and is consistent with the City's debt policies then in effect (including, if applicable, a finding that the Refunding Plan will achieve an acceptable level of debt service savings or is necessary to effectuate changes in covenants).

(B) **Parity Conditions Satisfied**. As of the Issue Date of each Series, the Director of Finance must find that the Parity Conditions have been met or otherwise satisfied, so that such Series is permitted to be issued as Parity Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Bond Insurance, a Reserve Security, Qualified Letter of Credit, credit enhancement, or ((~~for~~)) any ((~~other~~)) Payment Agreement as the Director of Finance may find necessary or desirable. The Bond Sale Terms for any Series may provide for multiple interest rate modes and may include provisions for conversion from any interest rate mode to any other mode. To that end, the Bond Sale Terms may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of the Bonds)((~~,~~))_,_ provisions for the conversion of interest rate modes((~~,~~))_,_ provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty((~~,~~))_,_ and requirements to give notice to or obtain the consent of a credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Reserve Requirement**. The Bond Sale Terms must establish whether the Series is to be treated as Covered Parity Bonds and must establish the method of providing for the Reserve Requirement, consistent with Section 15 of this ordinance.

(E) **Tax Status of the Bonds**. The Director of Finance may determine that any Series of the Bonds may be designated or qualified as Tax-Exempt Bonds, Taxable Bonds, or ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds((~~,~~)) consistent with Section 22 of this

ordinance.

Section 6. **Bond Registrar; Registration and Transfer of Bonds**.

(a) **Registration ((~~of Bonds;~~)) and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration ((~~Ordinance~~)).

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, interest rate and

maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice ((~~which~~)) that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities

Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided ((~~herein~~)) in this ordinance.

Nothing ((~~herein~~)) in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided ((~~herein~~)) in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond or Bonds shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a new ((~~bond~~)) Bond or ((~~bonds~~)) Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that such ((~~bond~~)) Bond or ((~~bonds~~)) Bonds were actually lost, stolen or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 7. **Payment of Bonds**.

(a) **Payment**. Each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents applicable to that Series. Principal of and interest on each Bond issued as a Parity Bond shall be payable solely out of the Parity Bond Account and shall not be a general obligation of the City. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held In Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held In Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the Record Date. The City, however, is not required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 8. **Redemption and Purchase of Bonds**.

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City ((~~at~~)) on the ((~~times~~)) dates and on the terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds of any Series may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed~~,~~ at a price equal to ((~~one hundred~~)) 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount ((~~of that Term Bond that is~~)) so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining ((~~Sinking Fund Requirements~~)) mandatory redemption installment payments for that Term Bond in the manner ((~~as~~))directed by the Director of Finance. In the absence of direction by the

Director of Finance, credit shall be allocated to ((~~the remaining Sinking Fund Requirements~~)) each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption ((~~Provisions~~))**. All or some of the Bonds of any Series may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed and, if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar randomly in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 9. **Notice of Redemption; Rescission of Notice**. Unless otherwise set forth in the

applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not ((~~less~~)) fewer than 20 nor more than 60 days prior to the date fixed for redemption by ((~~first class~~)) first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related optional redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled optional redemption date. Any notice of optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of optional redemption has been rescinded shall remain outstanding.

Section 10. **Failure to Pay Bonds**. If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the Parity Bond Account and the other sources pledged in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including principal, redemption premium((~~,~~)) (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Account and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 25 of this ordinance.

Section 11. **Form and Execution of Bonds**. The Bonds shall be typed, printed, or

reproduced in a form consistent with the provisions of this ordinance and State law; shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile((~~; and the~~)). The seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series and other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms)((,)) and manually signed by the Bond Registrar((,)) shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, [Water System ((~~Revenue~~)) Refunding Revenue Bonds], [Year], [Series and other designation, if any], described in [this ordinance]." The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing the officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, ((~~delivered and~~)) issued, and delivered and, when authenticated, issued, and delivered, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although the person did not hold the required office on the ((~~date of issuance~~)) Issue Date of that Series of the Bonds.

Section 12. **Deposit and Use of Proceeds**. Unless otherwise provided in the Bond Sale

Terms, the principal proceeds and net premium, if any, received from the sale and delivery of each Series of the Bonds (or portion of a Series allocated to the refunding), in the amount necessary to carry out the applicable Refunding Plan, shall be deposited with the Refunding Trustee and used in accordance with the provisions of this section to discharge the obligations of the City relating to the Refunded Bonds identified therein.

The Director of Finance may use the principal proceeds and any net premium to pay for costs of issuance of the Bonds, and the Director of Finance also may incur and account for costs of issuance that are not included as part of the bond proceeds and net premium, including but not limited to any underwriter's discount. Net premium and accrued interest received from the sale and delivery of a Series of the Bonds, if any, that is not necessary to carry out the Refunding Plan, shall be paid or allocated into the Parity Bond ((~~Fund~~)) Account and used to pay interest on that Series.

Until needed to carry out the applicable Refunding Plan and to pay the costs described herein, the principal proceeds of each Series of the Bonds shall be held or invested (and the investment earnings shall be applied) in accordance with the Refunding Trust Agreement, and the money deposited with the Refunding Trustee, including the Acquired Obligations and any investment earnings, shall be held irrevocably, invested and applied in accordance with the provisions of the respective Refunded Bond Legislation, this ordinance, the Refunding Trust Agreement, chapter 39.53 RCW, and other applicable State law. Earnings subject to a federal tax or rebate requirement may be withdrawn from any such fund or account and used for those tax or rebate purposes.

The Director of Finance may pay principal of and interest on a Series of the Bonds with any proceeds of that Series (including interest earnings thereon) remaining after applying such

proceeds to carry out the Refunding Plan, or after the City Council has determined that the expenditure of such Bond proceeds for those purposes is no longer necessary or appropriate.

Section 13. **Security for the Bonds; Parity with Outstanding Parity Bonds**. The Bonds shall be special limited obligations of the City payable from and secured solely by the Net Revenue (including all ULID Assessments, if any) and money in the Parity Bond Account and the subaccounts therein, except that ((~~***from and after the Reserve Covenant Date,***~~)) money in the Reserve Subaccount shall secure only Covered Parity Bonds. The Net Revenue (including all ULID Assessments, if any) is pledged to make the payments into the Parity Bond Account required by this ordinance. This pledge constitutes a charge and lien upon such Net Revenue prior and superior to all other liens and charges whatsoever.

The Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations that are a charge or lien upon Net Revenue subordinate to the payments required to be made from Net Revenue into the Parity Bond Account and the subaccounts therein. The City covenants that, for as long as any Bond is outstanding, it will not issue any other revenue obligations (or create any special fund or account therefor), that will have any priority over, or that will rank on a parity with, the payments required in respect of the Parity Bonds, and that it will issue Future Parity Bonds only accordance with Section 17 of this ordinance.

The Bonds shall not constitute general obligations of the City, the State, or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State, or any political subdivision of the State not specifically pledged by this

ordinance.

Section 14. **Priority Expenditure of Gross Revenue; Flow of Funds**. Gross Revenue shall be deposited as received in the Water Fund and used for the following purposes only in the following order of priority:

(a) To pay ((~~the~~)) Operating and Maintenance Expense;

(b) To make when due all payments into the Principal and Interest Subaccount required to be made in order to pay the interest on and principal of all Parity Bonds (including all net payments ((~~on~~)) under Parity Payment Agreements) ((~~when due~~)), and to make payments due under any agreement with a provider of a Reserve Security which agreement requires those payments to be treated on a parity of lien with the Parity Bonds;

(c) To make all payments required to be made (i) into the Reserve Subaccount with respect to Covered Parity Bonds, and (ii) under any agreement with a provider of a Reserve Security, which agreement requires those payments to be treated on a parity of lien with the payments required to be made into the Reserve Subaccount((~~, and (iii) *until the Reserve Covenant Date, into a special account in the Water Fund in accordance with the second paragraph in Section 15(a)(ii)*~~));

(d) To make all payments required to be made into any revenue bond, note, warrant or other revenue obligation redemption fund, debt service account, or reserve account created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity Bonds; and

(e) Without priority, ((~~to~~)) for any of the following purposes: to retire by redemption or purchase any outstanding revenue bonds or revenue obligations of the Municipal Water System;

to make necessary additions, betterments, improvements ((~~or~~)), repairs ((~~to~~)), ((~~or~~))extensions, and replacements of the Municipal Water System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenue; to make deposits to the Rate Stabilization Account; or for any other lawful Municipal Water System purposes.

Section 15. **Parity Bond Account**. A special account of the City known as the Parity Bond Account has been previously created and shall be maintained as a separate account within the Water Fund((~~,~~)) for the sole purpose of paying the principal of and premium, if any, and interest on the Parity Bonds as the same shall become due. The Parity Bond Account consists of the Principal and Interest Subaccount and the Reserve Subaccount((~~,~~)) and may additionally include such subaccounts as the Director of Finance may deem necessary, so long as the maintenance of such subaccounts does not conflict with the rights of the owners of Parity Bonds. Principal of, premium (if any), and interest on the Parity Bonds shall be payable out of the Parity Bond Account.

(a) **Required Payments Into the Parity Bond Account**. So long as any Parity Bonds are outstanding (including amounts required under any Parity Payment Agreement), the City shall set aside and pay into the Parity Bond Account all ULID Assessments ((~~on~~)) upon their collection and, out of Net Revenue, certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Principal and Interest Subaccount on or before each date on which interest on or principal of Parity Bonds (including Sinking Fund Requirements and net payments under any Parity Payment Agreements) shall become due and payable, an amount that will be sufficient, together with other money on deposit therein, to pay such principal, interest, Sinking Fund Requirements, and net payments then due on Parity Payment Agreements as the same shall

become due; and

(ii) Into the Reserve Subaccount, an amount necessary to provide for the Reserve Requirement within the time and in the manner required by this ordinance and the Bond Sale Terms. The amount necessary, if any, to satisfy the Reserve Requirement upon the issuance of a Series of the Bonds may be funded (A) on the Issue Date by a deposit of bond sale proceeds, available funds of the Municipal Water System, or a Reserve Security; or (B) in annual installments from Net Revenue so that the Reserve Requirement is fully funded by no later than the fifth anniversary of the Issue Date of such ((~~series~~)) Series. The manner of funding the Reserve Requirement for the Bonds shall be set forth in the Bond ((~~Sale Terms~~)) Documents.

((*~~Until the Reserve Covenant Date, the requirements of this paragraph apply:~~* ~~On receipt of a notice of cancellation of any Reserve Security used to satisfy all or any part of the Reserve Requirement, the City shall either (A) substitute a Reserve Security in the amount required to make up the deficiency created in the Reserve Subaccount, or (B) create a special account in the Water Fund and deposit therein, on or before the 25th day of each of the 36 succeeding calendar months (commencing with the 25th day of the calendar month next following the date of the notice) 1/36th of the amount sufficient, together with other money and investments on deposit in the Reserve Subaccount, to equal the Reserve Requirement that will be in effect as of the date the cancellation becomes effective. Amounts on deposit in that special account shall not be available to pay debt service on Parity Bonds or for any other purpose of the City, and shall be transferred to the Reserve Subaccount on the effective date of any cancellation of a Reserve Security to make up all or part of the deficiency caused thereby. Amounts in that special account or in the Reserve Subaccount may be transferred back to the Water Fund and used for any purpose if and when a substitute Reserve Security is obtained.~~ ***~~From and after the~~***

~~***Reserve Covenant Date, the foregoing paragraph shall no longer be of any force or effect.***~~**))**

To meet the required payments to be made into the Parity Bond Account, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption or defeasance of any Parity Bonds by the use of money on deposit in any subaccount in the Parity Bond Account as long as the money remaining in those subaccounts is sufficient to satisfy the required deposits in those subaccounts for the remaining Parity Bonds.

Until the defeasance or redemption of the 2012 Bonds and 2015 Bonds, to the extent required to permit the City to credit the amount of any existing Reserve Security against the amount needed to satisfy the Reserve Requirement for the outstanding 2012 Bonds and 2015 Bonds, the City further agrees that upon receipt of a notice of cancellation of any Reserve Security that is then used to satisfy all or any part of the Reserve Requirement for the 2012 Bonds or the 2015 Bonds, the City shall either (A) substitute a Reserve Security in the amount required to make up the deficiency created in the Reserve Subaccount, or (B) create a special account in the Water Fund and deposit therein cash sufficient, together with other money and investments on deposit in the Reserve Subaccount allocated to satisfying the Reserve Requirement in respect of the 2012 Bonds and 2015 Bonds, to equal the Reserve Requirement for the 2012 Bonds and 2015 Bonds as of the date the cancellation becomes effective. Such deposits may be spread over three years in approximately equal monthly deposits (provided that the City reserves the right to deposit such amounts on any schedule that provides for accumulation of the necessary amount more quickly than would be accumulated under such a schedule). Amounts on deposit in that special account, if established, shall not be available to

pay debt service on Parity Bonds or for any other purpose of the City and shall be transferred to the Reserve Subaccount on the effective date of the cancellation. Amounts remaining in that special account or in the Reserve Subaccount may be transferred back to the Water Fund and used for any purpose if and when a substitute Reserve Security is obtained. From and after the defeasance or redemption of the 2012 Bonds and 2015 Bonds, the foregoing paragraph shall no longer be of any force or effect.

(b) **Reserve Subaccount**. The Reserve Subaccount ((~~previously~~)) has been created and is maintained as a subaccount within the Parity Bond Account for the purpose of securing the payment of the principal of and interest on all Parity Bonds outstanding (including amounts due under any Parity Payment Agreements if required under such agreement). The City covenants that it will at all times, so long as any Covered Parity Bonds are outstanding, maintain the Reserve Subaccount at the Reserve Requirement (taking into account scheduled payments to fund the Reserve Requirement over time), as it is adjusted from time to time, except for withdrawals as authorized by this ordinance. Any withdrawals authorized below from subaccounts within the Reserve Subaccount shall be made on a pro rata basis except if the provider of a Reserve Security requires all cash and investments in the Reserve Subaccount to be withdrawn before draws are made on the Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such pro rata withdrawal is not required to maintain the exclusion of interest on the Parity Bonds then outstanding from gross income for federal income tax purposes.

(i) **Use of Reserve Subaccount for Payment of Debt Service**. In the event of a deficiency in the Principal and Interest Subaccount to meet current installments of either principal (including Sinking Fund Requirements) or interest (including amounts payable under

any Parity Payment Agreement), the Director of Finance may make withdrawals of money or proceeds of a Reserve Security in the Reserve Subaccount((. ~~***From and after the Reserve Covenant Date, the Reserve Subaccount shall secure the payment of principal of and interest on Covered Parity Bonds only and the withdrawals authorized by this paragraph shall be limited to***~~)) in the amounts necessary to meet maturing installments of either principal (((~~or~~)) (including Sinking Fund Requirements) or interest (including net payments under Parity Payment Agreements) with respect ((~~only~~)) to Covered Parity Bonds only. Any deficiency created in the Reserve Subaccount by reason of any such withdrawal or claim against a Reserve Security shall then be made up from the ULID Assessments and Net Revenue first available after making necessary provisions for the required payments into the Principal and Interest Subaccount.

(ii) **Application of Funds in Reserve Subaccount.** The money in the Reserve Subaccount may be applied to the payment of the last outstanding Covered Parity Bonds, and when the total amount in the Parity Bond Account (including investment earnings) equals the total amount of principal and interest for all then-outstanding Covered Parity Bonds to the last maturity thereof, no further payment need be made into the Parity Bond Account in respect of the Covered Parity Bonds. Money in the Reserve Subaccount (including investment earnings) in excess of the Reserve Requirement may be withdrawn and deposited in the Principal and Interest Subaccount and spent for the purpose of retiring Covered Parity Bonds or may be deposited in any other fund or account and spent for any other lawful Municipal Water System purpose.

(c) **Investment of Money in Parity Bond Account**. All money in the Parity Bond Account may be kept in cash or invested in Permitted Investments maturing not later than the date when needed (for investments in the Principal and Interest Subaccount) or the last maturity

of any outstanding Parity Bonds (for investments in the Reserve Subaccount). In no event shall any money in the Parity Bond Account or any other money reasonably expected to be used to pay principal of and/or interest on the Parity Bonds be invested at a yield that would cause any Series issued as Tax-Exempt Bonds or ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds to be arbitrage bonds within the meaning of Section 148 of the Code. Income from investments in the Principal and Interest Subaccount shall be deposited in that subaccount. Income from investments in the Reserve Subaccount shall be deposited in that subaccount until the amount therein is equal to the Reserve Requirement for all Parity Bonds, and thereafter shall be deposited in the Principal and Interest Subaccount. Notwithstanding the provisions for deposit or retention of earnings in the Parity Bond Account, any earnings that are subject to a federal tax or rebate requirement may be withdrawn from the Parity Bond Account for deposit in a separate fund or account for that purpose. If no longer required for such rebate, money in that separate fund or account shall be returned to the Parity Bond Account.

(d) **Failure to Deposit Money in Parity Bond Account**. If the City fails to set aside and pay into the Parity Bond Account, or the subaccounts therein, the amounts set forth ((~~above~~)) in this ordinance, the registered owner of any of the outstanding Parity Bonds may bring action against the City for failure to make the required deposits to the Parity Bond Account only in accordance with Section 25 of this ordinance regarding Events of Default.

Section 16. **Parity Bond Covenants**. The City covenants with the Owner of each Bond at any time outstanding, as follows:

(a) **Operation and Maintenance.** The City will pay all Operating and Maintenance Expense and otherwise meet the obligations of the City under this ordinance. It will at all times maintain and keep the Municipal Water System in good repair, working order and condition, and

will make all necessary and proper additions, betterments, renewals and repairs thereto, and improvements, replacements and extensions thereof, so that at all times the business carried on in connection therewith will be properly and advantageously conducted, and will at all times operate or cause to be operated the Municipal Water System and the business in connection therewith in an efficient manner and at a reasonable cost.

(b) **Establishment and Collection of Rates and Charges.** The City will establish, maintain, revise as necessary, and collect rates and charges for services and facilities provided by the Municipal Water System so that the Adjusted Net Revenue in each fiscal year will be at least equal to the Coverage Requirement. The failure of the City to comply with this covenant shall not be an Event of Default if the City promptly retains an Independent Utility Consultant to recommend to the City Council adjustments in the rates of the Municipal Water System necessary to meet the requirements of this covenant and if the City Council adopts the recommended modifications within 180 days of the date the failure became known to the City Council.

(c) **Sale or Disposition of the Municipal Water System.** The City may sell, transfer or otherwise dispose of any of the works, plant, properties, facilities or other part of the Municipal Water System or any real or personal property comprising a part of the Municipal Water System consistent only with one or more of the following:

(i) The City in its discretion may carry out such a sale, transfer or disposition (each, a "transfer") if the facilities or property transferred are not material to the operation of the Municipal Water System, or shall have become unserviceable, inadequate, obsolete or unfit to be used in the operation of the Municipal Water System or are no longer necessary, material or useful to the operation of the Municipal Water System; or

(ii) The City in its discretion may carry out such a transfer if the aggregate depreciated cost value of the facilities or property being transferred under this subsection in any fiscal year comprises no more than 5((~~%~~)) percent of the total assets of the Municipal Water System; or

(iii) The City in its discretion may carry out such a transfer if the proceeds from such transfer are used to acquire new useful operating facilities or properties of the Municipal Water System, or are used to retire outstanding Parity Bonds or other revenue obligations of the Municipal Water System, if, at the time of such transfer, the City has on file a certificate of both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office) demonstrating that, in ((~~their opinion~~)) such officers' opinions, upon such transfer and the use of proceeds of the transfer as proposed by the City, the remaining facilities of the Municipal Water System will retain their operational integrity and, based on the financial statements for the most recent fiscal year available, the proposed transfer would not prevent the Municipal Water System from complying with the Coverage Requirement during the five fiscal years following the fiscal year in which the transfer is to occur. The certificate shall take into account (A) the reduction in revenue and expenses, if any, resulting from the transfer; (B) the use of any proceeds of the transfer for the redemption of Parity Bonds, (C) the estimate of revenue from customers anticipated to be served by any additions to and betterments and extensions of the Municipal Water System financed in part by the proposed portion of the proceeds of the transfer, and (D) any other adjustment permitted in the preparation of a certificate under ((~~Section~~)) subsection 17(a)(vi) of this ordinance. Before such a transfer, the City also must obtain confirmation from each of the Rating Agencies to the effect that the rating then in effect will not be reduced or withdrawn upon such transfer.

(d) **Books and Records.** ((~~It~~)) The City will keep proper books, records and accounts with respect to the operations, income, and expenditures of the Municipal Water System in accordance with generally accepted accounting practices relating to municipal utilities and any applicable rules and regulations prescribed by the State, and will cause those books, records and accounts to be audited on an annual basis by the State Auditor (or, if such audit is not made by the State Auditor within 270 days after the close of any fiscal year of the City, by a certified public accountant selected by the City). It will prepare annual financial and operating statements as soon as practicable after the close of each fiscal year showing ((~~in~~)) reasonable detail ((~~the financial condition of the Municipal Water System as of the close of the previous year and the income and expenses for such year, including the amounts paid into the Parity Bond Account and into any and all special funds or accounts created pursuant to the provisions of this ordinance, the status of all funds and accounts as of the end of such year, and the amounts expended for maintenance, renewals, replacements and capital additions to the Municipal Water System~~)), including a balance sheet, an income statement, and a statement of cash flows or other such statement. Such statements shall be sent to the owner of any Parity Bond upon written request received by the City. The City may charge a reasonable cost for providing such financial statements.

(e) **Liens Upon the Municipal Water System**. Except as otherwise provided in this ordinance, ((~~it~~)) the City will not at any time create or permit to accrue or to exist any lien or other encumbrance or indebtedness upon the Gross Revenue or any part thereof prior or superior to the lien thereon for the payment of the Parity Bonds, and will pay and discharge, or cause to be paid and discharged, any and all lawful claims for labor, materials or supplies that, if unpaid or not discharged, might become a lien or charge upon the Gross Revenue or any part thereof,

prior or superior to, or on a parity with, the lien of the Parity Bonds, or which might impair the security of the Parity Bonds.

(f) **Collection of Delinquent Accounts; No Free Service.** On at least an annual basis, the City will determine all accounts that are delinquent and will take such actions as the City determines are reasonably necessary to enforce payment of those delinquent accounts. Except to aid the poor or infirm and for fire-fighting purposes, it will not furnish or supply or permit the furnishing or supplying of any service or facility in connection with the operation of the Municipal Water System free of charge to any person, firm. or corporation, public or private.

(g) **Maintenance of Insurance.** The City will at all times carry fire and extended coverage, public liability and property damage and such other forms of insurance with responsible insurers and with policies payable to the City on such of the buildings, equipment, works, plants, facilities, and properties of the Municipal Water System as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, and against such claims for damages as are ordinarily carried by municipal or privately owned utilities engaged in the operation of like systems, or it will self-insure or participate in an insurance pool or pools with reserves adequate, in the reasonable judgment of the City, to protect the Municipal Water System against loss.

(h) **Condemnation Awards and Insurance Proceeds.** If the City receives any condemnation awards or proceeds of an insurance policy in connection with any loss of or damage to any property of the Municipal Water System, it shall apply the condemnation award or insurance proceeds, in the City's sole discretion, either (i) to the cost of replacing or repairing the lost or damaged properties, (ii) to the payment, purchase, or redemption of Parity Bonds, or (iii) to the cost of improvements to the Municipal Water System.

Section 17. **Future Parity Bonds**.

(a) **Issuance of Future Parity Bonds**. The City reserves the right to issue Future Parity Bonds and to enter into Parity Payment Agreements for any lawful purpose of the Municipal Water System (including for the purpose of refunding a portion of the then-outstanding Parity Bonds) only if, at the time of the issuance of such series of Future Parity Bonds (or upon the effective date of the Parity Payment Agreement), the following conditions are satisfied:

(i) There must be no deficiency in the Parity Bond Account, and no Event of Default with respect to any Parity Bonds shall have occurred and be continuing.

(ii) The Bond Documents for the proposed Future Parity Bonds must provide that all ULID Assessments shall be paid directly into the Parity Bond Account.

(iii) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of the principal thereof and the interest thereon out of the Parity Bond Account.

(iv) The Bond Documents for the proposed Future Parity Bonds must provide for the payment of any Sinking Fund Requirements from money in the Principal and Interest Subaccount.

(v) For each series of Future Parity Bonds that is to be issued as a series of Covered Parity Bonds, the Bond Documents must provide for the deposit into the Reserve Subaccount of an amount((,)) (if any((,))) necessary to fund the Reserve Requirement upon the issuance of those Future Parity Bonds (if any), which requirement may be satisfied: (A) by a deposit into the Reserve Subaccount, made on the Issue Date of such series, of proceeds of that series of Future Parity Bonds or other money legally available for such purpose; (B) by obtaining one or more Reserve Securities (or a deposit of cash plus Reserve Securities) available to be drawn upon in specific amounts to be paid into the Reserve Subaccount and credited against the

deposits required to be maintained in the Reserve Subaccount; or (C) by a deposit into the Reserve Subaccount of amounts necessary to fund the Reserve Requirement from ULID Assessments and Net Revenue within five years from the date of issuance of those Future Parity Bonds, in five approximately equal annual payments. Immediately prior to the issuance of Future Parity Bonds, amounts then deposited in the Reserve Subaccount shall be valued as determined on the most recent annual financial report of the City applicable to the ((~~Drainage and Wastewater~~)) Municipal Water System, and the additional amounts, if any, required to be deposited into the Reserve Subaccount to satisfy the Reserve Requirement shall be based on that valuation.

(vi) There must be on file with the City a Parity Certificate as described in subsection 17(b) of this ordinance. However, if the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds (referred to as the "Refunding Parity Bonds"), no Parity Certificate shall be required as to that portion issued for refunding purposes if the Director of Finance finds and certifies that the Adjusted Annual Debt Service on the refunding portion of the proposed Refunding Parity Bonds is not more than $5,000 greater than the Adjusted Annual Debt Service on the Parity Bonds to be refunded thereby. Alternatively, Refunding Parity Bonds may be issued upon delivery of a Parity Certificate.

(b) **Parity Certificate**. A Parity Certificate required under subsection 17(a)(vi) of this ordinance may be provided as follows:

(i) A certificate may be prepared and signed by the Director of Finance, demonstrating that during any 12 consecutive calendar months out of the immediately preceding 24 calendar months Adjusted Net Revenue was at least equal to the Coverage Requirement for

all Parity Bonds plus the Future Parity Bonds proposed to be issued (and assuming that the debt service of the proposed Future Parity Bonds for that 12-month period was the Average Annual Debt Service for those proposed Future Parity Bonds); or

(ii) A certificate may be prepared and signed by both the Director of Finance and the Director of Seattle Public Utilities (or any officer who succeeds to substantially all of the responsibilities of either office), demonstrating that, in their opinion, Adjusted Net Revenue for the five fiscal years next following the earlier of (A) the end of the period during which interest on those Future Parity Bonds is to be capitalized or, if no interest is capitalized, the fiscal year in which the Future Parity Bonds are issued, or (B) the date on which substantially all the new facilities financed with those Future Parity Bonds are expected to commence operations, such Adjusted Net Revenue, further adjusted as provided in ((~~paragraphs (1 through 4 below~~)) subsections 17(b)(ii)(A) through 17(b)(ii)(D) of this ordinance, will be at least equal to the Coverage Requirement. That certificate may take into account the following adjustments:

(((~~(1)~~))) (A) Any changes in rates in effect and being charged, or rates expected to be charged in accordance with a program of specific rates, rate levels, or increases in overall rate revenue approved by ordinance or resolution;

(((~~(2)~~))) (B) Net revenue from customers of the Municipal Water System who have become customers during ((~~the~~))such 12-consecutive-month period or thereafter, and their estimate of net revenue from any customers to be connected to the Municipal Water System who have paid the required connection charges, adjusted to reflect one year's net revenue from those customers;

(((~~(3)~~))) (C) Their estimate of net revenue from customers anticipated to be

served by facilities or improvements financed in substantial part by those Future Parity Bonds (or additional Parity Bonds expected to be issued during the five-year period); and

(((~~(4)~~))) (D) Net revenue from any person, firm, corporation, or municipal corporation under any executed contract for water or other utility service, which revenue was not included in historical Net Revenue of the Municipal Water System.

(c) **Other Provisions**. Nothing contained ((~~herein~~)) in this ordinance shall prevent the City from issuing Future Parity Bonds to refund maturing Parity Bonds, money for the payment of which is not otherwise available, or revenue bonds that are a charge or lien upon Net Revenue subordinate to the charge or lien of the Parity Bonds, or from pledging to pay Net Revenue and/or assessments levied for ULID improvements constructed from the proceeds of subordinate lien bonds into a bond redemption fund created for the payment of the principal of and interest on subordinate lien bonds.

(d) **Effect of Issuance of Future Parity Bonds**. If the Parity Conditions are met and complied with at the time of the issuance of such Future Parity Bonds, then payments into the Parity Bond ((~~Fund~~)) Account with respect to such Future Parity Bonds shall rank equally with the payments out of ((~~the~~)) Net Revenue required to be made into the Parity Bond ((~~Fund~~)) Account by this ordinance. Nothing set forth herein shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon the Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond ((~~Fund~~)) Account for the payment of the Parity Bonds, provided that such subordinate bonds may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds for the purpose of refunding Outstanding Parity Bonds, upon compliance with the Parity Conditions set forth in this section.

(e) **Reserve Requirement; Election to Designate Bonds as Covered Parity Bonds**. Notwithstanding anything in this section to the contrary, in the Bond ((~~Sale Terms~~)) Documents relating to the issuance or sale of a series of Future Parity Bonds, the City may elect ((~~that, *from and after the Reserve Covenant Date*, such~~)) whether any series shall ((~~not~~)) be deemed to be a series of Covered Parity Bonds((~~,~~)). Any series that is not deemed to be Covered Parity Bonds shall not be secured by the amounts in the Reserve ((~~Account,~~)) Subaccount and shall be excluded from the calculation of the Reserve Requirement.

Section 18. **Rate Stabilization Account**. The Rate Stabilization Account has been created as a separate account in the Water Fund. The City may at any time, as determined by the Director of Finance and consistent with the flow of funds set forth in Section 14 of this ordinance, deposit in the Rate Stabilization Account Gross Revenue and any other money received by the Municipal Water System and available for this purpose. The Director of Finance may, upon authorization by the City Council, withdraw any or all of the money in the Rate Stabilization Account for inclusion in Adjusted Gross Revenue for any fiscal year of the City. Such deposits or withdrawals may be made up to and including the date 90 days after the end of the fiscal year for which the deposit or withdrawal will be included as Adjusted Gross Revenue. No deposit of Gross Revenue may be made into the Rate Stabilization Account to the extent that such deposit would prevent the City from meeting the Coverage Requirement in the relevant fiscal year.

Section 19. **Separate Utility Systems**. The City may create, acquire, construct, finance, own or operate one or more additional systems for water supply, transmission or other commodity or service relating to the Municipal Water System. The revenue of that separate utility system shall not be included in Gross Revenue and may be pledged to the payment of

revenue obligations issued to purchase, construct, condemn or otherwise acquire or expand the separate utility system. Neither Gross Revenue nor Net Revenue shall be pledged by the City to the payment of any obligations of a separate utility system except (a) as a Contract Resource Obligation, upon compliance with Section 20 of this ordinance, or (b) with respect to Net Revenue, on a basis subordinate to the lien of the Parity Bonds on that Net Revenue.

Section 20. **Contract Resource Obligations**. The City may at any time enter into one or more Contract Resource Obligations for the acquisition, from facilities to be constructed, of water supply, transmission, or other commodity or service relating to the Municipal Water System, as follows:

(a) The City may determine ((~~that~~)), and may agree under a Contract Resource Obligation to provide, that((~~,~~)) all payments under that Contract Resource Obligation (including payments prior to the time that water supply or transmission or other commodity or service is being provided, or during a suspension or after termination of supply or service) shall be an Operating and Maintenance Expense if the following requirements are met at the time such a Contract Resource Obligation is entered into:

(i) No Event of Default has occurred and is continuing; and

(ii) There shall be on file a certificate of an Independent Utility Consultant stating that (A) the payments to be made by the City in connection with the Contract Resource Obligation are reasonable for the supply or transmission rendered; (B) the source of any new supply and any facilities to be constructed to provide the supply or transmission are sound from a water or other supply or transmission planning standpoint, are technically and economically feasible in accordance with prudent utility practice, and are likely to provide such supply or transmission no later than a date set forth in the Independent Utility Consultant's certification;

and (C) the Adjusted Net Revenue (further adjusted by the Independent Utility Consultant's estimate of the payments to be made in accordance with the Contract Resource Obligation) for the five fiscal years following the year in which the Contract Resource Obligation is incurred, as such Adjusted Net Revenue is estimated by the Independent Utility Consultant in accordance with the provisions of and adjustments permitted in ((~~Section~~)) subsection 17(b)(ii) of this ordinance, will be at least equal to the Coverage Requirement.

(b) Payments required to be made under Contract Resource Obligations shall not be subject to acceleration.

(c) Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission or other commodity or service from existing facilities and from treating those payments as an Operating and Maintenance Expense. Nothing in this section shall be deemed to prevent the City from entering into other agreements for the acquisition of water supply, transmission, or other commodity or service from facilities to be constructed and from agreeing to make payments with respect thereto, such payments constituting a charge and lien on Net Revenue subordinate to that of the Parity Bonds.

Section 21. **Refunding and Defeasance of the Bonds**.

(a) **Bonds Designated as Refundable and Defeasible Bonds**. Each Series of the Bonds is ((~~hereby~~)) designated as a series of "Refundable Bonds" for purposes of the Omnibus Refunding Ordinance and as "Defeasible Bonds" for purposes of the Omnibus Defeasance Ordinance.

(b) **Refunding; Defeasance**. The City may issue Refunding Parity Bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of, (((~~including~~)) premium((~~,~~)) (if any), and interest on any Bond, or any portion

thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms ((~~is~~)) are set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, release, refunding, or defeasance (the "Trust Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in Net Revenue and the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal of and interest or redemption price on the Defeased Bonds from the Trust Account. After ((~~establishing and fully funding~~)) such a Trust Account is established and funded as set forth above, the Defeased Bonds shall be deemed to be no longer outstanding, and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

(d) **Annual Debt Service Calculation Adjustments for Defeased Bonds.** If the refunding or defeasance plan provides (i) that the Defeased Bonds (or the Refunding Parity Bonds issued to redeem those Defeased Bonds) are to be secured by money and/or Government

Obligations pending the redemption of the Defeased Bonds, and (ii) that certain money and/or Government Obligations are pledged irrevocably for the redemption of the Defeased Bonds, then only the debt service on such Bonds ((~~that~~)) as are not Defeased Bonds (and any Refunding Parity Bonds, the payment of which is not so secured by the refunding plan) shall be included in the calculation of Annual Debt Service.

Section 22. ((**~~Provisions Relating to~~**)) **Federal Tax ((~~Issues~~)) Matters.** The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds**((~~; Tax Credit Subsidy~~)) **and Tax-Advantaged Bonds**. For each Series of the Bonds issued as Taxable Bonds or as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, the Director of Finance is authorized to make ((~~provision~~)) any required designations or elections in the Bonds and other Bond Documents((~~, to~~)). In addition, the Director of Finance may execute additional written agreements((~~,~~)) and ((~~to make~~)) approve additional bond covenants on behalf of the City, all as the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, such additional covenants and ((~~agreement~~)) agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any tax credit payment or other tax benefit the City may be eligible to receive in respect of such ((~~Tax Credit Subsidy Bonds~~)) Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise becomes and remains eligible for those tax ((~~benefits~~)) advantages under the Code.

Section 23. **Official Statement; Continuing Disclosure**.

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that has been deemed final in accordance with this subsection.

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure ((~~Agreement~~)) Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 24. **Supplemental or Amendatory Bond Documents**. This ordinance and the other applicable Bond Documents for any particular Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments Without Bond Owner Consent**. From time to time and at any time, without the consent of or notice to any owners of Parity Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 24(a). Any such supplement or amendment may be passed, adopted, or otherwise approved by the City, without requiring the consent of the registered owners of any Parity Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance

and, upon the effective date thereof, will be valid and binding upon the City in accordance with its terms, and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the affected Series of the Bonds, if such Series was issued and sold as Tax-Exempt Bonds. The types of supplements and amendments permitted under this su subsection 24(a) are as follows:

(i) To cure any formal defect, omission, inconsistency, or ambiguity in the Bond Documents for such Series in a manner not adverse to the owners of any Parity Bonds;

(ii) To impose upon the Bond Registrar (with its consent) for the benefit of the owners of Parity Bonds any additional rights, remedies, powers, authority, security, liabilities, or duties which may lawfully be granted, conferred, or imposed and which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iii) To add to the covenants and agreements of, and limitations and restrictions upon, the City in the Bond Documents, other covenants, agreements, limitations and restrictions to be observed by the City which are not contrary to or inconsistent with such Bond Documents as are theretofore in effect;

(iv) To confirm, as further assurance, any pledge under (and the subjection to any claim, lien, or pledge created or to be created by) such Bond Documents on any other money, securities, or funds;

(v) To alter the Authorized Denominations of a Series of the Bonds and to make correlative amendments and modifications to the applicable Bond Documents regarding (A) exchangeability of such Bonds for Bonds of different authorized denominations, (B) redemptions of portions of Bonds of particular authorized denominations, and (C) similar amendments and modifications of a technical nature;

(vi) To comply with any future federal law or interpretation to preserve the exclusion of the interest on any Series of the Bonds issued and sold as Tax-Exempt Bonds from gross income for federal income tax purposes and the entitlement of the City to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any tax advantage or tax credit payment available in respect of any Series of the Bonds issued and sold as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds;

(vii) To modify, alter, amend, or supplement the Bond Documents in any other respect which is not materially adverse to the owners of the Parity Bonds and which does not involve a change described in subsection 24(c) of this ((~~section~~)) ordinance; and

(viii) To add to the covenants and agreements of (or limitations and restrictions upon) the City set forth in any Bond Documents, such additional or alternative covenants, agreements, limitations, or restrictions to be observed by the City as the City may determine are necessary or convenient to accommodate a provider of Qualified Insurance or provider of a Reserve Security and ((~~which~~))are not materially adverse to the owners of the Parity Bonds.

(b) **Amendments With Bond Owner Consent**. With the consent of registered owners of not less than 60((~~%~~)) percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt, or otherwise approve any supplement or amendment (other than amendments requiring unanimous consent as set forth in subsection 24(c) of this ordinance) to any Bond Document that is deemed necessary or desirable by the City for the purpose of modifying, altering, amending, supplementing, or rescinding, in any particular, any of the terms or provisions contained in such Bond Document other than those terms and provisions described in subsection 24(c) of this ordinance.

(c) **Amendments Prohibited Except Upon Unanimous Consent**. Unless approved in

writing by or on behalf of the registered owner of each Parity Bond then outstanding, nothing contained in this section shall permit, or be construed as permitting (i) a change in the times, amounts, or currency of payment of the principal of or interest on any outstanding Parity Bond, (ii) a reduction in the principal amount or redemption price of any outstanding Parity Bond, (iii) a change in the method of determining the rate of interest thereon (other than a conversion to a new interest rate mode in accordance with the applicable Bond Documents), (iv) a preference or priority of any Parity Bond over any other Parity Bond, or (v) a reduction in the percentage of the aggregate principal amount of the then-outstanding Parity Bonds required to effect a change under subsection 24(b) of this ordinance.

(d) **Notice to Bond Owners**. If at any time the City passes, adopts, or otherwise approves a supplement or amendment for any of the purposes of subsection 24(b) or 24(c) of this ordinance, the Bond Registrar shall cause notice of the proposed supplement or amendment to be given by first class mail (i) to all registered owners of the ((~~then outstanding~~)) then-outstanding Parity Bonds, (ii) to each provider of Bond Insurance or a Reserve Security, and (iii) to each Rating Agency. Such notice shall briefly set forth the nature of the proposed supplement or amendment and shall state that a copy is on file at the office of the City Clerk for inspection by all owners of the then-outstanding Parity Bonds.

(e) **Effective Date; Consents**. Any supplement or amendment, substantially as described in the notice mailed pursuant to subsection 24(d) of this ordinance, may go into effect upon delivery to the Bond Registrar of (i) the required consents, in writing, of registered owners of the Parity Bonds, and (ii) an opinion of Bond Counsel stating that such supplement or amendment is authorized or permitted by this ordinance. Upon the effective date thereof, such supplement or amendment will be valid and binding upon the City in accordance with its terms and will not

adversely affect the exclusion from gross income for federal income tax purposes of interest on any Tax-Exempt Bonds.

If registered owners of not less than the percentage of Parity Bonds required by this section shall have consented to and approved such a supplement or amendment, no owner of any Parity Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount. It shall not be necessary to obtain approval of the particular form of any proposed supplement, but it shall be sufficient if the consent shall approve the substance thereof.

(f) **Effect of Amendment or Supplement**. Upon the effective date of any ((~~supplement or~~)) amendment or supplement, this ordinance (or the relevant Bond Document, if not set forth ((~~herein~~)) in this ordinance) shall be deemed to be modified and amended in accordance therewith, and the respective rights, duties, and obligations of the City and all owners of Parity Bonds then outstanding shall thereafter be determined, exercised, and enforced in accordance with and subject in all respects to such modifications and amendments. All the terms and conditions of any such supplement or amendment shall be deemed to be a part of this ordinance and the Bond Documents for any and all purposes.

(g) **Special Amendments**. If and to the extent that it is determined that the written

consent of Registered Owners of the Bonds is required under subsection 24(b) or 24(c) of this ((~~section~~)) ordinance, the Registered Owners from time to time of the Bonds, by taking and holding the same, are hereby deemed to have consented to any supplement or amendment to the Bond Documents effecting any one or more of the following changes:

(i) When calculating "Annual Debt Service~~,~~" to permit or require ((~~Tax Credit Subsidy Payments~~)) any tax credit payments (or other similar payments) in respect of any Tax-Advantaged Bonds expected to be received by the City ((~~in any~~)) during a given period to be credited against amounts required to be paid in respect of interest on the Parity Bonds in that period((~~; and~~)), or

(ii) To permit or require ((~~Tax Credit Subsidy Payments~~)) tax credit payments (or similar payments) in respect of Tax-Advantaged Bonds to be deposited into the Principal and Interest Subaccount and credited against the Net Revenue otherwise required to be deposited into the Principal and Interest Subaccount; and

(iii) To permit the reimbursement obligations of the City under any Qualified Letter of Credit or Qualified Insurance (other than a Qualified Letter of Credit or Qualified Insurance obtained to satisfy all or part of the Reserve Requirement) to be secured by a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Account to pay and secure the payment of the principal of and interest on Parity Bonds.

Section 25. **Defaults and Remedies**.

(a) **Events of Default**. Each of the following shall constitute an Event of Default with respect to the Bonds:

(i) If a default is made in the payment of the principal of or interest on any of the

Bonds when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the covenants, conditions and agreements on the part of the City set forth in this ordinance or the applicable Bond Documents (except as otherwise provided ((~~herein~~)) in this ordinance or in such Bond Documents) and such default or defaults have continued for a period of six months after the City has received from the Bond Owners' Trustee (as defined ((~~below~~)) in this section) or from the registered owners of not less than 25((~~%~~)) percent in principal amount of the Parity Bonds a written notice specifying and demanding the cure of such default. However, if the default in the observance and performance of any other of the covenants, conditions and agreements is one which cannot be completely remedied within the six months after written notice has been given, it shall not be an Event of Default with respect to the Bonds as long as the City has taken active steps within the six months after written notice has been given to remedy the default and is diligently pursuing such remedy.

Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with the Continuing Disclosure ((~~Agreement~~)) Certificate shall not constitute an Event of Default, and the sole remedy of any holder of a Bond shall be to seek an order of specific performance from an appropriate court to compel the City to comply with the Continuing Disclosure ((~~Agreement~~)) Certificate.

(b) **Bond Owners' Trustee**. So long as such Event of Default has not been remedied, a trustee (the "Bond Owners' Trustee") may be appointed by the registered owners of 25((~~%~~)) percent in principal amount of the ((~~then outstanding~~)) then-outstanding Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized and delivered to such

Bond Owners' Trustee, notification thereof being given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. Any Bond Owners' Trustee appointed under the provisions of this subsection shall be a bank or trust company organized under the laws of the State of Washington or the State of New York or a national banking association. The bank or trust company acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of a majority in principal amount of the Parity Bonds, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners of the Parity Bonds or by their attorneys-in-fact duly authorized. The Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses, and liabilities that may be incurred in the performance of its duties.

In the event that any Event of Default in the sole judgment of the Bond Owners' Trustee is cured and the Bond Owners' Trustee furnishes to the City a certificate so stating, that Event of Default shall be conclusively deemed to be cured and the City, the Bond Owners' Trustee and the registered owners of the Parity Bonds shall be restored to the same rights and position which they would have held if no Event of Default had occurred.

The Bond Owners' Trustee appointed in the manner herein provided, and each successor thereto, is declared to be a trustee for the registered owners of all the Parity Bonds and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(c) **Suits at Law or in Equity**. Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee may, and upon the written request of the registered owners of not less than 25((%)) percent in principal amount of the Parity Bonds outstanding shall, take such steps and institute such suits, actions, or other proceedings, all as it

may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds, to collect any amounts due and owing to or from the City, or to obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the Parity Bond Documents.

Nothing contained in this section shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Parity Bonds, and the remedy of acceleration is expressly denied to the registered owners of the Parity Bonds under any circumstances including, without limitation, upon the occurrence and continuance of an Event of Default.

Any action, suit, or other proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law. Any such suit, action, or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the registered owners of those Parity Bonds, subject to the provisions of this ordinance. The respective registered owners of the Parity Bonds, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective registered owners of those Parity Bonds, with authority to institute any such action, suit, or proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the registered owner himself or herself might have done in person. Nothing ((~~herein~~)) in this ordinance shall be deemed to

authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds, any plan of reorganization or adjustment affecting the Parity Bonds or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(d) **Application of Money Collected by Bond Owners' Trustee**. Any money collected by the Bond Owners' Trustee at any time pursuant to this section shall be applied in the following order of priority:

(i) ((~~to~~)) To the payment of the charges, expenses, advances, and compensation of the Bond Owners' Trustee and the charges, expenses, counsel fees, disbursements, and compensation of its agents and attorneys;

(ii) ((~~to~~)) To the payment to the persons entitled thereto of all installments of interest then due on the Parity Bonds in the order of maturity of such installments and, if the amount available shall not be sufficient to pay in full any installment or installments maturing on the same date, then to the payment thereof ratably, according to the amounts due thereon to the persons entitled thereto, without any discrimination or preference; and

(iii) ((~~to~~)) To payment to the persons entitled thereto of the unpaid principal amounts of any Parity Bonds which shall have become due (other than Parity Bonds previously called for redemption for the payment of which money is held pursuant to the provisions of the applicable Bond Documents), whether at maturity or by proceedings for redemption or otherwise, in the order of their due dates and, if the amount available shall not be sufficient to pay in full the principal amounts due on the same date, then to the payment thereof ratably, according to the principal amounts due thereon to the persons entitled thereto, without any

discrimination or preference.

(e) **Duties and Obligations of Bond Owners' Trustee**. The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth ((~~herein~~)) in this ordinance. During an Event of Default, the Bond Owners' Trustee shall exercise such of the rights and powers vested in it hereby, and shall use the same degree of care and skill in its exercise, as a prudent person would exercise or use under the circumstances in the conduct of ((~~his or her~~)) that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties or obligations of the Bond Owners' Trustee shall be read into this ordinance.

The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct.

The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any Parity Bond until ((~~his or her title thereto~~)) registered ownership, if disputed, has been established to its reasonable satisfaction.

The Bond Owners' Trustee may consult with counsel and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable for any neglect or default of any person, firm or

corporation employed and selected by it with reasonable care.

(f) **Suits by Individual Parity Bond Owners Restricted**. No owner of any one or more Parity Bonds shall have any right to institute any action, suit or proceeding at law or in equity for the enforcement of same unless:

(i) ((~~an~~)) An Event of Default has happened and is continuing; and

(ii) ((~~a~~)) A Bond Owners' Trustee has been appointed; and

(iii) ((~~such~~)) Such owner previously shall have given to the Bond Owners' Trustee written notice of the Event of Default on account of which such suit, action, or proceeding is to be instituted; and

(iv) ((~~the~~)) The registered owners of 25((~~%~~)) percent in principal amount of the Parity Bonds, after the occurrence of such Event of Default, have made written request of the Bond Owners' Trustee and have afforded the Bond Owners' Trustee a reasonable opportunity to institute such suit, action or proceeding; and

(v) ((~~there~~)) There have been offered to the Bond Owners' Trustee security and indemnity satisfactory to it against the costs, expenses, and liabilities to be incurred therein or thereby; and

(vi) ((~~the~~)) The Bond Owners' Trustee has refused or neglected to comply with such request within a reasonable time.

No owner of any Parity Bond shall have any right in any manner whatever by his or her action to affect or impair the obligation of the City to pay from Net Revenue the principal of and interest on such Parity Bonds to the respective registered owners thereof when due.

Section 26. **The Refunding Plan**.

(a) **Approval of Refunding Plan; Appointment of Refunding Trustee**. The Director

of Finance is authorized and directed to select a Refunding Trustee and execute a Refunding Trust Agreement setting forth a Refunding Plan for each series of Refundable Bonds (or portion thereof) to be refunded pursuant to this ordinance, in accordance with subsection 26(d) of this ((~~section~~)) ordinance. Multiple Refunding Plans may be combined in a single Refunding Trust Agreement. The Refunding Plan shall be carried out, and proceeds of the Bonds shall be applied, in accordance with this ordinance, the respective Refunded Bond Documents, the Refunding Trust Agreement, and the laws of the State.

(b) **Acquisition of Acquired Obligations**. To the extent practicable and desirable, the Refunding Plan shall provide for the Refunding Trustee's purchase of Acquired Obligations, bearing such interest and maturing as to principal and interest in such amounts and at such times so as to provide, together with a beginning cash balance, if necessary, for the timely payment of the amounts required to be paid by the Refunding Plan. The Acquired Obligations shall be listed and more particularly described in a schedule attached to the Refunding Trust Agreement, but are subject to substitution as set forth in subsection 26(c) ((~~below~~)) of this ordinance.

(c) **Substitution of Acquired Obligations**. The City reserves the right at any time to substitute cash or other Government Obligations (as defined in the applicable Refunded Bond Documents) for the Acquired Obligations if the City obtains a verification by a nationally recognized independent certified public accounting firm reasonably acceptable to the Refunding Trustee confirming that the payments of principal of and interest on the substitute obligations, if paid when due, together with the cash to be held by the Refunding Trustee, will be sufficient to carry out the Refunding Plan. If the applicable Series of the Bonds (or the applicable Refunded Bonds) were issued as ((~~Tax-Exempt~~)) Tax-Exempt Bonds, then prior to such substitution, the City must also obtain an opinion from Bond Counsel to the effect that the disposition and

substitution or purchase of such securities will not cause the interest on the applicable Series of the Bonds (or of the applicable Refunded Bonds) issued as ((~~Tax-Exempt~~)) Tax-Exempt Bonds to be included in gross income for federal income tax purposes and that such disposition and substitution or purchase is in compliance with the statutes and regulations applicable to the Series of the Bonds. Any surplus money resulting from the sale, transfer, other disposition or redemption of the Acquired Obligations and the substitutions therefor shall be released from the trust estate and may be used for any lawful City purpose.

(d) **Refunding Trust Agreement**. In connection with each Series of the Bonds, the Director of Finance is authorized to execute one or more Refunding Trust Agreements with one or more Refunding Trustees, setting forth the duties, obligations and responsibilities of the Refunding Trustee in connection with carrying out the applicable Refunding Plan. Each Refunding Trust Agreement and Refunding Plan must, among other things((~~;~~)): (1) identify the Refundable Bonds to be refunded thereby; (2) contain the elements set forth in the definition of Refunding Plan set forth in this ordinance, including ((~~provide~~)) providing for the issuance of the Series of the Bonds and describing the method for carrying out the refunding of the Refunded Bonds (including authorizing and directing the Refunding Trustee to use the money deposited with it to purchase the Acquired Obligations (or substitute obligations) and to apply such money along with the maturing principal of and interest on such obligations to make the payments required to be made by the Refunding Plan); and (3) ((~~shall~~)) provide for the giving of notices of defeasance and redemption, as required under the Refunded Bond Documents. The Refunding Trust Agreement may additionally provide for the payment of the costs of issuance of the Series and the costs of administering the Refunding Plan (including without limitation, all necessary and proper fees, compensation, and expenses of the Refunding Trustee and all other costs

incidental to the setting up of the escrow to accomplish the Refunding Plan), and for such other related matters as the Director of Finance may deem necessary or expedient.

Section 27. **Redemption of the Refunded Bonds**. The Director of Finance is authorized on behalf of the City to take such actions as may be necessary or convenient to call the Refunded Bonds for redemption. Such call for redemption of the Refunded Bonds shall identify the Refunded Bonds, redemption dates and redemption prices (expressed as a percentage of the stated principal amount), and shall be irrevocable after the Issue Date of the applicable Series of the Bonds. The dates on which the Refunded Bonds are to be called for redemption shall be, in the judgment of the Director of Finance, the earliest practical dates on which those Refunded Bonds may be called for redemption. The proper City officials are authorized and directed to give or cause to be given such notices as required, at the times and in the manner required pursuant to the Refunded Bond Documents, in order to carry out the Refunding Plan.

Section 28. **Effect on Prior Omnibus Refunding Ordinances; Outstanding Parity Bonds Declared Refundable**. ((~~As of the effective date of this ordinance, no additional Refunding Parity Bonds may be issued under Ordinance 121939, as amended by Ordinance 122837, as amended and restated by Ordinance 124339, and as further amended by Ordinance 125183 (collectively and as amended, the "Prior Omnibus Refunding Ordinance"). Passage of this ordinance shall have no effect on any outstanding bonds previously issued under the authority of the Prior Omnibus Refunding Ordinance and such previously issued bonds shall remain outstanding in accordance with their terms. All outstanding Parity Bonds previously designated as "Refundable Bonds" under the Prior Omnibus Refunding Ordinances are declared to be Refundable Bonds under this ordinance.~~)) It is the intent of the City Council that this ordinance reflect the fact that the holders of more than 60 percent of the currently outstanding

Parity Bonds have consented to the amendments previously designated as becoming effective on the Reserve Covenant Date as those terms are defined in Ordinance 125714, amended by Ordinance 126483 (as amended, the "2019 Omnibus Refunding Ordinance"). To avoid ambiguity and for ease of reference, Sections 1 through 32 of the 2019 Omnibus Refunding Ordinance are amended and restated as set forth in Sections 1 through 32 of this ordinance. As of the effective date of this ordinance, this ordinance shall be referred to as the "Omnibus Refunding Ordinance" and future Refunding Bonds shall be issued under this ordinance. All outstanding Parity Bonds previously designated as "Refundable Bonds" under the 2019 Omnibus Refunding Ordinance are hereby designated as Refundable Bonds under this ordinance. If any provision of this ordinance is found by a court of law to be inapplicable to any bonds outstanding as of the effective date of this amendatory ordinance, the amendments contained herein shall be of no force or effect with respect to those outstanding bonds, and the provisions of the ordinance under which those outstanding bonds were issued shall continue in effect with respect to those bonds only.

Section 29. **General Authorization**. In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each ((~~of the~~)) other appropriate ((~~officers~~)) officer of the City are each authorized and directed to do everything ((~~as in his or her judgment may be~~)) such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in ((~~his or her~~)) the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of

Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury ((~~the applicable Tax Credit Subsidy Payments~~)) any available tax credit payments or other tax advantages available in respect of any Series issued as ((~~Tax Credit Subsidy~~)) Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) ((~~Each of the~~)) The Mayor and the Director of Finance are each ((~~separately~~)) independently authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, providers of Qualified Insurance or Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to: the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in the ((~~Mayor's or Director's~~)) judgment of the Mayor or

Director, as applicable, be necessary or appropriate.

Section 30. **Severability**. ((~~The provisions of this ordinance are declared to be separate and severable. If a court of competent jurisdiction, all appeals having been exhausted or all appeal periods having run, finds any provision of this ordinance to be invalid or unenforceable as to any person or circumstance, such offending provision shall, if feasible, be deemed to be modified to be within the limits of enforceability or validity. However, if the offending provision cannot be so modified, it shall be null and void with respect to the particular person or circumstance, and all other provisions of this ordinance in all other respects, and the offending provision with respect to all other persons and all other circumstances, shall remain valid and enforceable.~~)) The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 31. **Ratification of Prior Acts**. Any action ((~~taken~~)) consistent with the authority of this ordinance~~,~~ taken after its passage ((~~but~~)) and prior to ((~~the~~)) its effective date~~,~~ is ratified((~~, approved~~)) and confirmed.

Section 32. **Section Headings**. ((~~Section headings in this ordinance are used for convenience only and shall not constitute a substantive portion of this ordinance.~~)) Section headings in this ordinance are nonsubstantive.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Finance / SPU	Kristi Beattie Paul Hanna	Saroja Reddy Akshay Iyengar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the municipal water system of The City of Seattle; amending Ordinance 125714, as amended by Ordinance 126483, to incorporate the terms of certain contingent amendments thereto that were to become effective upon the occurrence of certain events that have since occurred, to delete certain provisions rendered inoperative by the amendments, and to make certain other technical amendments; and ratifying and confirming the amendments and certain prior acts.

Summary and Background of the Legislation: This legislation amends the Water System revenue bond "Omnibus Refunding Ordinance" that was passed by Council in Ordinance 125714 and amended by Ordinance 126483. Through the "Omnibus Refunding Ordinance" the City previously authorized the issuance of new water system revenue bonds for the purpose of refunding Outstanding Parity Bonds and outstanding loans of the Water System. However, the Omnibus Refunding Ordinance contained contingent amendments that have now become effective. For ease of reference and to avoid confusion going forward, this legislation amends sections of Ordinance 125714, as amended by Ordinance 126483, to read as shown in this legislation. This legislation incorporates the terms of the contingent amendments, deletes inoperative provisions, and makes other technical amendments consistent with subsection 24(a) of the Outstanding Parity Bond Ordinances.

Future Refunding Parity Bonds will be issued under the authority of this ordinance without affecting the outstanding bonds previously issued under the Omnibus Refunding Ordinance.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121101, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the financing of the Memorial Stadium redevelopment project; amending Ordinance 127125 to increase the amount of an existing interfund loan; creating the 2027 Multipurpose LTGO Bond Fund B, and allowing it to be a borrowing fund for the loan; and authorizing the loan of funds in the amount of $39,800,000 from multiple city funds as bridge financing to the 2027 Multipurpose LTGO Bond Fund B for the Memorial Stadium redevelopment project.

WHEREAS, The City of Seattle (City) in partnership with Seattle Public Schools (SPS) commenced a project to redevelop Memorial Stadium, a 78-year-old student-centered facility owned by SPS on the Seattle Center campus; and

WHEREAS, in 2025, Ordinance 127222 authorized the City to enter into in an interlocal agreement with SPS for executing the Memorial Stadium project and a development agreement with Memorial Stadium Redevelopment LLC, providing clarity to the project timeline and spending plan; and

WHEREAS, in 2024, Ordinance 127125 authorized an interfund loan of $9.3 million to the 2026 Multipurpose LTGO Bond Fund B before bond proceeds were to become available to meet anticipated early project costs for the redevelopment project; and

WHEREAS, increasing the interfund loan to $39.8 million is needed to meet the City's total commitment for the project, with construction scheduled to conclude by September 2027; and

WHEREAS, Seattle Municipal Code subsection 5.06.030.C requires City Council approval by ordinance of any interfund loan for a duration of 90 days or more; and

WHEREAS, in the normal course of business the City may temporarily lend cash between funds to maintain required balances; and

WHEREAS, the Director of Finance and the City Budget Director have determined that this interfund loan request is consistent with the Debt Management Policies adopted by Resolution 31553; and

WHEREAS, there is sufficient cash in several City Funds to support an interfund loan of up to $39.8 million through December 31, 2027, and still meet regular budgeted operating needs; and

WHEREAS, funds loaned by several City Funds to the 2026 Multipurpose LTGO Bond Fund B and 2027 Multipurpose LTGO Bond Fund B for the Memorial Stadium Redevelopment Project are anticipated to be repaid from the 2027 LTGO bonds; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Sections 1 and 2 of Ordinance 127125 are amended as follows:

Section 1.

A. A new 2026 Multipurpose LTGO Bond Fund B is created in the City Treasury, into which the principal proceeds and any premium received from the sale and delivery of limited tax general obligation (LTGO) bonds in 2026 shall be deposited for the purpose of paying all or part of the costs of various elements of the City's capital improvement program and other City purposes approved by ordinance. The Fund shall receive earnings on its positive balances and pay interest on its negative balances. The Director of Finance is authorized to create other Accounts or Subaccounts as may be needed.

B. A new 2027 Multipurpose LTGO Bond Fund B is created in the City Treasury, into which the principal proceeds and any premium received from the sale and delivery of limited tax general obligation (LTGO) bonds in 2027 shall be deposited for the purpose of paying all or part of the costs of various elements of the City's capital improvement program and other City purposes approved by ordinance. The Fund shall receive earnings on its positive balances and pay interest on its negative balances. The Director of Finance is authorized to create other Accounts or Subaccounts as may be needed.

Section 2.

A. The Director of Finance is authorized to make a non-revolving loan of up to ((~~$9.3 million~~)) $39.8 million principal and interest outstanding from ((~~the REET I Capital Projects Fund~~)) one or more of the City Funds identified in subsection 2.B of this ordinance to the 2026 Multipurpose LTGO Bond Fund B and the 2027 Multipurpose LTGO Bond Fund B, created by Section 1 of this ordinance, to provide bridge financing for expenditures related to the Memorial Stadium Redevelopment project ("Project") (MC-SC-S9505) intended to be financed by authorized LTGO bond proceeds. The loan is to be repaid no later than ((~~December 31, 2026~~)) December 31, 2027, with interest on the loan at the rate of return of the City's Consolidated Cash Pool. The entire principal and interest amount of the loan drawn is intended to be repaid with proceeds from the future sale of LTGO bonds issued in ((~~2026~~)) 2027.

B. To implement the loans authorized in subsection 2.A of this ordinance, the following City funds may be used as the source of cash loaned to the 2027 Multipurpose LTGO Bond Fund B:

1. REET I Capital Projects Fund (30010); and

2. REET II Capital Projects Fund (30020).

C. The Director of Finance may effectuate the loans authorized in this ordinance by transferring cash to the 2026 Multipurpose LTGO Bond Fund B and the 2027 Multipurpose LTGO Bond Fund B from one or more of the City Funds identified in subsection 2.B of this ordinance, or by carrying the 2026 Multipurpose LTGO Bond Fund B or the 2027 Multipurpose LTGO Bond Fund B in a negative cash position, in a total amount not to exceed $39.8 million until no later than December 31, 2027. The Director of Finance is further authorized to establish, and modify if necessary, from time to time, a repayment plan and schedule.

Section 2. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Seattle Center	David Kunselman	Alan Lee

1. BILL SUMMARY

Legislation Title:
AN ORDINANCE relating to the financing of the Memorial Stadium redevelopment project; amending Ordinance 127125 to increase the amount of an existing interfund loan; creating the 2027 Multipurpose LTGO Bond Fund B, and allowing it to be a borrowing fund for the loan; and authorizing the loan of funds in the amount of $39,800,000 from multiple city funds as bridge financing to the 2027 Multipurpose LTGO Bond Fund B for the Memorial Stadium redevelopment project.

Summary and Background of the Legislation:
Memorial Stadium, owned and operated by Seattle Public Schools (SPS) and housed on Seattle Center campus, has been in need of repair and refurbishment. The City and SPS accordingly embarked on the Memorial Stadium redevelopment project to convert the structure into a state-of-the-art civic venue for arts, cultural, sports and community events, and simultaneously better integrate the surrounding grounds into campus for public use. SPS, via the Building Technology Academics and Athletics levy, is providing $66.5 million toward project costs, while the City is providing $40 million as the City's share of the project costs with $2 million provided by the City primarily in REET funds by the end of 2024.

Ordinance 127125, adopted by the City Council in 2024, created a 2026 Multipurpose LTGO Bond Fund B in the City Treasury and authorized an interfund loan of $9.3 million from the REET I Capital Projects Fund to the 2026 Multipurpose LTGO Bond Fund B to support the initial costs of the Memorial Stadium redevelopment project in 2025. The passage of Ordinance 127222, earlier in 2025, allowed the City to enter into an interlocal agreement with Seattle Public Schools as well as a development agreement with Memorial Stadium Redevelopment LLC, which clarified the timeline and cashflow requirements for the project. The Memorial Stadium redevelopment project began construction in July 2025.

This ordinance amends Ordinance 127125 by allowing the Director of Finance to make a non-revolving loan of up to $39.8 million in principal and interest from the REET I Capital Projects Fund and the REET II Capital Projects Fund to the 2027 Multipurpose LTGO Bond Fund B through December 31, 2027.

A determination has not been made at the time of this ordinance to the tax nature of the bonds; the determination as to whether to issue taxable or tax-exempt bonds will be made close to the time of the issuance of the bonds in 2027 based on information available at that time. The City has used the nomenclature of a B bond fund to indicate a taxable bond fund in certain instances, however in this case no determination as to the tax nature of the bonds has been made.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☒ **Yes** ☐ **No**

Project Name:	Master Project I.D.:	Project Location:	Start Date:	End Date:	Total Project Cost Through 2030:
Memorial Stadium Redevelopment	MC-SC-S9505	Memorial Stadium	July 2025	December 2027	$39,800,000

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? Yes ☒ No

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
N/A

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.
N/A

Please describe any financial costs or other impacts of *not* implementing the legislation.
If this legislation is not implemented, funds would not be available to Center to fulfill the City's commitment towards the costs of the project. Delays in availability of funding may increase total project costs above current estimates.

Please describe how this legislation may affect any City departments other than the originating department.
N/A

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
Yes.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A.

iii. What is the Language Access Plan for any communications to the public?
N/A.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A.

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments:
Summary Attachment A – Vicinity Map



Seattle Center Campus Map

* When you park at these Garages, your fees support Seattle Center free programs and campus grounds.

Last Revised: 01/13/2023

File #: CB 121103, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to contracting indebtedness; authorizing and providing for the issuance and sale of limited tax general obligation bonds to pay or reimburse all or part of the costs of various elements of the City's capital improvement program and for other City purposes approved by ordinance and to pay the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; amending Ordinance 123480, as previously amended by Ordinances 124341, 124637, and 124924; Ordinance 124053, as previously amended by Ordinances 124146 and 124341; Ordinance 124341, as previously amended by Ordinance 126938; Ordinance 124637, as previously amended by Ordinance 126938; Ordinance 124924, as previously amended by Ordinances 125986 and 126938; and Ordinance 125197, as previously amended by Ordinances 125456, 125715, and 125986; and ratifying and confirming certain prior acts.

WHEREAS, The City of Seattle, Washington (the "City") has determined that it is in its best interest that the capital projects described in this ordinance (the "Projects") be financed by the issuance of limited tax general obligation bonds of the City in a principal amount not to exceed $38.21 million; and

WHEREAS, RCW 39.36.020 authorizes the City to incur indebtedness without the assent of the voters of the City so long as such indebtedness does not result in a total nonvoted indebtedness of the City in excess of 1.5 percent of the value of taxable property within the City as computed in accordance with RCW 39.36.030; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. In this ordinance, the following capitalized terms shall have the meanings set forth in this section.

"Authorized Denomination" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denominations as may be specified in the applicable Bond

Documents.

"Beneficial Owner" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"Bond" means one of the limited tax general obligation bonds issued pursuant to this ordinance.

"Bond Counsel" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"Bond Documents" means, with respect to any Series of the Bonds, (a) this ordinance (including any amendatory or supplemental ordinances); (b) the authenticated Bond form; and (c) the written agreement(s) setting forth the Bond sale terms and additional terms, conditions, or covenants pursuant to which such Bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a Bond Purchase Contract, (iii) a Bond indenture, fiscal agent or paying agent agreement, or the State fiscal agency contract, and (iv) a direct purchase or continuing covenant agreement.

"Bond Purchase Contract" means a written offer to purchase a Series of the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"Bond Redemption Fund" means the City's General Bond Interest and Redemption Fund, created by Ordinance 112112 and established and to be used for the payment of the principal of and premium, if any, and interest on the Bonds.

"Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"Bond Registrar" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration.

"Bond Sale Terms" means the terms and conditions for the sale of a Series of the Bonds approved by

the Director of Finance consistent with the parameters set forth in Section 4 of this ordinance, including the amount, date or dates of the Bonds, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions, or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in a Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"Book-Entry Form" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"City" means The City of Seattle, Washington.

"City Council" means the Seattle City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as amended at any time, and regulations thereunder.

"Continuing Disclosure Certificate" means, for each Series sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure certificate executed pursuant to Section 14 of this ordinance, in substantially the form attached to this ordinance as Exhibit B.

"Director of Finance" or **"Director"** means the City's Director of Finance or such other officer who succeeds to substantially all of the responsibilities of that office.

"DTC" means The Depository Trust Company, New York, New York.

"Fiscal Agent" means the fiscal agent of the State, as the same may be designated by the State from

time to time, or such other fiscal agent as the City may later appoint.

"Government Obligations" means, unless otherwise limited in the Bond Documents for a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as amended.

"Issue Date" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"Letter of Representations" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as amended, or an agreement with a substitute or successor Securities Depository.

"MSRB" means the Municipal Securities Rulemaking Board.

"Omnibus Refunding Ordinance" means Ordinance 125457, as amended, authorizing the issuance of general obligation refunding bonds, or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as "refundable bonds."

"Owner" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"Pricing Certificate" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of the Bonds to the Purchaser of such Series in a competitive sale, in accordance with the parameters set forth in Section 4 of this ordinance.

"Projects" means the various elements of the City's capital improvement program identified in Exhibit A to this ordinance.

"Purchaser" means the entity or entities selected by the Director of Finance in accordance with this ordinance as underwriter, purchaser, or successful bidder in a sale of any Series of the Bonds.

"Rating Agency" means any nationally recognized rating agency then maintaining a rating on a Series of the Bonds at the request of the City.

"Record Date" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding such interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date

shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"Registered Owner" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under a Letter of Representations, the Registered Owner of such Series shall mean the Securities Depository.

"Rule 15c2-12" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 as amended.

"SEC" means the United States Securities and Exchange Commission.

"Securities Depository" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"Series" means a series of the Bonds issued pursuant to this ordinance.

"State" means the State of Washington.

"System of Registration" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10, as amended.

"**Tax-Advantaged Bond**" means any Bond that is designated by the City as a tax-advantaged bond, including tax credit bonds or any other type of special tax designation that is now or in the future available pursuant to the Code, pursuant to which the City is able to obtain a tax credit payment or any other type of tax advantage.

"Tax-Exempt Bond" means any Bond the interest on which is intended on the Issue Date to be excludable from gross income for federal income tax purposes.

"Taxable Bond" means any Bond the interest on which is not intended, as of the Issue Date, to be excludable from gross income for federal income tax purposes.

"Term Bond" means any Bond that is issued subject to mandatory redemption prior to its maturity in

periodic mandatory redemption payments in accordance with subsection 7(b) of this ordinance.

Section 2. **Authorization of Bonds**. The City is authorized to borrow money on the credit of the City and issue limited tax general obligation bonds evidencing indebtedness in the maximum principal amount stated in Section 4 of this ordinance to pay or reimburse all or part of the costs of the Projects (which costs may include capitalized interest, if necessary), and to pay the costs of issuance of the Bonds. The Bonds may be issued in one or more Series and may be combined with other general obligation bonds (including refunding bonds) authorized separately. The Bonds shall be designated limited tax general obligation bonds, shall be numbered separately, and shall have any name, year, series, or other labels as deemed necessary or appropriate by the Director of Finance.

Section 3. **Manner of Sale of Bonds**. The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement. The Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements and to provide for the use of an electronic bidding mechanism; to provide for and determine matters relating to the forward or delayed delivery of the Bonds, if deemed desirable; and to specify other matters that the Director determines are necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be sold on Bond Sale Terms consistent with the parameters set forth in Section 4 of this ordinance.

Section 4. **Appointment of Designated Representative; Bond Sale Terms**.

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series and, in connection with each such

sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate) confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. The maximum aggregate principal amount of all Series of the Bonds authorized by this ordinance may not exceed $38.21 million.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance, which Issue Date may not be later than December 31, 2028.

(iii) **Denominations**. The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, unless otherwise provided in the applicable Bond Documents. One or more rates of interest shall be established for each maturity of each Series of the Bonds, which rate or rates may be fixed or variable. The true interest cost for any fixed rate Series may not exceed a rate of 10 percent per annum.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director, which shall include payment at the maturity of each Bond, payment in mandatory redemption installments applicable to Term Bonds, and other payments as required in accordance with any redemption or tender provisions set forth in the Bond Documents.

(vi) **Final Maturity**. Each Bond shall mature no later than 31 years after its Issue Date.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption provisions, as determined by the Director of Finance, consistent with Section 7 of this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as being subject to optional redemption prior to its maturity at such time or times as are acceptable to the Director, consistent with subsection 7(a) of this ordinance. Any Tax-Exempt Bond that is subject to optional redemption

prior to maturity must be callable on at least one or more dates occurring not more than 10-1/2 years after the Issue Date.

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity in mandatory redemption installment payments of principal, consistent with subsection 7(b) of this ordinance.

(C) **Extraordinary Redemption**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with subsection 7(c) of this ordinance.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in the Director's judgment, the price that produces the most advantageous borrowing cost for the City for that Series consistent with the parameters set forth herein and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Debt Capacity and Limitations**. A Series of the Bonds may not be issued in an amount that would cause the indebtedness of the City to exceed the City's legal debt capacity on the Issue Date of such Series.

(B) **Expected Life of Capital Facilities**. As of the Issue Date of each Series, the Director of Finance must find to the Director's satisfaction that the average expected life of the capital facilities or assets to be financed with the proceeds (or allocable share of proceeds) of that Series exceeds the weighted average maturity of such Series (or share thereof) allocated to financing those capital facilities.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for bond insurance or for any other credit enhancement as the Director of Finance may find necessary or desirable. The Bond Sale Terms may include such additional terms, conditions, and covenants as

may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of any of the Bonds); provisions for the conversion of interest rate modes; provisions for the reimbursement of a credit enhancement provider; and requirements to give notice to or obtain the consent of a credit enhancement provider. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Tax Status of the Bonds**. The Director of Finance may designate any Series of the Bonds as Tax-Exempt Bonds, Taxable Bonds, or Tax-Advantaged Bonds, consistent with Section 13 of this ordinance.

Section 5. **Bond Registrar; Registration and Transfer of Bonds**.

(a) **Registration and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration.

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository

for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, interest rate, and maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment date or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository (or the persons for whom they act as nominees) with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository (or its participants) of any amount in respect of principal of or interest on the Bonds, or any notice that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities Depository can be obtained, or if the Director determines not to

utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided in this ordinance.

Nothing in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond certificate shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a new Bond or Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith, and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that such Bond or Bonds were actually lost, stolen, or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 6. **Payment of Bonds**.

(a) **Payment**. Principal of and interest on each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents applicable to that Series. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held in Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held in Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the Record Date. The City, however, shall not be required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation

and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 7. **Redemption and Purchase of Bonds**.

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated maturity dates at the option of the City at the times and on the terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds may be designated as Term Bonds, subject to mandatory redemption in principal installment payments, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed at a price equal to 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and principal amounts set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining mandatory redemption installment payments for that Term Bond in the manner directed by the Director of Finance. In the absence of direction by the Director, credit shall be allocated to each mandatory redemption installment payment for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption**. All or some of the Bonds may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity, upon the occurrence of an extraordinary event, at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series selected for redemption are to be redeemed at the option of the City, the Director of Finance shall select the maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed, if such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of

Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar using such method of random selection as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 8. **Notice of Redemption; Rescission of Notice**. Unless otherwise set forth in the applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not less than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled redemption date. Any notice of optional or extraordinary optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of redemption has been rescinded shall remain outstanding.

Section 9. **Failure to Pay Bonds**. If any Bond is not paid when properly presented at its maturity or

redemption date, the City shall be obligated to pay interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, including principal, redemption premium (if any), and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Bond Redemption Fund and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond.

Section 10. **Form and Execution of Bonds**. The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law and shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile. The seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series and such other designation, if any, all adjusted consistent with this ordinance and the Bond Sale Terms) and manually signed by the Bond Registrar shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, [Limited Tax General Obligation Bonds], [Year] [Series and other designation, if any], described in [this ordinance]." The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign bonds before the Bond bearing that officer's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, delivered, and issued and, when authenticated, delivered, and issued, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign bonds, although that person did not hold the required office on the Issue Date of that Series of the Bonds.

Section 11. **Pledge of Taxes**. For so long as any of the Bonds are outstanding, the City irrevocably pledges to include in its budget and levy taxes annually within the constitutional and statutory tax limitations provided by law without a vote of the electors of the City on all of the taxable property within the City in an amount sufficient, together with other money legally available and to be used therefor, to pay when due the principal of and interest on the Bonds. The full faith, credit, and resources of the City are pledged irrevocably for the annual levy and collection of those taxes and the prompt payment of that principal and interest.

Section 12. **Refunding or Defeasance of Bonds**.

(a) **Bonds Designated as Refundable Bonds**. Each Series of the Bonds is designated as a Series of "Refundable Bonds" for purposes of the Omnibus Refunding Ordinance.

(b) **Refunding; Defeasance**. The City may issue refunding bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of (including premium, if any) and interest on any Bond, or any portion thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms is set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, release, refunding, or defeasance (the "Trust Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal of and interest or redemption price on the Defeased Bonds from the Trust Account. After such a Trust Account is established and fully funded as set forth above, the Defeased Bonds shall be deemed to be no longer outstanding, and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased

Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the applicable Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

Section 13. **Federal Tax Matters**. The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions consistent with the terms of such Series, as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of such Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Series from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds and Tax-Advantaged Bonds**. For each Series of the Bonds issued as Taxable Bonds or as Tax-Advantaged Bonds, the Director of Finance is authorized to make any required designations or elections in the Bonds and other Bond Documents. In addition, the Director of Finance may execute additional written agreements and approve additional bond covenants on behalf of the City, all as the Director may deem

necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of Tax-Advantaged Bonds, such additional covenants and agreements may include (without limiting the generality of the foregoing) those provisions as are necessary or convenient in order for the City (i) to receive from the United States Treasury any tax credit payment or other tax benefit the City may be eligible to receive in respect of such Tax-Advantaged Bond, and (ii) to ensure that such Series otherwise becomes and remains eligible for those tax advantages under the Code.

Section 14. **Official Statement; Continuing Disclosure**.

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that has been deemed final in accordance with this subsection 14(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement with such additions, modifications, and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 15. **Deposit and Use of Proceeds**. Unless otherwise provided in the Bond Sale Terms, the principal proceeds and net premium, if any, received from the sale and delivery of any Series of the Bonds shall be paid into or allocated to the 2026 Multipurpose LTGO Bond Fund previously created by Ordinance 127266, or to such funds, subfunds, accounts, or subaccounts of the City Treasury as the Director may designate for that Series, and used for the purposes described in Section 2 of this ordinance. The Director of Finance may use the principal proceeds and net premium, if any, of any Series to pay for costs of issuance of that Series, and the Director also may incur and account for costs of issuance that are not included as part of the bond proceeds and net premium, including but not limited to any underwriter's discount.

The Director of Finance may (i) establish and transfer proceeds of the Bonds among funds, subfunds, accounts, or subaccounts in the City Treasury, or (ii) make or repay interfund loans pursuant to Seattle Municipal Code Section 5.06.030 to or from other City accounts or funds, all on terms that the Director may deem necessary, appropriate, or desirable to carry out the purposes of this ordinance and consistent with the Bond Sale Terms. Enactment of this ordinance authorizes the transfer of amounts from the 2026 Multipurpose LTGO Bond Fund (and such other funds, subfunds, accounts, or subaccounts created for the purpose described in this section) to other funds in order to carry out the purposes of this ordinance.

There has previously been created and established in the City Treasury the Bond Redemption Fund. Net premium and accrued interest received from the sale and delivery of a Series of the Bonds that is not necessary for the purposes described in Section 2 of this ordinance, if any, shall be paid or allocated into the Bond Redemption Fund prior to the first debt service payment date with respect to that Series.

Until needed to pay the Project expenses and the costs described in this ordinance, the City may invest the proceeds of any Series of the Bonds temporarily in any authorized investment, and the investment earnings shall be deposited in such funds, subfunds, accounts, and subaccounts as may be designated by the Director of Finance. Earnings subject to a federal tax or rebate requirement may be withdrawn from any such fund or account and used for those federal tax or rebate purposes.

The Director of Finance may pay principal of and interest on a Series of the Bonds with any proceeds of that Series (including interest earnings thereon) remaining after applying such proceeds to the purposes set forth in Section 2 of this ordinance, or after the City Council has determined that the expenditure of such Bond proceeds for those purposes is no longer necessary or appropriate.

Section 16. **Amendment of Exhibit A to Ordinance 123480 (2011 Projects)**. Ordinance 123480 authorized issuance of the City's Limited Tax General Obligation Improvement Bonds, 2011 (the "2011 Bonds"), and provided that proceeds of the 2011 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 123480 was subsequently amended by Ordinances 124341, 124637, and 124924, and is further amended to read as set forth in Exhibit C-1, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text, reflecting the cumulative effect of all amendments to the text originally adopted as Exhibit A to Ordinance 123480. This amendment is ratified and confirmed in all respects and restates and replaces Exhibit A to Ordinance 123480 in its entirety. No other terms of Ordinance 123480, as currently in effect, are modified by this amendment.

Section 17. **Amendment of Exhibit A to Ordinance 124053 (2013 Projects)**. Ordinance 124053 authorized issuance of the City's Limited Tax General Obligation Improvement Bonds, 2013A (the "2013A Bonds") and the new money portion of the City's Limited Tax General Obligation Improvement and Refunding Bonds, 2013B (Taxable) (the "2013B Bonds" and together with the 2013A Bonds, the "2013 Bonds"), and provided that proceeds of the 2013 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 124053 was subsequently amended by Ordinances 124146 and 124341, and is further amended to read as set forth in Exhibit C-2, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text, reflecting the cumulative effect of all amendments to the text originally adopted as Exhibit A to Ordinance 124053. This amendment is ratified and confirmed in all

respects and restates and replaces Exhibit A to Ordinance 124053 in its entirety. No other terms of Ordinance 124053, as currently in effect, are modified by this amendment.

Section 18. **Amendment of Exhibit A to Ordinance 124341 (2014 Projects)**. Ordinance 124341 authorized issuance of the new money portion of the City's Limited Tax General Obligation Improvement and Refunding Bonds, 2014 (the "2014 Bonds"), and provided that proceeds of the 2014 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 124341 was subsequently amended by Ordinance 126938, and is further amended to read as set forth in Exhibit C-3, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text. This amendment is ratified and confirmed in all respects and restates and replaces Exhibit A to Ordinance 124341 in its entirety. No other terms of Ordinance 124341, as currently in effect, are modified by this amendment.

Section 19. **Amendment of Exhibit A to Ordinance 124637 (2015 Projects)**. Ordinance 124637 authorized issuance of the new money portion of the City's Limited Tax General Obligation Improvement and Refunding Bonds, 2015A (the "2015A Bonds") and the Limited Tax General Obligation Improvement Bonds, 2015B (Taxable) (the "2015B Bonds", and together with the 2015A Bonds, the "2015 Bonds"), and provided that proceeds of the 2015 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 124637 was subsequently amended by Ordinance 126938, and is further amended to read as set forth in Exhibit C-4, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text, reflecting the cumulative effect of all amendments to the text originally adopted as Exhibit A to Ordinance 124637. This amendment is ratified and confirmed in all respects and restates and replaces Exhibit A to Ordinance 124637 in its entirety. No other terms of Ordinance 124637, as currently in effect, are modified by this amendment.

Section 20. **Amendment of Exhibit A to Ordinance 124924 (2016 Projects)**. Ordinance 124924

authorized issuance of the new money portion of the City's Limited Tax General Obligation Improvement and Refunding Bonds, 2016A (the "2016A Bonds") and the Limited Tax General Obligation Improvement Bonds, 2016B (Taxable) (the "2016B Bonds," and together with the 2016A Bonds, the "2016 Bonds"), and provided that proceeds of the 2016 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 124924 was subsequently amended by Ordinances 125986 and 126938, and is further amended to read as set forth in Exhibit C-5, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text. This amendment is ratified and confirmed in all respects and restates and replaces Exhibit A to Ordinance 124924 in its entirety. No other terms of Ordinance 124924, as currently in effect, are modified by this amendment.

Section 21. **Amendment of Exhibit A to Ordinance 125197 (2017 Projects)**. Ordinance 125197 authorized issuance of the new money portion of the City's Limited Tax General Obligation Improvement and Refunding Bonds, 2017A (the "2017A Bonds") and the Limited Tax General Obligation Improvement Bonds, 2017B (Taxable) (the "2017B Bonds," and together with the 2017A Bonds, the "2017 Bonds"), and provided that proceeds of the 2017 Bonds would be used to carry out the costs of projects specified in Exhibit A to that ordinance or by future ordinance. Exhibit A to Ordinance 125197 was subsequently amended by Ordinances 125456, 125715, and 125986, and is further amended to read as set forth in Exhibit C-6, attached to this ordinance and incorporated by reference. Strikethrough text bracketed by double parentheses indicates deleted text and double underlining indicates inserted text reflecting the cumulative effect of all amendments to the text originally adopted in Exhibit A to Ordinance 125197. This amendment is ratified and confirmed in all respects and restates and replaces Exhibit A to Ordinance 125197 in its entirety. No other terms of Ordinance 125197, as currently in effect, are modified by this amendment.

Section 22. **General Authorization**. In addition to the specific authorizations in this ordinance, the Mayor, the Director of Finance, and each other appropriate officer of the City are each authorized and directed

to do everything such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including liquidity or credit support), and may execute engagement letters with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; and (iii) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury any available tax credit payments or other tax advantages available in respect of any Series issued as Tax-Advantaged Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) The Mayor and Director of Finance are independently authorized (i) to execute and deliver any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents; refunding or defeasance trustees; liquidity or credit support providers; bond insurers; underwriters; lenders or other financial institutions; the Bond Registrar and any other fiscal or paying agents; counterparties to interest rate swap, cap, floor, or similar agreements; and custodians); and (ii) to negotiate, execute, and deliver such other contracts or documents incidental to the issuance and sale of a Series of the Bonds; the establishment of the initial interest rate or rates on a Bond; or the tender, purchase, remarketing, or redemption of a Bond, as may in such official's judgment be necessary or appropriate.

Section 23. **Severability**. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance,

or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 24. **Ratification of Prior Acts**. Any action consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 25. **Section Headings**. Section headings in this ordinance are nonsubstantive.

Section 26. **Effective Date**. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Exhibit A - Description of 2026 Projects
Exhibit B - Form of Continuing Disclosure Certificate
Exhibit C-1 - Amended and Restated Exhibit A to Ordinance 123480 (Description of 2011 Projects)
Exhibit C-2 - Amended and Restated Exhibit A to Ordinance 124053 (Description of 2013 Projects)
Exhibit C-3 - Amended and Restated Exhibit A to Ordinance 124341 (Description of 2014 Projects)
Exhibit C-4 - Amended and Restated Exhibit A to Ordinance 124637 (Description of 2015 Projects)
Exhibit C-5 - Amended and Restated Exhibit A to Ordinance 124924 (Description of 2016 Projects)
Exhibit C-6 - Amended and Restated Exhibit A to Ordinance 125197 (Description of 2017 Projects)

EXHIBIT A

DESCRIPTION OF 2026 PROJECTS

Description	Approximate Bond-Financed Project Cost
Electrical Infrastructure Upgrades	$ 3,500,000
City Hall Plaza	5,600,000
Waterfront Operations and Tribal Interpretive Center	1,000,000
Fire Station 31	8,065,680
Human Capital Management System	13,200,000
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	1,000,000
Computing Services Architecture	2,600,000
Data and Telephone Infrastructure	2,131,576
Issuance Costs and Pricing Adjustments	1,112,917
Total	$ 38,210,173

EXHIBIT B

FORM OF CONTINUING DISCLOSURE CERTIFICATE

The City of Seattle, Washington (the "City") makes the following written undertaking (the "Undertaking") for the benefit of the Owners of the City's Limited Tax General Obligation Bonds, [Year][Series] (the "Bonds"), for the sole purpose of assisting the underwriter in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the "Rule"), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the "Bond Ordinance").

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events. The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the "MSRB"), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data of the type included in the final official statement for the Bonds and described in subsection (b) of this section ("annual financial information"). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of

proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds), if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the City, as such "Bankruptcy Events" are defined in the Rule; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect holders of the Bonds, if material; and (16) any default, event of acceleration, termination event, modification of terms, or other similar event under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of this Undertaking, the term "financial obligation" shall mean a debt obligation; derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation or a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation. The term "financial obligation" does not

include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(iii) Timely notice of a failure by the City to provide required annual financial information on or before the date specified in subsection (b) of this section.

(b) Type of Annual Financial Information Undertaken to be Provided. The annual financial information that the City undertakes to provide in subsection (a) of this section:

(i) Shall consist of (1) annual financial statements of the City prepared in accordance with applicable generally accepted accounting principles applicable to governmental units (except as otherwise noted therein), as such principles may be changed from time to time and as permitted by applicable state law; (2) a statement of outstanding general obligation debt of the City; (3) the assessed value of the property within the City subject to ad valorem taxation; and (4) ad valorem tax levy rates and amounts and percentages of taxes collected;

(ii) Shall be provided not later than the last day of the ninth month after the end of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year may be changed as required or permitted by state law, commencing with the City's fiscal year ending December 31, 20__; and

(iii) May be provided in a single document or multiple documents, and may be incorporated by specific reference to documents available to the public on the Internet website of the MSRB or filed with the Securities and Exchange Commission.

(c) Amendment of Undertaking. This Undertaking is subject to amendment after the primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB, under the circumstances and in the manner permitted by the Rule, including:

(i) The amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the City, or type of business conducted by the City;

(ii) The Undertaking, as amended, would have complied with the requirements of the Rule at the time of the primary offering, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(iii) The amendment does not materially impair the interests of holders, as determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the Bond Ordinance at the time of the amendment.

The City will give notice to the MSRB of the substance (or provide a copy) of any amendment to this Undertaking and a brief statement of the reasons for the amendment. If the amendment changes the type of annual financial information to be provided, the annual financial information containing the amended financial information will include a narrative explanation of the effect of that change on the type of information to be provided.

(d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

(e) Termination of Undertaking. The City's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In addition, the City's obligations under this Undertaking shall terminate if those provisions of the Rule that require the City to comply with this Undertaking become legally inapplicable in respect of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or

other counsel familiar with federal securities laws delivered to the City, and the City provides timely notice of such termination to the MSRB.

(f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the City learns of any material failure to comply with this Undertaking, the City will proceed with due diligence to cause such noncompliance to be corrected. No failure by the City or other obligated person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole remedy of any Owner of a Bond shall be to take such actions as that Owner deems necessary, including seeking an order of specific performance from an appropriate court, to compel the City or other obligated person to comply with this Undertaking.

(g) Designation of Official Responsible to Administer Undertaking. The Director of Finance of the City (or such other officer of the City who may in the future perform the duties of that office) or the Director's designee is the person designated, in accordance with the Bond Ordinance, to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in accordance with the Rule, including, without limitation, the following actions:

(i) Preparing and filing the annual financial information undertaken to be provided;

(ii) Determining whether any event specified in subsection (a)(ii) has occurred, assessing its materiality, where necessary, with respect to the Bonds, and preparing and disseminating any required notice of its occurrence;

(iii) Determining whether any person other than the City is an "obligated person" within the meaning of the Rule with respect to the Bonds, and obtaining from such person an undertaking to provide any annual financial information and notice of listed events for that person in accordance with the Rule;

(iv) Selecting, engaging and compensating designated agents and consultants, including but not limited to financial advisors and legal counsel, to assist and advise the City in carrying out this Undertaking; and

(v) Effecting any necessary amendment of the Undertaking.

EXHIBIT C-1

Amended and Restated Exhibit A to Ordinance 123480

(as previously amended by Ordinances 124341 (Exhibit E), Ordinance 124637 (Exhibit E), and Ordinance 124924 (Exhibit C)) [1]

DESCRIPTION OF 2011 PROJECTS

Description	Approximate Principal Amount
Bridge Rehabilitation (BTG) [2]	$((~~3,600,758~~))3,000,684
Bridge Seismic (BTG) [2]	((~~10,192,242~~))10,717,508
King Street Station (BTG)	((~~4,011,000~~))4,011,335
Spokane Street Viaduct (BTG) [2]	1,153,341
Seawall	((~~12,400,000~~))12,402,968
AWV – Parking & Program Management	2,500,000
Mercer West [2]	((~~13,073,000~~))13,110,437
Golf	4,148,723
Pike Place Market	((~~10,681,619~~))10,696,989
Facility Energy Retrofits	((~~1,770,000~~))1,754,630
Rainier Beach Community Center	4,500,000
Seattle Center	3,400,000
Arterial Asphalt and Concrete (Northgate) [3]	5,250,491
Chesiahud Lake Union Trail [4]	((~~1,200,000~~))1,234,068
Linden Avenue North Complete Streets [3]	1,455,168
Pedestrian Master Plan Implementation [4]	1,191,000
23rd Avenue Corridor [2]	5,622,000
Issuance Costs and Pricing Adjustments	2,584,480
Total	$88,733,822

[1] Base document reflects cumulative amendments to Ordinance 123480 (Exhibit A), as amended by Ordinances 124341 (Exhibit E), 124537 (Exhibit E), and 124924 (Exhibit C). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Line item previously amended by Ordinances 124341 (Exhibit C) and 124637 (Exhibit E).

[3] Line item previously amended by Ordinances 124341 (Exhibit C), 124637 (Exhibit E), and 124924 (Exhibit C).

[4] Line item previously amended by Ordinance 124341 (Exhibit C).

EXHIBIT C-2

Amended and Restated Exhibit A to Ordinance 124053

(as previously amended by Ordinance 124146 (Exhibit A) and Ordinance 124341 (Exhibit G)) [1]

DESCRIPTION OF 2013 PROJECTS

Description	Approximate Principal Amount
Golf [2]	$ 1,810,158
Rainier Beach Community Center	((~~6,600,000~~))5,900,000
Magnuson Park Building 30	5,215,000
Magnuson Park Building 11 [2]	5,850,000
Fire Facilities	12,726,000
B&O IT [3]	4,833,066
Financial IT Upgrades	5,886,000
Data Center	2,625,000
Video Mobile Data Terminals [2]	4,479,196
North Precinct	4,250,000
Critical Infrastructure – WP/OC [3]	2,300,000
Budgeting IT [3]	498,934
Roof & Building Envelope Program	700,000
Issuance Costs and Pricing Adjustments [2]	1,712,201
Total [2]	$ 58,785,555

[1] Base document reflects cumulative amendments to Ordinance 124053 (Exhibit A), as previously amended by Ordinance 124146 (Exhibit A) and Ordinance 124341 (Exhibit G). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Line item previously amended by Ordinance 124146 (Exhibit A).

[3] Line item previously amended by Ordinance 124341 (Exhibit G).

EXHIBIT C-3

Amended and Restated Exhibit A to Ordinance 124341

(as previously amended by Ordinance 126938 (Exhibit C-2)) [1]

DESCRIPTION OF 2014 PROJECTS

Description	Approximate Principal Amount
Mercer West	$ 8,378,000
South Park Bridge	15,000,000
Waterfront ROW	((~~5,000,000~~))4,921,330
North Precinct	6,650,000
Critical Infrastructure - SMT	2,300,000
Financial IT Upgrades	7,038,000
Data Center Short	18,200,000
Data Center Long	8,000,000
IT – Electronic Records	3,000,000
IT – Computing Architecture	1,000,000
IT - Enterprise	2,170,000
Golf [2]	5,485,413
SCIDPDA Refinancing (2002 A&B)	4,325,000
Pike Place Market Refinancing	3,055,000
Symphony Various Capital	1,100,000
Parks Major Maintenance and Asset Management [2]	75,587
Public Safety Tech Equipment	78,670
Issuance Costs and Pricing Adjustments	2,723,000
Total	$ 93,500,000

[1] Base document reflects Ordinance 124341 (Exhibit A), as previously amended by Ordinance 126938 (Exhibit C-2). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Line item previously amended by Ordinance 126938 (Exhibit C-2).

EXHIBIT C-4

Amended and Restated Exhibit A to Ordinance 124637

(as previously amended by Ordinance 126938 (Exhibit C-3)) [1]

DESCRIPTION OF 2015 PROJECTS

Description	Approximate Principal Amount
Pike Place Market PC1-N	$ 28,000,000
Bridge Rehab [2]	((~~4,981,953~~))4,982,324
South Park Bridge	5,000,000
Alaska Way Corridor	4,150,000
CWF Overlook	1,379,000
Fire Facilities	((~~4,899,921~~))4,897,991
Electronic Records	((~~1,500,000~~))1,484,114
Data Center Short	5,187,000
IT - Enterprise	1,175,000
IT Service Mgt Tools	2,500,000
Golf [2]	1,537,240
Parks Major Maintenance and Asset Management [2]	462,760
Arterial Asphalt and Concrete [2]	122,047
Fire Station 31	591,150
Issuance Costs and Pricing Adjustments	((~~1,826,848~~))1,253,143
Total	$ 62,721,769

[1] Base document reflects Ordinance 124637 (Exhibit A), as previously amended by Ordinance 126938 (Exhibit C-3). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Previously amended by Ordinance 126938 (Exhibit C-3).

EXHIBIT C-5

Amended and Restated Exhibit A to Ordinance 124924

(as amended by Ordinance 125986 (Exhibit C-1) and Ordinance 126938 (Exhibit C-4)) [1]

DESCRIPTION OF 2016 PROJECTS

Description	Approximate Principal Amount
Pike Place Market PC1-N	$ 6,000,000
Parking Pay Stations	((~~9,086,000~~))8,088,453
Alaska Way Corridor (GF)	5,000,000
Financial IT Upgrades Depts (GF)	4,487,111
23rd Ave. Corridor (CPT-10%)	7,927,487
Seawall (CPT-2.5%)	25,000,000
Transit Corridor	973,000
Seawall (CPT-2.5%)	8,413,000
Alaska Way Corridor (CPT-2.5%) [2]	9,221,000
Fire Stations	10,888,795
Fire Station 5	2,000,000
North Precinct [3]	((~~4,824,978~~))4,825,649
Financial IT Upgrades (FAS)	26,693,470
SMT IDF Server Closets [3]	2,482,966
Data Center Long	2,100,000
S. Lander Grade Separation [2]	1,000,000
Alaska Way Viaduct [2]	3,500,000
Fire Station 31 [3]	((~~692,236~~))1,688,932
Issuance Costs and Pricing Adjustments	3,908,696
Total	$134,198,559

[1] Base document reflects Ordinance 124924 (Exhibit A), as previously amended by Ordinance 125986 (Exhibit C-1) and Ordinance 126938 (Exhibit C-4). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Previously amended by Ordinance 125986 (Exhibit C-1).

[3] Previously amended by Ordinance 126938 (Exhibit C-4).

EXHIBIT C-6

Amended and Restated Exhibit A to Ordinance 125197

(as previously amended by Ordinance 125456 (Exhibit C), Ordinance 125715 (Exhibit C), and Ordinance 125986 (Exhibit C-2)) [1]

DESCRIPTION OF 2017 PROJECTS

Description	Approximate Principal Amount
((~~Affordable Housing~~)) [2]	$((~~29,000,000~~))
Financial IT Upgrades (GF)	((~~2,631,000~~))2,329,000
((~~Financial IT Side Systems~~))	((~~1,721,000~~))
Mercer Arena	4,800,000
Muni Court IT	2,500,000
Fire Station 5	4,300,000
Fire Station 22	6,611,000
Fire Station 32	2,000,000
23rd Ave. Corridor (CPT) [3]	977,351
Seawall-LTGO (CPT) [3]	27,187,373
Bridge Rehab (CPT) [3]	2,374,315
City Center Street Car (CPT)	4,701,000
Alaskan Way Corridor (CPT) [4]	6,425,000
CWF Overlook (CPT)	3,281,000
S. Lander Grade Separation [4]	3,050,000
Financial IT Upgrades (FAS)	((~~16,345,000~~))16,284,937
Sea Muni Twr TI	4,800,000
King Station TI for Arts	1,800,000
SCIDPDA Refunding	5,500,000
SPD Records Management System	1,094,000
Northgate Bridge and Cycle Track [3]	2,579,961
AWVS-Habitat Beach [5]	700,000
Public Safety Tech Equipment	2,083,063
Issuance Costs and Pricing Adjustments	4,031,000
Total	$((~~138,409,000~~))109,409,000

[1] Base document reflects Ordinance 125197 (Exhibit A), as previously amended by Ordinances 125456 (Exhibit C), 125715 (Exhibit C), and 125986 (Exhibit C-2). Amendments made by the ordinance to which this exhibit is attached are indicated by using strikethrough text bracketed by double parentheses to indicate deleted text and double-underlining to indicate inserted text.

[2] Previously amended by Ordinance 125456 (Exhibit C); corrects scrivener's error contained in Ordinance 125715 (Exhibit C) and Ordinance 125986 (Exhibit C-2), which inadvertently omitted the amendments to these line items set forth in Ordinance 125456 (Exhibit C).

[3] Previously amended by Ordinance 125715 (Exhibit C).

[4] Previously amended by Ordinance 125986 (Exhibit C-2).

[5] Previously amended by Ordinance 125715 (Exhibit C) and Ordinance 125986 (Exhibit C-2).

1

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Office of City Finance	Kristi Beattie	Caleb Wagenaar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to contracting indebtedness; authorizing and providing for the issuance and sale of limited tax general obligation bonds to pay or reimburse all or part of the costs of various elements of the City's capital improvement program and for other City purposes approved by ordinance and to pay the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; amending Ordinance 123480, as previously amended by Ordinances 124341, 124637, and 124924; Ordinance 124053, as previously amended by Ordinances 124146 and 124341; Ordinance 124341, as previously amended by Ordinance 126938; Ordinance 124637, as previously amended by Ordinance 126938; Ordinance 124924, as previously amended by Ordinances 125986 and 126938; and Ordinance 125197, as previously amended by Ordinances 125456, 125715, and 125986; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This legislation provides the legal authorization to issue up to $38.21 million of Limited Tax General Obligation (LTGO) Bonds, as assumed in the 2026 Budget and the 2026-2031 Capital Improvement Program (CIP).

Although the Budget and CIP make specific assumptions about the use of debt financing for a certain share of the CIP, separate authorization for the issuance of bonds is technically required.

This bond sale is anticipated to occur in mid-2026. The bond proceeds will support a share of the City's general government capital program for about 12 months. The bond sizing is based on the proposed budget and current cash-flow projections. The bond proceeds will be used to pay or reimburse all or part of the costs of the projects supported by the bond issuance (which may include capitalized interest) and pay issuance costs.

The City's CIP identifies debt financing for certain projects and the City's budget appropriates the associated debt service. The following table provides details of this bond issue:

2026 Multipurpose GO Bond Issuance - in $1,000s Informational Only

Project	Approximate Project Fund Deposit	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Proposed 2025	Debt Service Estimated 2026	Debt Service Funding Source
Electrical Infrastructure Upgrades	3,500	3,605	20	5.75%	207	308	Payroll Expense Tax
City Hall Plaza	5,600	5,768	20	5.75%	332	493	REET I
Waterfront Operations and Tribal Interpretive Center	1,000	1,030	20	5.75%	59	88	REET I
Fire Station 31	8,066	8,308	20	5.75%	478	710	REET I
Human Capital Management System	13,200	13,596	8	4.75%	646	2,082	FAS Rates
Drive Clean Seattle Fleet Electric Vehicle	1,000	1,030	7	4.75%	49	176	Payroll Expense Tax
Computing Services Architecture	2,600	2,678	5	4.75%	127	614	IT Rates
Data and Telephone Infrastructure	2,132	2,196	5	4.75%	104	504	IT Rates
Total 2026 Bonds	**37,097**	**38,210**			**2,002**	**4,975**	

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

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121104, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the electric system of The City of Seattle; adopting a system or plan of additions, improvements, and betterments to and extensions of the existing municipal light and electric power generation, transmission, and distribution system of the City; authorizing the issuance and sale of municipal light and power revenue bonds for the purposes of providing funds to pay part of the cost of carrying out that system or plan, providing for the reserve fund requirement (if necessary), and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds and authorizing their issuance as either senior lien parity bonds or junior lien bonds; and ratifying and confirming certain prior acts.

WHEREAS, The City of Seattle (the "City") owns, operates, and maintains a municipal light and electric power generation, transmission, and distribution system (the "Light System") which Light System from time to time requires various additions, improvements, betterments, and extensions; and

WHEREAS, the City needs to acquire and construct certain additions, improvements, and betterments to and extensions of the Light System (the "Plan of Additions") as described in this ordinance, and needs to borrow funds to pay a portion of the costs of carrying out such Plan of Additions; and

WHEREAS, the City currently has outstanding certain municipal light and power revenue bonds (as identified in Exhibit A to this ordinance, the "Outstanding Parity Bonds") having a charge and lien upon Gross Revenues of the Light System available after payment of Operating and Maintenance Expense ("Net Revenue") prior and superior to all other charges whatsoever; and

WHEREAS, pursuant to the ordinances authorizing their issuance, the City reserved the right to issue additional revenue bonds ("Future Parity Bonds") having a lien and charge on Net Revenue of the Light System on parity with the lien and charge of the Outstanding Parity Bonds, upon satisfaction of certain

conditions (the "Parity Conditions"); and

WHEREAS, pursuant to the Outstanding Parity Bond Ordinances, the City also reserved the right to issue additional municipal light and power revenue bonds or other obligations having a lien and charge on Net Revenue of the Light System that is junior and subordinate to the lien and charge of the Outstanding Parity Bonds (the "Junior Lien Bonds"); and

WHEREAS, after due consideration, the City has determined that it is in the best interest of the City and its ratepayers to authorize, subject to the provisions of this ordinance, the issuance and sale of municipal light and power revenue bonds to be designated as either Parity Bonds, upon satisfaction of the Parity Conditions, or Junior Lien Bonds, to pay part of the cost of the Plan of Additions, to provide for the reserve fund requirement (if necessary), and to pay the costs of issuance of those bonds; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions**. In this ordinance, the following capitalized terms shall have the meanings set forth in this section.

"Accreted Value" means with respect to any Capital Appreciation Bond, (a) as of any Valuation Date, the amount determined for such Valuation Date in accordance with the applicable Bond Documents, and (b) as of any date other than a Valuation Date, the sum of (i) the Accreted Value on the preceding Valuation Date and (ii) the product of (A) a fraction, the numerator of which is the number of days having elapsed from the preceding Valuation Date and the denominator of which is the number of days from such preceding Valuation Date to the next succeeding Valuation Date, calculated based on the assumption that Accreted Value accrues during any semiannual period in equal daily amounts on the basis of a year of 12 30-day months, and (B) the difference between the Accreted Values for such Valuation Dates.

"Adjusted Net Revenue" means Net Revenue, less any deposits into the Rate Stabilization Account and plus any withdrawals from the Rate Stabilization Account. In calculating Net Revenue, the City may

include the Tax Credit Subsidy Payments the City expects to receive from the federal government in respect to the interest on any Tax Credit Subsidy Bonds (or with respect to which the federal government will provide direct payments). In a Parity Certificate, Adjusted Net Revenue is subject to further adjustment as set forth in subsection 18(a)(ii) of this ordinance. In a Junior Lien Coverage Certificate, Adjusted Net Revenue is subject to further adjustment as set forth in subsection 18(b)(ii) of this ordinance.

"Alternate Reserve Security" means Qualified Insurance or a Qualified Letter of Credit that is used by the City to satisfy part or all of the Reserve Fund Requirement, and that is not cancelable on less than five years' notice.

"Annual Debt Service" means, with respect to either Parity Bonds (or a series of Parity Bonds) (**"Annual Parity Bond Debt Service"**) or Junior Lien Bonds (or a series of Junior Lien Bonds) (**"Annual Junior Lien Debt Service"**), as applicable, the sum of the amounts required in a calendar year to pay the interest due in such calendar year (excluding interest to be paid from the proceeds of the sale of bonds), the principal of Serial Bonds maturing in such calendar year, and the Sinking Fund Requirements for any Term Bonds due in such calendar year. Additionally, for purposes of this definition:

(a) **Calculation of Interest Due - Generally**. Except as otherwise provided in this definition, interest shall be calculated based on the actual amount of accrued, accreted, or otherwise accumulated interest that is payable in respect of the relevant series of Parity Bonds or Junior Lien Bonds, as applicable, taken as a whole, at the rate or rates set forth in the applicable Bond Documents.

(b) **Capital Appreciation Bonds**. The principal and interest portions of the Accreted Value of Capital Appreciation Bonds becoming due at maturity or by virtue of a Sinking Fund Requirement shall be included in the calculations of accrued and unpaid and accruing interest or principal in such manner and during such period of time as is specified in the Bond Documents applicable to such Capital Appreciation Bonds.

(c) **Variable Interest Rate Bonds**.

(i) **Assumed Interest on Variable Interest Rate Parity Bonds**. The amount of interest deemed

to be payable on any series of Parity Bonds that are Variable Interest Rate Bonds shall be calculated under the assumption that the interest rate on those bonds is equal to the highest 12-month rolling average of the SIFMA Municipal Swap Index over the preceding five years.

(ii) **Assumed Interest on Variable Interest Rate Junior Lien Bonds**. The amount of interest deemed to be payable on any series of Junior Lien Bonds that are Variable Interest Rate Bonds shall be calculated on the assumption that the interest rate on those bonds is equal to the highest 12-month rolling average (ending with the month preceding the date of the calculation) of the SIFMA Municipal Swap Index over the preceding five years.

(d) **Interest on Bonds with Respect to Which a Payment Agreement is in Force**. In general, debt service on any bonds (Parity Bonds or Junior Lien Bonds, as applicable) with respect to which a Payment Agreement is in force shall be based on the net economic effect on the City expected to be produced by the terms of the applicable Bond Documents and the terms of the Payment Agreement. For example, if the net effect of the Payment Agreement on a series of bonds otherwise bearing interest at a variable interest rate is to produce an obligation bearing interest at a fixed rate, the relevant series of bonds shall be treated as fixed rate bonds. And if the net effect of the Payment Agreement on a series of bonds otherwise bearing interest at a fixed interest rate is to produce an obligation bearing interest at a variable interest rate, the relevant series of bonds shall be treated as Variable Interest Rate Bonds.

Accordingly, the amount of interest deemed to be payable on any series of Parity Bonds (or Junior Lien Bonds, as applicable) with respect to which a Payment Agreement is in force shall be an amount equal to the amount of interest that would be payable at the rate or rates stated in or determined pursuant to the applicable Bond Documents, plus Payment Agreement Payments, minus Payment Agreement Receipts. For the purposes of calculating as nearly as practicable Payment Agreement Receipts and Payment Agreement Payments under a Payment Agreement that includes a variable rate component determined by reference to a pricing mechanism or index that is not the same as the pricing mechanism or index used to determine the variable rate interest

component on the series of bonds to which the Payment Agreement is related, it shall be assumed that: (i) the fixed rate used in calculating Payment Agreement Payments will be equal to 105 percent of the fixed rate specified by the Payment Agreement, and (ii) the pricing mechanism or index specified by the Payment Agreement is the same as the pricing mechanism or index specified by the applicable Bond Documents. Notwithstanding the other provisions of this definition, the City shall not be required to (but may in its discretion) take into account in determining Annual Debt Service the effects of any Payment Agreement that has a term of ten years or less.

(e) **Parity Payment Agreements; Junior Lien Payment Agreements**. For any period during which Payment Agreement Payments under a Parity Payment Agreement (or Junior Lien Payment Agreement, as applicable) are taken into account in determining Annual Debt Service on the related Parity Bonds (or Junior Lien Bonds, as applicable) under subsection (d) of this definition, no additional debt service shall be taken into account with respect to that Parity Payment Agreement (or Junior Lien Payment Agreement, as applicable). However, for any period during which Payment Agreement Payments are not taken into account under subsection (d) of this definition because the Parity Payment Agreement (or Junior Lien Payment Agreement, as applicable) is not then related to any Outstanding Parity Bonds (or Junior Lien Bonds, as applicable), payments on that Payment Agreement shall be taken into account by assuming:

(i) **If City is Obligated to Make Payments Based on a Fixed Rate**. If the City is obligated to make Payment Agreement Payments based on a fixed rate and the Qualified Counterparty is obligated to make payments based on a variable rate index, it shall be assumed that payments by the City will be based on the assumed fixed payor rate, and that payments by the Qualified Counterparty will be based on a rate equal to the average rate determined by the variable rate index specified by the Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made.

(ii) **If City is Obligated to Make Payments Based on a Variable Rate Index**. If the City is obligated to make Payment Agreement Payments based on a variable rate index and the Qualified Counterparty

is obligated to make payments based on a fixed rate, it shall be assumed that payments by the City will be based on a rate equal to the average rate determined by the variable rate index specified by the Payment Agreement during the four calendar quarters preceding the quarter in which the calculation is made, and that the Qualified Counterparty will make payments based on the fixed rate specified by the Payment Agreement.

(f) **Balloon Bonds**. In calculating Annual Debt Service for any series of Parity Bonds, the City may in its discretion treat the debt service requirements with respect to Parity Bonds that are Balloon Bonds (including principal of and interest on such bonds at the applicable rate or rates) as being amortized in approximately equal annual installments over a period equal to the longer of 30 years or the remaining term of such series of Parity Bonds.

In calculating Annual Debt Service for any series of Junior Lien Bonds, the City may in its discretion treat the debt service requirements with respect to Junior Lien Bonds that are Balloon Bonds (including principal of and interest on such bonds at the applicable rate or rates) as being amortized in approximately equal annual installments over a period equal to the longer of 30 years or the remaining term of such series of Junior Lien Bonds.

(g) **Adjustments for Defeased Bonds**. For purposes of determining compliance with the rate covenants set forth in subsections 17(a)(ii) and 17(b)(ii) of this ordinance, calculating the Reserve Fund Requirement, and making coverage ratio calculations in connection with the delivery of a Parity Certificate or Junior Lien Coverage Certificate, Annual Debt Service shall be adjusted as set forth in subsection 20(d) of this ordinance.

(h) **Reimbursement Obligations**. If any payment under a Parity Reimbursement Obligation is then due and payable, or is then reasonably expected to become due and payable, the reasonably estimated amount and timing of such payment, calculated in accordance with applicable generally accepted accounting principles and as reflected in the annual financial statements of the Light System, shall be included in calculating Annual Debt Service for purposes of delivering a Parity Certificate. If any payment under a Parity Reimbursement Obligation, an Intermediate Lien Reimbursement Obligation, or a Junior Lien Reimbursement Obligation is

then due and payable, or is then reasonably expected to become due and payable, the reasonably estimated amount and timing of such payment, calculated in accordance with applicable generally accepted accounting principles and as reflected in the annual financial statements of the Light System, shall be included in calculating Annual Junior Lien Debt Service for purposes of delivering a Junior Lien Coverage Certificate.

"Authorized Denomination" means $5,000 or any integral multiple thereof within a maturity of a Series, or such other minimum authorized denominations as may be specified in the applicable Bond Documents.

"Average Annual Debt Service" means, for purposes of calculating the Reserve Fund Requirement with respect to all Parity Bonds outstanding at the time of calculation, the sum of the Annual Parity Bond Debt Service remaining to be paid to the last scheduled maturity of the applicable Parity Bonds, divided by the number of years such Parity Bonds are scheduled to remain outstanding.

"Balloon Bonds" means any series of either Parity Bonds or Junior Lien Bonds, as applicable, the aggregate principal amount (including Sinking Fund Requirements) of which becomes due and payable in any calendar year in an amount that constitutes 25 percent or more of the initial aggregate principal amount of such series.

"Beneficial Owner" means, with regard to a Bond, the owner of any beneficial interest in that Bond.

"Bond" means a municipal light and power revenue bond issued pursuant to this ordinance.

"Bond Counsel" means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

"Bond Documents" means (a) (i) with respect to any Series of the Bonds, this ordinance (including any amendatory or supplemental ordinances), (ii) with respect to a series of Parity Bonds other than a Series of the Bonds, the applicable Parity Bond Ordinance(s), and (iii) with respect to any Junior Lien Bonds other than a Series of the Bonds, the applicable Junior Lien Bond Ordinance(s); (b) the authenticated bond form; and (c) the written agreement(s) setting forth the Bond Sale Terms and additional terms, conditions, or covenants pursuant

to which such bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

"Bond Owners' Trustee" means a bank or trust company organized under the laws of the State, or a national banking association, appointed in accordance with subsection 24(e) of this ordinance to act as trustee on behalf of the owners, from time to time, of either the Outstanding Parity Bonds or the Outstanding Junior Lien Bonds, as the case may be.

"Bond Purchase Contract" means a written offer to purchase a Series of the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser's bid for a Series, together with the official notice of sale and a Pricing Certificate confirming the Bond Sale Terms, shall comprise the Bond Purchase Contract.

"Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registering ownership of each Bond.

"Bond Registrar" means the Fiscal Agent (unless the Director of Finance appoints a different person to act as bond registrar with respect to a particular Series), or any successor bond registrar selected in accordance with the System of Registration.

"Bond Sale Terms" means the terms and conditions for the sale of a Series of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 5 of this ordinance, including the amount, issue date or dates, denominations, interest rate or rates (or mechanism for determining the interest rate or rates), payment dates, final maturity, redemption rights, price, and other terms, conditions or covenants. In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in a Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

"Book-Entry Form" means a fully registered form in which physical bond certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical bond certificates held by and "immobilized" in the custody of the Securities Depository or its designee, where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those Bonds is neither maintained by nor the responsibility of the City or the Bond Registrar.

"Capital Appreciation Bond" means any Parity Bond or Junior Lien Bond, all or a portion of the interest on which is compounded and accumulated at the rates or in the manner, and on the dates, set forth in the applicable Bond Documents, and is payable only upon redemption or on the maturity date of such Capital Appreciation Bond. A Parity Bond or a Junior Lien Bond that is issued as a Capital Appreciation Bond, but which later converts to an obligation on which interest is paid periodically, shall be a Capital Appreciation Bond until the conversion date and thereafter shall no longer be a Capital Appreciation Bond, but shall be treated as having a principal amount equal to its Accreted Value on the conversion date. For purposes of (a) receiving payment of the redemption premium, if any, on a Capital Appreciation Bond that is redeemed prior to maturity, or (b) computing the principal amount of Parity Bonds (or Junior Lien Bonds, as applicable) held by the Owner of a Capital Appreciation Bond in connection with any notice, consent, request, or demand pursuant to this ordinance or for any purpose whatsoever, the principal amount of a Capital Appreciation Bond shall be deemed to be its Accreted Value at the time that such notice, consent, request, or demand is given or made.

"Capital Improvement Program" or **"CIP"** means the portion or portions of the "2025-2030 Capital Improvement Program" relating to the Light System adopted by the City by Ordinance 127156, as amended, and those portions of any previously adopted capital improvement program of the City relating to the Light System. The term CIP also includes all future amendments, supplements, replacements, or updates to the adopted CIP, including any "2026-2031 Capital Improvement Program" relating to the Light System adopted by the City in conjunction with adoption of the 2026 budget.

"City" means The City of Seattle, Washington.

"City Council" means the City Council of the City, as duly and regularly constituted from time to time.

"Code" means the Internal Revenue Code of 1986, or any successor thereto, as amended at any time, and regulations thereunder.

"Conservation Plan" means the 2024 Demand-Side Management Potential Assessment with respect to the Light System, reviewed by the City Council in connection with the adoption of Resolution 32134, to the extent that funds are appropriated by the City therefor. The term Conservation Plan includes all amendments and supplements to and all replacements or updates of the 2024 Demand-Side Management Potential Assessment, as well as any previously adopted assessment of conservation potential.

"Construction Account" means such fund, subfund, or account within the Light Fund as may be designated from time to time by the Director of Finance for the payment of costs of the Plan of Additions, pursuant to Section 12 of this ordinance.

"Continuing Disclosure Certificate" means, for each Series that is sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure certificate executed pursuant to Section 22 of this ordinance in substantially the form attached to this ordinance as Exhibit B.

"Defeasible Bonds" means the Defeasible Parity Bonds and the Defeasible Junior Lien Bonds.

"Defeasible Junior Lien Bonds" means any outstanding Junior Lien Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"Defeasible Parity Bonds" means any outstanding Parity Bonds that are eligible to be defeased pursuant to the Omnibus Defeasance Ordinance.

"Deferred Hydroelectric Project Relicensing Costs" means certain costs required by the Federal Energy Regulatory Commission to be incurred as a condition of the renewal of licenses for the Light System's hydroelectric projects, which costs are treated in the same manner as capital expenditures.

"Director of Finance" or **"Director"** means the City's Director of Finance or such other official who

succeeds to substantially all of the responsibilities of that office.

"DTC" means The Depository Trust Company, New York, New York.

"Event of Default" has the meaning given in Section 24 of this ordinance. A "Parity Bond Event of Default" shall refer to those Events of Default relating to nonpayment of Parity Bonds, or defaults in respect of the Parity Bond covenants set forth in this ordinance and in the applicable Parity Bond Documents giving rise to remedies available to the owners of Parity Bonds. A "Junior Lien Bond Event of Default" shall refer to those Events of Default relating to nonpayment of Junior Lien Bonds, or in respect of the Junior Lien Bond covenants set forth herein and in the applicable Junior Lien Bond Documents giving rise to remedies available to the owners of Junior Lien Bonds.

"Fiscal Agent" means the fiscal agent of the State, as the same may be designated by the State from time to time, or such other fiscal agent as the City may appoint.

"Future Junior Lien Bonds" means, with reference to any Series designated as Junior Lien Bonds, any revenue obligations of the Light System issued or entered into after the Issue Date of such Series, the payment of which constitutes a charge and lien upon Net Revenue equal in priority with the charge and lien upon such Net Revenue for the payment of the amounts required to be paid into the Junior Lien Debt Service Fund to pay and secure payment of the Junior Lien Bonds (including Junior Lien Payment Agreements and Junior Lien Reimbursement Obligations), in accordance with the priority of payment set forth in Section 14 of this ordinance. Future Junior Lien Bonds may include Junior Lien Payment Agreements issued in compliance with the Junior Lien Additional Bonds Test.

"Future Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of a series of Future Parity Bonds, and any other ordinance amending or supplementing the provisions of any such ordinance.

"Future Parity Bonds" means, with reference to any Series designated as Parity Bonds, any revenue obligations of the Light System issued or entered into after the Issue Date of such Series, the payment of which

constitutes a charge and lien upon Net Revenue equal in priority with the charge and lien upon such Net Revenue for the payment of the amounts required to be paid into the Parity Bond Fund and the Reserve Fund to pay and secure payment of the Parity Bonds in accordance with Sections 14 and 15 of this ordinance. Future Parity Bonds include Parity Payment Agreements, Parity Reimbursement Obligations, and any other obligations issued in compliance with the Parity Conditions.

"Government Obligations" means, unless otherwise limited in the Bond Documents for a particular Series of the Bonds, any government obligation as that term is defined in RCW 39.53.010, as amended at any time.

"Gross Revenues" means (a) all income, revenues, receipts, and profits derived by the City through the ownership and operation of the Light System; (b) the proceeds received by the City directly or indirectly from the sale, lease, or other disposition of any of the properties, rights, or facilities of the Light System; (c) Payment Agreement Receipts, to the extent that such receipts are not offset by Payment Agreement Payments; and (d) the investment income earned on money held in any fund or account of the City, including any bond redemption funds and the accounts therein, in connection with the ownership and operation of the Light System. Gross Revenues do not include: (i) insurance proceeds compensating the City for the loss of a capital asset; (ii) income derived from investments irrevocably pledged to the payment of any defeased bonds payable from Gross Revenues; (iii) investment income earned on money in any fund or account created or maintained solely for the purpose of complying with the arbitrage rebate provisions of the Code; (iv) any gifts, grants, donations, or other funds received by the City from any State or federal agency or other person if such gifts, grants, donations, or other funds are the subject of any limitation or reservation imposed by the donor or grantor or imposed by law or administrative regulation to which the donor or grantor is subject, limiting the application of such funds in a manner inconsistent with the application of Gross Revenues hereunder; (v) the proceeds of any borrowing for capital improvements (or the refinancing thereof); and (vi) the proceeds of any liability or other insurance (excluding business interruption insurance or other insurance of like nature insuring against the

loss of revenues).

"Intermediate Lien Reimbursement Obligation" means any payment or reimbursement obligation incurred under a written agreement entered into in connection with a series of Parity Bonds or to obtain Qualified Insurance or a Qualified Letter of Credit, under which the City's payment obligations are expressly stated to constitute a lien and charge on Net Revenue junior in rank to the lien and charge upon such Net Revenue required to be paid into the Parity Bond Fund to pay and secure the payment of the Parity Bonds, but senior to the lien and charge upon such Net Revenue required to be paid into the Junior Lien Debt Service Fund to pay and secure the payment of the Junior Lien Bonds. For purposes of determining percentages of ownership of Bonds under this ordinance or under any Bond Documents, Intermediate Lien Reimbursement Obligations shall be deemed to have no principal amount, and any consent or similar rights (if any) shall be determined only as set forth in the applicable Intermediate Lien Reimbursement Obligations.

"Issue Date" means, with respect to a Bond, the initial date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

"Junior Lien Additional Bonds Test" means the conditions set forth in subsection 18(b) of this ordinance for issuing additional Junior Lien Bonds (including Junior Lien Payment Agreements and Junior Lien Reimbursement Obligations).

"Junior Lien Bond" means, generally, any bond or obligation secured by a lien and charge on Net Revenue that is junior and subordinate to the lien and charge of the Parity Bonds and Intermediate Lien Reimbursement Obligations, but prior and superior to other liens and charges, in accordance with the priority of payment set forth in Section 14 of this ordinance. The term Junior Lien Bond may refer to (a) any Bond of a Series issued pursuant to this ordinance that is so designated by the Director of Finance upon satisfaction of the Junior Lien Additional Bonds Test; (b) any Future Junior Lien Bond; (c) any Junior Lien Payment Agreement; and (d) any Junior Lien Reimbursement Obligation.

"Junior Lien Bond Documents" means those Bond Documents applicable to a series of Junior Lien

Bonds.

"Junior Lien Bond Ordinance" means this ordinance (if used in connection with the issuance of a series of Junior Lien Bonds authorized hereby) and any future ordinance authorizing the issuance and sale of any Future Junior Lien Bonds, including any ordinance amending or supplementing the provisions of any Junior Lien Bond Ordinance.

"Junior Lien Coverage Certificate" means a certificate delivered pursuant to subsection 18(b)(ii) of this ordinance, for purposes of satisfying the Junior Lien Additional Bonds Test in connection with the issuance of Future Junior Lien Bonds.

"Junior Lien Debt Service Fund" means the special fund of the City known as the Seattle Municipal Light Revenue Junior Lien Debt Service Fund established within the Light Fund pursuant to Ordinance 125459 for the purpose of paying and securing the principal of and interest on Junior Lien Bonds and securing obligations under Junior Lien Payment Agreements and Junior Lien Reimbursement Obligations.

"Junior Lien Payment Agreement" means any Payment Agreement that is entered into in compliance with the Junior Lien Additional Bonds Test, and under which the City's payment obligations are expressly stated to constitute a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Junior Lien Debt Service Fund to pay and secure the payment of the Junior Lien Bonds in accordance with Section 14 of this ordinance. For purposes of determining percentages of ownership of Junior Lien Bonds under this ordinance or under any Bond Documents, Junior Lien Payment Agreements shall be deemed to have no principal amount, and any consent or similar rights (if any) shall be determined only as set forth in the applicable Junior Lien Payment Agreement.

"Junior Lien Reimbursement Obligation" means any reimbursement obligation incurred under a written reimbursement agreement (or similar agreement) entered into in connection with a series of Junior Lien Bonds to obtain Qualified Insurance or a Qualified Letter of Credit, under which the City's payment obligations are expressly stated to constitute a lien and charge on Net Revenue equal in rank with the lien and charge upon

such Net Revenue required to be paid into the Junior Lien Debt Service Fund to pay and secure the payment of the Junior Lien Bonds. For purposes of determining percentages of ownership of Junior Lien Bonds under this ordinance or under any Bond Documents, Junior Lien Reimbursement Obligations shall be deemed to have no principal amount, and any consent or similar rights (if any) shall be determined only as set forth in the applicable Junior Lien Reimbursement Obligations.

"Letter of Representations" means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as amended at any time, or an agreement with a substitute or successor Securities Depository.

"Light Fund" means the special fund of that name previously created and established by the City.

"Light System" means the municipal light and power generation, transmission, and distribution system now belonging to or that may later belong to the City.

"Maximum Annual Debt Service" means, with respect to Parity Bonds (or Junior Lien Bonds, as applicable), the maximum amount of Annual Debt Service that shall become due in the current calendar year or in any future calendar year with respect to those Parity Bonds (or Junior Lien Bonds, as applicable) then outstanding.

"MSRB" means the Municipal Securities Rulemaking Board.

"Net Revenue" means, for any period, Gross Revenues less Operating and Maintenance Expense.

"Omnibus Defeasance Ordinance" means Ordinance 126220, as amended at any time, authorizing the defeasance of Defeasible Bonds, or any future ordinance of the City pursuant to which the Bonds (or any Series of the Bonds) are designated as Defeasible Bonds.

"Omnibus Refunding Ordinance" means Ordinance 126940 (which amended and restated Ordinance 125460, as amended by Ordinance 125987), as amended at any time, or any future ordinance pursuant to which the Bonds (or any Series of the Bonds) are designated as Refundable Bonds.

"Operating and Maintenance Expense" means all reasonable charges incurred by the City in causing

the Light System to be operated and maintained in good repair, working order, and condition, including but not limited to all operating expenses under applicable generally accepted accounting principles included in the annual audited financial statements of the Light System, except those excluded in this definition. Operating and Maintenance Expense does not include: (a) extraordinary, nonrecurring expenses of the Light System or any judgments or amounts to be paid in settlement of claims against the Light System; (b) non-cash expenses relating to a mark-to-market treatment of energy-related contracts; (c) any costs or expenses (including interest expense) for new construction, replacements, or renewals of Light System property; (d) Deferred Hydroelectric Project Relicensing Costs, the High Ross Capital Payments (as defined in the Outstanding Parity Bond Ordinances), or other similar payments under any agreement for the development or licensing of a capital improvement or asset, under which agreement the City agrees to make periodic payments in respect of its share of the capital expense; (e) any allowance for depreciation, amortization, or similar recognitions of non-cash expense items made for accounting purposes only (including non-cash pension expense); (f) any taxes levied by or paid to the City (or payments in lieu of taxes) upon the properties or earnings of the Light System; or (g) any obligation authorized pursuant to ordinance or resolution specifically excluding the payment of such obligation from Operating and Maintenance Expense.

"Outstanding Junior Lien Bonds" means, with reference to a particular Series of Junior Lien Bonds issued pursuant to this ordinance, those Junior Lien Bonds that are outstanding as of the Issue Date of such Series.

"Outstanding Parity Bond Ordinances" means the ordinances authorizing the various series of Outstanding Parity Bonds.

"Outstanding Parity Bonds" means, when referencing Parity Bonds outstanding as of the date of this ordinance, those outstanding Parity Bonds identified in Exhibit A to this ordinance. When used in reference to a particular date in the future or in reference to a particular series of Parity Bonds, Outstanding Parity Bonds shall mean those Parity Bonds that are outstanding as of that future date or as of the issue date of such series.

"Owner" means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

"Parity Bond" means, generally, any bond or obligation secured by a lien and charge on Net Revenue that is prior and superior to any other liens or charges whatsoever, in accordance with the priority of payment set forth in Section 14 of this ordinance. The term Parity Bond may refer to: (a) the Outstanding Parity Bonds identified in Exhibit A to this ordinance; (b) each Series of the Bonds designated by the Director of Finance as a Series of Parity Bonds upon satisfaction of the Parity Conditions; (c) any Future Parity Bonds; and (d) any Parity Payment Agreement entered into upon satisfaction of the Parity Conditions.

"Parity Bond Documents" means those Bond Documents applicable to a series of Parity Bonds.

"Parity Bond Fund" means the special fund of the City known as the Seattle Municipal Light Revenue Parity Bond Fund established within the Light Fund pursuant to Ordinance 92938 for the purpose of paying and securing the payment of principal of and interest on Parity Bonds (including Parity Payment Agreement Payments) and payments under Parity Reimbursement Obligations.

"Parity Bond Ordinance" means any ordinance passed by the City Council providing for the issuance and sale of any Series of Parity Bonds, and any other ordinance amending or supplementing the provisions of any Parity Bond Ordinance.

"Parity Certificate" means a certificate delivered pursuant to subsection 18(a)(ii) of this ordinance, and the corresponding provisions of the Outstanding Parity Bond Ordinances, for purposes of satisfying the Parity Conditions in connection with the issuance of the Bonds and any Future Parity Bonds.

"Parity Conditions" means (a) for purposes of establishing that a Series of the Bonds may be issued on parity with the Parity Bonds outstanding as of the Issue Date of such Series, the conditions for issuing Future Parity Bonds set forth in the Parity Bond Ordinances relating to those Parity Bonds that are then outstanding; and (b) for purposes of issuing Future Parity Bonds on parity with a Series of the Bonds, the conditions described in subsection (a) of this definition, together with the conditions set forth in subsection 18(a) of this ordinance.

"Parity Payment Agreement" means a Payment Agreement that is entered into in compliance with the Parity Conditions and under which the City's payment obligations are expressly stated to constitute a lien and charge on Net Revenue equal in rank with the lien and charge upon such Net Revenue required to be paid into the Parity Bond Fund and the Reserve Fund to pay and secure the payment of principal of and interest on Parity Bonds in accordance with Section 14 of this ordinance. For purposes of determining percentages of ownership of Parity Bonds under this ordinance or under any Bond Documents, Parity Payment Agreements shall be deemed to have no principal amount, and any consent or similar rights (if any) shall be determined only as set forth in the applicable Parity Payment Agreement.

"Parity Reimbursement Obligation" means any payment or reimbursement obligation incurred under a written agreement entered into in connection with a series of Parity Bonds or to obtain Qualified Insurance or a Qualified Letter of Credit (other than Qualified Insurance or a Qualified Letter of Credit obtained to satisfy all or part of the Reserve Fund Requirement), under which the City's payment obligations are expressly stated to constitute a lien and charge on Net Revenue equal in rank to the lien and charge upon such Net Revenue required to be paid into the Parity Bond Fund to pay and secure the payment of the principal of and interest on the Parity Bonds. Parity Reimbursement Obligations accruing as a result of a mandatory tender for purchase of Parity Bonds shall be excluded from the calculation of Annual Debt Service for all purposes. For purposes of determining percentages of ownership of Parity Bonds, Parity Reimbursement Obligations shall be deemed to have no principal amount, and any consent or similar rights (if any) shall be determined only as set forth in the applicable Parity Reimbursement Obligation.

"Payment Agreement" means a written agreement entered into by the City and a Qualified Counterparty, as authorized by any applicable laws of the State, for the purpose of managing or reducing the City's exposure to fluctuations or levels of interest rates, or for other interest rate, investment, or asset or liability management purposes, and that provides for (i) an exchange of payments based on interest rates, ceilings, or floors on such payments; (ii) options on such payments; (iii) any combination of the foregoing; or

(iv) any similar device. A Payment Agreement may be entered into on either a current or forward basis. A Payment Agreement must be entered into in connection with (or incidental to) the issuance, incurrence, or carrying of particular bonds, notes, bond anticipation notes, commercial paper, or other obligations for borrowed money (which may include leases, installment purchase contracts, or other similar financing agreements or certificates of participation in any of the foregoing).

"Payment Agreement Payments" means the amounts periodically required to be paid by the City to a Qualified Counterparty pursuant to a Payment Agreement.

"Payment Agreement Receipts" means the amounts periodically required to be paid by a Qualified Counterparty to the City pursuant to a Payment Agreement.

"Permitted Investments" means any investments or investment agreements permitted for the investment of City funds under the laws of the State, as amended at any time.

"Plan of Additions" means the system or plan of additions to and betterments and extensions of the Light System adopted by ordinance, including but not limited to the CIP, the Conservation Plan, and the Deferred Hydroelectric Project Relicensing Costs. The Plan of Additions includes all amendments, updates, supplements or replacements to the CIP, the Conservation Plan, and the Deferred Hydroelectric Project Relicensing Costs, all of which shall automatically constitute amendments to the Plan of Additions upon approval by ordinance. The Plan of Additions includes the purchase and installation of all materials, supplies, appliances, equipment (including but not limited to data processing hardware and software and conservation equipment), and facilities, the acquisition of all permits, licenses, franchises, property and property rights, other capital assets, and all engineering, consulting, and other professional services and studies (whether performed by the City or by other public or private entities) necessary or convenient to carry out the Plan of Additions. The Plan of Additions also may be modified to include other improvements without amending the CIP, the Conservation Plan, and the Deferred Hydroelectric Project Relicensing Costs, if the City determines by ordinance that those amendments or other improvements constitute a system or plan of additions to or

betterments or extensions of the Light System.

"Pricing Certificate" means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of a Series of the Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 5 of this ordinance.

"Professional Utility Consultant" means the independent person(s) or firm(s) selected by the City having a favorable reputation for skill and experience with electric systems of comparable size and character to the Light System in such areas as are relevant to the purposes for which they were retained.

"Purchaser" means the entity or entities who have been selected by the Director of Finance in accordance with this ordinance as underwriter, purchaser, or successful bidder in a sale of any Series of the Bonds.

"Qualified Counterparty" means a party (other than the City or a person related to the City) who is the other party to a Payment Agreement and who is qualified to act as the other party to a Payment Agreement under any applicable laws of the State.

"Qualified Insurance" means any municipal bond insurance policy, surety bond, or similar credit enhancement device, issued by any insurance company licensed to conduct an insurance business in any state of the United States, by a service corporation acting on behalf of one or more such insurance companies, or by any other financial institution, the provider of which, as of the time of issuance of such credit enhancement device, is rated in one of the two highest rating categories (without regard to gradations within such categories) by at least two nationally recognized rating agencies.

"Qualified Letter of Credit" means any letter of credit, standby bond purchase agreement, or other liquidity facility issued by a financial institution for the account of the City in connection with the issuance of any Parity Bond or Junior Lien Bond, which institution maintains an office, agency or branch in the United States and, as of the time of issuance of such instrument, is rated in one of the two highest rating categories (without regard to gradations within such categories) by at least two nationally recognized rating agencies.

"Rate Stabilization Account" means the account of that name previously established in the Light Fund pursuant to Ordinance 121637.

"Rating Agency" means any nationally recognized rating agency then maintaining a rating on a Series of the Bonds at the request of the City.

"Record Date" means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Bond Registrar's close of business on the 15th day of the month preceding such interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Bond Registrar's close of business on the day prior to the date on which the Bond Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

"Refundable Bonds" means the Refundable Parity Bonds and the Refundable Junior Lien Bonds.

"Refundable Junior Lien Bonds" means any then-outstanding Junior Lien Bonds that may be refunded pursuant to the Omnibus Refunding Ordinance.

"Refundable Parity Bonds" means any then-outstanding Parity Bonds that may be refunded pursuant to the Omnibus Refunding Ordinance.

"Refunding Junior Lien Bonds" means Future Junior Lien Bonds that satisfy the applicable Junior Lien Additional Bonds Test and are issued pursuant to the Omnibus Refunding Ordinance, or other Future Junior Lien Bond ordinance, for the purpose of refunding any Refundable Junior Lien Bonds.

"Refunding Parity Bonds" means Future Parity Bonds that satisfy the applicable Parity Conditions and are issued pursuant to the Omnibus Refunding Ordinance, or other Future Parity Bond Ordinance, for the purpose of refunding any Refundable Parity Bonds.

"Registered Owner" means, with respect to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as a Series of the Bonds is in Book-Entry Form under a Letter of Representations, the Registered Owner of such Series means the Securities Depository.

"Reserve Fund" means that special fund of the City known as the Municipal Light and Power Bond

Reserve Fund, established pursuant to Ordinance 71917 and maintained pursuant to the Outstanding Parity Bond Ordinances and this ordinance as a separate account within the Light Fund to secure the payment of the Parity Bonds.

"Reserve Fund Requirement" means, for any Series of Bonds designated as Parity Bonds, the Reserve Fund Requirement established in the Bond Sale Terms for that Series and any other Series issued as part of a single "issue" of Parity Bonds, consistent with Section 15 of this ordinance. For any series of Future Parity Bonds, the Reserve Fund Requirement means the requirement specified for that series in the bond sale terms associated with that issue. The aggregate Reserve Fund Requirement for all Parity Bonds shall be the sum of the Reserve Fund Requirements for each series of Parity Bonds. For purposes of this definition, "issue" means all series of Parity Bonds issued and sold pursuant to a common set of bond sale terms. For the purposes of calculating the Reserve Fund Requirement only, the City shall deduct from Annual Debt Service the Tax Credit Subsidy Payments the City is scheduled to claim from the federal government in respect of the interest on a series of Parity Bonds that are Tax Credit Subsidy Bonds (or with respect to which the federal government is otherwise scheduled to provide direct payments).

"Rule 15c2-12" means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934 as amended.

"SEC" means the United States Securities and Exchange Commission.

"Securities Depository" means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

"Serial Bond" means any Parity Bond or Junior Lien Bond maturing in a specified year, for which no Sinking Fund Requirements are mandated.

"Series" means, when capitalized, a series of the Bonds issued pursuant to this ordinance. When not capitalized, "series" refers, without distinction, to any series of Parity Bonds or Junior Lien Bonds (including

then-outstanding or future bonds) authorized pursuant to this or any other ordinance.

"SIFMA Municipal Swap Index" means the Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Index, calculated and published by Bloomberg and overseen by SIFMA's Municipal Swap Index Committee, or a substantially similar recognized market successor index representing a seven-day market index comprised of certain high-grade tax-exempt variable rate demand obligations.

"Sinking Fund Account" means (a) with respect to Parity Bonds, any account created in the Parity Bond Fund to amortize the principal or make mandatory redemptions of Parity Bonds that are Term Bonds; and (b) with respect to Junior Lien Bonds, any account created in the Junior Lien Debt Service Fund to amortize the principal or make mandatory redemptions of Junior Lien Bonds that are Term Bonds.

"Sinking Fund Requirement" means, for any calendar year, the principal portion of any Term Bond (including required redemption premium, if any) that is required to be purchased, redeemed, paid at maturity, or paid into any Sinking Fund Account for such calendar year, as established in the applicable Bond Documents.

"State" means the State of Washington.

"State Auditor" means the office of the Auditor of the State or such other department or office of the State authorized and directed by State law to make audits.

"System of Registration" means the system of registration for the City's bonds and other obligations established pursuant to Seattle Municipal Code Chapter 5.10, as amended at any time.

"Tax Credit Subsidy Bond" means any Taxable Bond that is designated by the City as a tax credit bond pursuant to the Code and as a "qualified bond" under Section 6431 or similar provision of the Code, with respect to which the City is eligible to claim a Tax Credit Subsidy Payment.

"Tax Credit Subsidy Payment" means a payment by the federal government with respect to a Tax Credit Subsidy Bond.

"Tax-Exempt Bond" means any Parity Bond or Junior Lien Bond the interest on which is intended, as of the issue date, to be excludable from gross income for federal income tax purposes.

"Taxable Bond" means any Parity Bond or Junior Lien Bond the interest on which is not intended, as of the issue date, to be excludable from gross income for federal income tax purposes.

"Term Bond" means any Parity Bond or Junior Lien Bond that is issued subject to mandatory redemption in periodic Sinking Fund Requirements prior to its maturity date.

"Valuation Date" means, with respect to any Capital Appreciation Bond, the date or dates, determined as set forth in the applicable Bond Documents, on which specific Accreted Values are assigned to that Capital Appreciation Bond.

"Variable Interest Rate" means any interest rate that fluctuates during the stated term of a bond (or during a stated period during which the bond is designated as a Variable Interest Rate Bond), whether due to a remarketing, a market index reset, or other mechanism set forth in the applicable Bond Documents. The Bond Documents for any Series of the Bonds bearing interest at a Variable Interest Rate shall set forth: (a) the available method(s) of computing interest (the "interest rate modes"); (b) the particular period or periods of time (or manner of determining such period or periods of time) for which each value of such Variable Interest Rate (or each interest rate mode) shall remain in effect; (c) provisions for conversion from one interest rate mode to another and for setting or resetting the interest rates; and (d) the time or times upon which any change in such Variable Interest Rate (or any conversion of interest rate modes) shall become effective.

"Variable Interest Rate Bond" means, for any period of time, any Parity Bond or Junior Lien Bond that bears interest at a Variable Interest Rate during that period. A bond shall not be treated as a Variable Interest Rate Bond if the net economic effect of (a) interest rates on a particular series of Parity Bonds (or Junior Lien Bonds, as applicable), as set forth in the applicable Bond Documents, and (b) either (i) interest rates on another series of Parity Bonds (or Junior Lien Bonds, as applicable) issued at substantially the same time, or (ii) a Payment Agreement related to that particular series, in either case, is to produce obligations that bear interest at a fixed interest rate. Any Parity Bond or Junior Lien Bond with respect to which a Payment Agreement is in force shall be treated as a Variable Interest Rate Bond if the net economic effect of the Payment Agreement is to

produce an obligation that bears interest at a Variable Interest Rate.

Section 2. **Adoption of Plan of Additions**. The City specifies, adopts, and orders the Plan of Additions to be carried out as generally provided for in the documents comprising the Plan of Additions. The estimated cost of the Plan of Additions, as nearly as may be determined, is declared to be approximately $3.1 billion, of which up to approximately $500 million is expected to be financed from proceeds of the Bonds and investment earnings thereon.

Section 3. **Authorization of Bonds; Due Regard Finding**.

(a) **The Bonds**. The City is authorized to issue municipal light and power revenue bonds payable from the sources described in Section 13 of this ordinance and secured as either Parity Bonds or Junior Lien Bonds, as determined by the Director of Finance in accordance with Section 5 of this ordinance. The Bonds may be issued in one or more Series in a maximum principal amount not to exceed the amount stated in Section 5 of this ordinance, for the purposes of: (a) paying a part of the cost of carrying out the Plan of Additions; (b) providing for the Reserve Fund Requirement (if necessary); (c) capitalizing interest on the Bonds (if necessary) and paying costs of issuance; and (d) carrying out other Light System purposes approved by ordinance. The Bonds may be issued in one or more Series and may be combined with other municipal light and power revenue bonds authorized separately. The Bonds shall be designated municipal light and power revenue bonds, shall be numbered separately, and shall have any name, year, series, or other labels as deemed necessary or appropriate by the Director of Finance. Any Series of the Bonds designated as Junior Lien Bonds shall bear a designation clearly indicating that such Bonds are Junior Lien Bonds.

(b) **City Council Finding**. The City Council finds that, in creating the Parity Bond Fund, the Reserve Fund, and the Junior Lien Debt Service Fund (collectively, the "Bond Funds"), and in fixing the amounts to be paid into those funds in accordance with this ordinance and the parameters for the Bond Sale Terms set forth in Section 5 of this ordinance, the City Council has exercised due regard for the cost of operation and maintenance of the Light System, and is not setting aside into such Bond Funds a greater amount than in the judgment of the

City Council, based on the rates established from time to time consistent with subsection 17(a)(ii) of this ordinance, will be sufficient, in the judgment of the City Council, to meet all expenses of operation and maintenance of the Light System and to provide the amounts previously pledged for the payment of all outstanding obligations payable out of Gross Revenues and pledged for the payment of the Bonds. Therefore, the City Council finds that the issuance and sale of the Bonds is in the best interest of the City and the public interest.

Section 4. **Manner of Sale of Bonds**. The Director of Finance may provide for the sale of each Series by competitive sale, negotiated sale, limited offering, or private placement, and may select and enter into agreements with remarketing agents or providers of liquidity with respect to Variable Interest Rate Bonds. The Purchaser of each Series shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify a date and time of sale and a date and time for the delivery of each Series; in the case of a competitive sale, to provide an official notice of sale including bid parameters and other bid requirements, and to provide for the use of an electronic bidding mechanism; to determine matters relating to the forward or delayed delivery; and to specify such other matters and take such other action as in the Director's determination may be necessary, appropriate, or desirable in order to carry out the sale of each Series. Each Series must be sold on Bond Sale Terms consistent with the parameters set forth in Section 5 of this ordinance.

Section 5. **Appointment of Designated Representative; Bond Sale Terms**.

(a) **Designated Representative**. The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and this ordinance.

(b) **Parameters for Bond Sale Terms**. The Director of Finance is authorized to approve, on behalf of the City, Bond Sale Terms for the sale of the Bonds in one or more Series, and, in connection with each such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate)

confirming the Bond Sale Terms and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount**. This ordinance authorizes the issuance of Bonds in a maximum aggregate principal amount of not to exceed $500 million.

(ii) **Date or Dates**. Each Bond shall be dated its Issue Date, as determined by the Director of Finance. The initial Issue Date (without restricting any reissuance date) may be no later than December 31, 2028.

(iii) **Denominations**. The Bonds shall be issued in Authorized Denominations.

(iv) **Interest Rate(s)**. Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, whichever is later, unless otherwise provided for in the applicable Bond Documents. Each Series of the Bonds shall bear interest at one or more fixed interest rates or Variable Interest Rates. The true interest cost for any fixed rate Series may not exceed a rate of 10 percent per annum. The Bond Documents for any Series may provide for multiple interest rates and interest rate modes, and may provide conditions and mechanisms for the Director of Finance to effect a conversion from one mode to another. Nothing in this ordinance shall be interpreted to prevent the Bond Documents for any Series from including a provision for adjustments to interest rates during the term of the Series upon the occurrence of certain events specified in the applicable Bond Documents.

(v) **Payment Dates**. Interest shall be payable on dates acceptable to the Director of Finance. Principal shall be payable on dates acceptable to the Director of Finance, which shall include payment at the maturity of each Bond; in accordance with any Sinking Fund Requirements applicable to Term Bonds; and otherwise in accordance with any redemption or tender provisions.

(vi) **Final Maturity**. Each Bond shall mature no later than 40 years after its Issue Date.

(vii) **Redemption Prior to Maturity**. The Bond Sale Terms may include redemption and tender provisions, as determined by the Director of Finance in the Director's discretion, consistent with Section 8 of

this ordinance and subject to the following:

(A) **Optional Redemption**. The Director of Finance may designate any Bond as subject to optional redemption prior to its maturity, consistent with subsection 8(a) of this ordinance. Any Bond that is subject to optional redemption prior to maturity must be callable on at least one or more date(s) occurring not more than 10-1/2 years after the Issue Date.

(B) **Mandatory Redemption**. The Director of Finance may designate any Bond as a Term Bond, subject to mandatory redemption prior to its maturity on the dates and in principal payment amounts set forth as Sinking Fund Requirements, consistent with subsection 8(b) of this ordinance.

(C) **Extraordinary Redemption**. The Director of Finance may designate any Bond as subject to extraordinary optional redemption or extraordinary mandatory redemption upon the occurrence of an extraordinary event, as such event or events may be set forth in the applicable Bond Documents, consistent with subsection 8(c) of this ordinance.

(D) **Tender Options**. The Director of Finance may designate any Variable Interest Rate Bond as subject to tender options, as set forth in the applicable Bond Documents.

(viii) **Price**. The Director of Finance may approve in the Bond Sale Terms an aggregate purchase price for each Series of the Bonds that is, in the Director's judgment, the price that produces the most advantageous borrowing cost for the City, consistent with the parameters set forth in this ordinance and in any applicable bid documents.

(ix) **Other Terms and Conditions**.

(A) **Expected Life of Capital Facilities**. As of the Issue Date of each Series, the Director of Finance must find to the Director's satisfaction that the average expected life of the capital facilities to be financed with the proceeds (or allocable share of proceeds) of that Series exceeds the weighted average maturity of such Series (or share thereof allocated to financing those capital facilities).

(B) **Satisfaction of Parity Conditions or Junior Lien Additional Bonds Test**. For each

Series of the Bonds, the Director of Finance must designate such Series of the Bonds as either Parity Bonds or Junior Lien Bonds. For a Series to be designated as Parity Bonds, the Director of Finance must find to the Director's satisfaction that, as of the Issue Date, the Parity Conditions have been met or satisfied so that such Series is permitted to be issued as Parity Bonds. For a Series to be designated as Junior Lien Bonds, the Director of Finance must find to the Director's satisfaction that, as of the Issue Date, the Junior Lien Additional Bonds Test has been met or satisfied so that such Series is permitted to be issued as Junior Lien Bonds.

(C) **Additional Terms, Conditions, and Agreements**. The Bond Sale Terms for any Series may provide for Qualified Insurance, a Qualified Letter of Credit or other liquidity facility, Parity Reimbursement Obligation, Intermediate Lien Reimbursement Obligation, Junior Lien Reimbursement Obligation, or any other Payment Agreement as the Director of Finance may find necessary or desirable, and may include such additional terms, conditions, and covenants as may be necessary or desirable, including but not limited to: restrictions on investment of Bond proceeds and pledged funds (including any escrow established for the defeasance of any of the Bonds); provisions for the conversion of interest rate modes; provisions for the reimbursement of a credit enhancement provider or Qualified Counterparty; and requirements to give notice to or obtain the consent of a credit enhancement provider or a Qualified Counterparty. The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as may be necessary or desirable to reflect such terms, conditions, and covenants.

(D) **Parity Bond Reserve Fund Requirement**. The Bond Sale Terms for any Series of Parity Bonds must establish the Reserve Fund Requirement for such Series and must set forth the method for satisfying any such requirement, consistent with Section 15 of this ordinance and the Parity Conditions. The Reserve Fund Requirement for any such Series may not be set at a level that would cause the aggregate Reserve Fund Requirement to exceed the least of (1) 125 percent of Average Annual Debt Service on all Parity Bonds outstanding, (2) Maximum Annual Debt Service on all Parity Bonds outstanding, or (3) 10 percent of the proceeds of the outstanding Parity Bonds.

(E) **Tax Status of the Bonds**. The Director of Finance may designate any Series of the Bonds as Tax-Exempt Bonds, Taxable Bonds, or Tax Credit Subsidy Bonds, consistent with Section 21 of this ordinance.

Section 6. **Bond Registrar; Registration and Transfer of Bonds**.

(a) **Registration and Bond Registrar**. The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Bond Registrar for each Series of the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange of Bonds**. The Bond Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds, and to carry out all of the Bond Registrar's powers and duties under this ordinance and the System of Registration.

The Bond Registrar shall be responsible for its representations contained in the Bond Registrar's certificate of authentication on the Bonds. The Bond Registrar may become an Owner of Bonds with the same rights it would have if it were not the Bond Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Bond Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same Series, seniority, interest rate, and maturity. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Bond Registrar. Any exchange or transfer shall be without cost to an Owner or transferee. The Bond Registrar shall not be obligated

to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment or principal redemption date.

(c) **Securities Depository; Book-Entry Form**. Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice that is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided in this ordinance.

Nothing in this ordinance shall prevent the Bond Sale Terms from providing that a Series of the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds of such Series shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided in this ordinance.

(d) **Lost or Stolen Bonds**. In case any Bond or Bonds shall be lost, stolen, or destroyed, the Bond Registrar may authenticate and deliver a replacement Bond or Bonds of like amount, date, maturity, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Bond Registrar evidence satisfactory to the Bond Registrar that such Bond or Bonds were actually lost, stolen, or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both the City and the Bond Registrar.

Section 7. **Payment of Bonds**.

(a) **Payment**. Each Bond shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents for that Series. Principal of and interest on each Bond designated as a Parity Bond shall be payable solely out of the Parity Bond Fund. Principal of and interest on each Bond designated as a Junior Lien Bond shall be payable solely out of the Junior Lien Debt Service Fund. The Bonds shall not be general obligations of the City. No Bonds of any Series shall be subject to acceleration under any circumstances.

(b) **Bonds Held in Book-Entry Form**. Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held in Book-Entry Form**. Interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the Record Date. The City, however, is not required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 8. **Redemption and Purchase of Bonds**.

(a) **Optional Redemption**. All or some of the Bonds may be subject to redemption prior to their stated

maturity dates at the option of the City on the dates and terms set forth in the applicable Bond Documents.

(b) **Mandatory Redemption**. All or some of the Bonds may be designated as Term Bonds, subject to mandatory redemption in Sinking Fund Requirements, as set forth in the applicable Bond Documents. If not redeemed or purchased at the City's option prior to maturity, Term Bonds (if any) must be redeemed, at a price equal to 100 percent of the principal amount to be redeemed, plus accrued interest, on the dates and in the years and Sinking Fund Requirements as set forth in the applicable Bond Documents.

If the City optionally redeems or purchases a principal portion of a Term Bond prior to its maturity, the principal amount so redeemed or purchased (irrespective of its redemption or purchase price) shall be credited against the remaining Sinking Fund Requirements for that Term Bond in the manner directed by the Director of Finance. In the absence of direction by the Director of Finance, credit shall be allocated among the remaining Sinking Fund Requirements for that Term Bond on a pro rata basis.

(c) **Extraordinary Redemption**. All or some of the Bonds may be subject to extraordinary optional redemption or extraordinary mandatory redemption prior to maturity upon the occurrence of an extraordinary event at the prices, in the principal amounts, and on the dates, all as set forth in the applicable Bond Documents.

(d) **Selection of Bonds for Redemption; Partial Redemption**. If fewer than all of the outstanding Bonds of a Series are to be redeemed at the option of the City, the Director of Finance shall select the maturity or maturities to be redeemed. If less than all of the principal amount of a maturity of the selected Series is to be redeemed and such Series is held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Series selected for redemption is not then held in Book-Entry Form, the portion of such maturity to be redeemed shall be selected by the Bond Registrar at random in such manner as the Bond Registrar shall determine. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in any applicable Authorized Denomination. If less than all of the outstanding principal amount of any Bond is

redeemed, upon surrender of that Bond to the Bond Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same Series, seniority, maturity, and interest rate in any Authorized Denomination in the aggregate principal amount to remain outstanding.

(e) **Purchase**. The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 9. **Notice of Redemption; Rescission of Notice**. Unless otherwise set forth in the applicable Bond Documents, the City must cause notice of any intended redemption of Bonds to be given not fewer than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date, and the requirements of this sentence shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond. Interest on Bonds called for redemption shall cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented pursuant to the call.

In the case of an optional or extraordinary optional redemption, the notice may state that the City retains the right to rescind the redemption notice and the related redemption of Bonds by giving a notice of rescission to the affected Registered Owners at any time on or prior to the scheduled redemption date. Any notice of optional redemption that is rescinded by the Director of Finance shall be of no effect, and the Bonds for which the notice of redemption has been rescinded shall remain outstanding.

Section 10. **Failure to Pay Bonds**. If any Bond is not paid when properly presented at its maturity or redemption date, the City shall be obligated to pay, solely from the sources pledged to that Bond in this ordinance, interest on that Bond at the same rate provided on that Bond from and after its maturity or redemption date until that Bond, principal (including redemption premium, if any) and interest, is paid in full or until sufficient money for its payment in full is on deposit in the Parity Bond Fund (if such Bond is a Parity

Bond) or the Junior Lien Debt Service Fund (if such Bond is a Junior Lien Bond) and that Bond has been called for payment by giving notice of that call to the Registered Owner of that Bond. The exercise of remedies of Owners of the Bonds are limited as set forth in Section 24 of this ordinance.

Section 11. **Form and Execution of Bonds**. The Bonds shall be typed, printed, or reproduced in a form consistent with the provisions of this ordinance and State law; shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be manual or in facsimile; and the seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, and Series adjusted consistent with this ordinance) and manually signed by the Bond Registrar shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: "This Bond is one of the fully registered The City of Seattle, Washington, Municipal Light and Power [Improvement] Revenue Bonds, [Year], [Series and/or Seniority, if applicable], described in [this ordinance]." Junior Lien Bonds shall bear the words "Junior Lien" in their name in the foregoing certificate of authentication. The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any official whose manual or facsimile signature appears on a Bond ceases to be an official of the City authorized to sign bonds before the Bond bearing that official's manual or facsimile signature is authenticated or delivered by the Bond Registrar or issued by the City, that Bond nevertheless may be authenticated, issued, and delivered and, when authenticated, issued, and delivered, shall be as binding on the City as though that person had continued to be an official of the City authorized to sign bonds. Any Bond also may be signed on behalf of the City by any person who, on the actual date of signing of the Bond, is an official of the City authorized to sign bonds, although that person did not hold the required office on the Issue Date of that Series of the Bonds.

Section 12. **Construction Account; Deposit of Proceeds**. The principal proceeds of the sale of each

Series of the Bonds (other than amounts necessary to pay accrued interest (if any), to pay costs of issuance, and to provide for the Reserve Fund Requirement (if necessary) with respect to a Series of Parity Bonds) shall be deposited into the Construction Account (or such other fund or account as may be directed by the Director of Finance) to be used for the purposes set forth in Section 3 of this ordinance. Until needed for such purposes, the City may invest principal proceeds and interest thereon temporarily in any Permitted Investments, and the investment earnings may, as determined by the Director of Finance, be either (a) retained in the Construction Account to be spent for the purposes of that account, or (b) deposited into the Parity Bond Fund or Junior Lien Debt Service Fund, as applicable.

Section 13. **Security for the Bonds; Designation as Parity Bonds or Junior Lien Bonds**. The Bonds shall not constitute general obligations of the City, the State or any political subdivision of the State or a charge upon any general fund or upon any money or other property of the City, the State or any political subdivision of the State not specifically pledged by this ordinance.

(a) **Parity Bonds**. Each Series of the Bonds that is designated as Parity Bonds shall be a special limited obligation of the City payable from and secured solely by Gross Revenues available after payment of Operating and Maintenance Expense ("Net Revenue") and by money in the Parity Bond Fund and the Reserve Fund. Net Revenue is pledged to make the payments into the Parity Bond Fund and the Reserve Fund required by Sections 14 and 15 of this ordinance, which pledge shall constitute a lien and charge upon such Net Revenue prior and superior to all other charges whatsoever. Each Series of the Bonds designated as Parity Bonds shall be issued on parity with the Outstanding Parity Bonds and all Future Parity Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien.

(b) **Junior Lien Bonds**. Each Series of the Bonds that is designated as Junior Lien Bonds shall be a special limited obligation of the City payable from and secured solely by Net Revenue and by money in the Junior Lien Debt Service Fund. Net Revenue is pledged to make the payments into the Junior Lien Debt Service Fund required by Sections 14 and 16 of this ordinance, which pledge shall constitute a lien and charge

upon such Net Revenue (i.e., Gross Revenues available after payment of Operating and Maintenance Expense of the Light System pursuant to subsection 14(a) of this ordinance) that is (i) subordinate only to the payments to be made into the Parity Bond Fund required by subsections 14(b) through (d) of this ordinance, and (ii) prior and superior to all other charges whatsoever. Each Series of the Bonds designated as Junior Lien Bonds shall be issued on parity with the lien and charge of any then-outstanding Junior Lien Bonds and all Future Junior Lien Bonds, without regard to date of issuance or authorization and without preference or priority of right or lien. Nothing in this ordinance prevents the City from issuing revenue bonds or other obligations that are a charge or lien upon Net Revenue subordinate to the payments required to be made into the Junior Lien Debt Service Fund and the Reserve Fund, and any subfund, account, or subaccount within the foregoing funds.

Section 14. **Priority Expenditure of Gross Revenues; Flow of Funds**. Gross Revenues shall be deposited as received in the Light Fund and used for the following purposes only, in the following order of priority:

(a) To pay the Operating and Maintenance Expense;

(b) To make when due all payments into the Parity Bond Fund required to be made in order to pay the interest on and principal of all Parity Bonds, including all Parity Bond Sinking Fund Requirements, and all net payments under Parity Payment Agreements, and to make all payments required to be made (if any) in respect of Parity Reimbursement Obligations;

(c) To make all payments required to be made (if any) into the Reserve Fund necessary to satisfy the Reserve Fund Requirement, to make all payments (if any) required to be made under subsection 15(c)(i)(B) of this ordinance into a special account within the Light Fund for the replacement of an Alternate Reserve Security as to which the City has received a notice of cancellation, and to pay any reimbursement obligations under any Alternate Reserve Security;

(d) To make all payments required to be made (if any) in respect of Intermediate Lien Reimbursement Obligations;

(e) To make all payments into the Junior Lien Debt Service Fund required to be made in order to pay the interest on and principal of all Junior Lien Bonds, including all net payments under Junior Lien Payment Agreements and all Junior Lien Reimbursement Obligations, when due;

(f) To make all required payments into any revenue bond redemption fund created to pay and secure the payment of the principal of and interest on any revenue bonds or short-term obligations of the City having a charge and lien upon Net Revenue subordinate to the lien thereon for the payment of the principal of and interest on the Parity Bonds and the Junior Lien Bonds; and

(g) Without priority, for any of the following purposes: to retire by redemption or purchase any outstanding revenue bonds or revenue obligations of the Light System; to make necessary additions, betterments, repairs, extensions, and replacements of the Light System; to pay City taxes or other payments in lieu of taxes payable from Gross Revenues; to make deposits to the Rate Stabilization Account; or for any other lawful Light System purpose.

Section 15. **Parity Bond Fund; Reserve Fund**. The special funds of the City known as the Parity Bond Fund and the Reserve Fund have been previously created and shall be maintained as special funds for the sole purpose of paying the principal of (including redemption premium, if any) and interest on the Parity Bonds as the same shall become due. The Director of Finance may create subfunds, accounts, or subaccounts in the Parity Bond Fund and the Reserve Fund to pay or secure the payment of Parity Bonds as long as the maintenance of such subfunds, accounts, or subaccounts does not conflict with the rights of the owners of the Parity Bonds. Principal of (including redemption premium, if any) and interest on the Parity Bonds shall be payable solely out of the Parity Bond Fund.

(a) **Required Payments into the Parity Bond Fund and Reserve Fund**. So long as any Parity Bonds are outstanding (including any Parity Payment Agreements or Parity Reimbursement Obligations), the City shall set aside and pay out of Net Revenue certain fixed amounts without regard to any fixed proportion, namely:

(i) Into the Parity Bond Fund, on or prior to the respective dates on which such payments shall become due and payable, an amount sufficient, together with other money on deposit therein, to pay without priority or preference among the following items: (A) the interest (including net payments due under Parity Payment Agreements) then due on the Outstanding Parity Bonds, (B) the maturing principal of the Outstanding Parity Bonds (including any Sinking Fund Requirements then due), and (C) any payments then due in respect of Parity Reimbursement Obligations; and

(ii) Into the Reserve Fund, an amount necessary to provide for the Reserve Fund Requirement within the time and manner required by this ordinance and the Bond Sale Terms, including all payments required to be made under subsection 14(c) of this ordinance.

To meet the required payments to be made into the Parity Bond Fund and the Reserve Fund, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except bond redemption funds, refunding escrow funds or defeasance funds. The Director of Finance may provide for the purchase, redemption, or defeasance of any Parity Bonds by the use of money on deposit in any subfund, account, or subaccount in the Parity Bond Fund or Reserve Fund, so long as the money remaining in those subfunds, accounts, or subaccounts is sufficient to satisfy the required deposits for the remaining Parity Bonds.

(b) **Parity Bond Fund**. The Parity Bond Fund has been previously created for the sole purpose of paying the principal of and interest on the Parity Bonds as the same shall become due. Each Series of the Bonds designated as Parity Bonds shall be payable (including principal, Sinking Fund Requirements, redemption premium (if any), and interest) out of the Parity Bond Fund. Money in the Parity Bond Fund shall, to the fullest extent practicable and reasonable, be invested and reinvested at the direction of the Director of Finance solely in, and obligations deposited in such accounts shall consist of, Permitted Investments. Earnings on money and investments in the Parity Bond Fund shall be deposited in and used for the purposes of that fund.

(c) **Reserve Fund**. The Reserve Fund has been previously created for the purpose of securing the

payment of the principal of and interest on all Parity Bonds (including all net payments due under any Parity Payment Agreements, if any). Money held in the Reserve Fund shall, to the fullest extent practicable and reasonable, be invested and reinvested at the direction of the Director of Finance solely in, and obligations deposited in such accounts shall consist of, Permitted Investments. Earnings on money and investments in the Reserve Fund shall be deposited in that fund and credited against amounts required to be deposited therein until the Reserve Fund is fully funded, and thereafter such earnings shall be deposited in the Parity Bond Fund.

(i) **Reserve Fund Requirement**. The Bond Sale Terms for each Series of the Bonds shall establish the amount (if any) to be added to the aggregate Reserve Fund Requirement for such Series, and the method for providing for such incremental addition to the Reserve Fund deposit, subject to the following:

(A) In connection with the issuance of Future Parity Bonds, the City shall provide the amounts required for deposit into the Reserve Fund (1) at one time on the Issue Date, or (2) in periodic deposits of Net Revenue (or any other legally available source of funds), so that by five years from the date of such Future Parity Bonds there will have been paid into the Reserve Fund an amount that, together with the money already on deposit therein, will be at least equal to the Reserve Fund Requirement for the Parity Bonds scheduled to be outstanding at the end of that five-year period.

(B) The City may obtain one or more Alternate Reserve Securities for specific amounts required to be paid into the Reserve Fund. The amount available to be drawn upon under each such Alternate Reserve Security shall be credited against the amounts needed to satisfy the Reserve Fund Requirement. In the event of receipt of any notice of cancellation of an Alternate Reserve Security, the City shall (and, in preparation for the expiration of any such Alternate Reserve Security in accordance with its terms, the City may) either: (1) obtain a substitute Alternate Reserve Security in the amount necessary to satisfy the Reserve Fund Requirement on the date any such cancellation (or expiration) becomes effective, or (2) create a special account in the Light Fund and deposit therein amounts necessary to replace the Alternate Reserve Security upon its expiration or cancellation. In the case of receipt of a notice of cancellation, such periodic deposits are to be

made on or before the 25th day of each of the 60 calendar months succeeding receipt of such notice, in an amount equal to 1/60 of the amount necessary (together with other money and investments then on deposit in the Reserve Fund) to satisfy the expected Reserve Fund Requirement on the date such cancellation shall become effective, taking into account scheduled redemptions of Parity Bonds and disregarding any incremental additional amounts that may become necessary due to the issuance of Future Parity Bonds subsequent to the date of such notice of cancellation. Such amounts shall be transferred from Net Revenue available in the Light Fund after making provision for the required payments into the Parity Bond Fund, in accordance with Section 14 of this ordinance. Amounts on deposit in such special account are preliminarily earmarked for the replacement of such Alternate Reserve Security and shall not be available to pay debt service on Parity Bonds or for any other purpose of the City, and shall be transferred to the Reserve Fund on the effective date of any cancellation or expiration of the Alternate Reserve Security to make up the deficiency caused thereby. In the event that the Reserve Fund is completely depleted and all Alternate Reserve Securities have been fully drawn, the amounts in that special account may be withdrawn and treated as Gross Revenues available to be used in accordance with the flow of funds set forth in Section 14 of this ordinance. If and when a substitute Alternate Reserve Security having a sufficient value or policy limit is obtained, amounts held in that special account may be transferred back to the Light Fund and treated as Gross Revenues available to be used in accordance with the flow of funds set forth in Section 14 of this ordinance.

(C) If the amount on deposit in the Reserve Fund is less than the Reserve Fund Requirement (taking into account the five-year period referred to in paragraph (A) of this subsection), the City shall transfer to the Reserve Fund money in an amount sufficient to restore the Reserve Fund to the Reserve Fund Requirement within 12 months after the date of such deficiency. The City shall transfer such amount first from Net Revenue available in accordance with the priority of payment in Section 14 of this ordinance, and only thereafter from money in any construction fund or account established with respect to any issue of Parity Bonds, first taking money from the unrestricted portion thereof, then taking money from the restricted portion

thereof. If the amount in the Reserve Fund is greater than the Reserve Fund Requirement, the City may then withdraw such excess from the Reserve Fund and deposit such excess in the Light Fund.

(ii) **Use of Reserve Fund to Refund Parity Bonds**. If any Parity Bonds are to be refunded, the money set aside in the Reserve Fund to secure the payment of such Parity Bonds may be used to retire such Parity Bonds, or may be transferred to any reserve fund or account which may be created to secure the payment of any bonds issued to refund such Parity Bonds, as long as the money left remaining in the Reserve Fund is at least equal, together with all Alternate Reserve Securities, to the Reserve Fund Requirement.

(iii) **Use of Reserve Fund to Pay Debt Service**. If the money in the Parity Bond Fund is insufficient to meet maturing installments of either interest on or principal of and interest on the Parity Bonds (including net amounts payable under any Parity Payment Agreements), such deficiency shall be made up from the Reserve Fund by the withdrawal of money or proceeds of Alternate Reserve Securities, as the case may be. Any deficiency created in the Reserve Fund by reason of any such withdrawal or claim against an Alternate Reserve Security shall then be made up out of Net Revenue or out of any other legally available funds of the City.

(iv) **Withdrawals From Reserve Fund**. Money in the Reserve Fund may be withdrawn by the City for any lawful purpose as long as the aggregate of any money and Alternate Reserve Securities remaining on deposit in the Reserve Fund is at least equal to the Reserve Fund Requirement for the Parity Bonds then outstanding. The City reserves the right to substitute one or more Alternate Reserve Securities for money previously deposited in the Reserve Fund and to withdraw such excess to the extent described in the preceding sentence. Any withdrawals from subaccounts within the Reserve Fund shall be made on a *pro rata* basis, except when the terms of an Alternate Reserve Security require all cash and investments in the Reserve Fund to be withdrawn before any draw or claim is made on the Alternate Reserve Security, or unless the City receives an opinion of Bond Counsel to the effect that such *pro rata* withdrawal is not required to maintain the federal tax benefits (if any) of any then-outstanding Parity Bonds issued as Tax-Exempt Bonds or Tax Credit Subsidy

Bonds. If multiple Alternate Reserve Securities are on deposit in the Reserve Fund, draws on such Alternate Reserve Securities shall be made on a pro rata basis.

Section 16. **Junior Lien Debt Service Fund**.

(a) **Use of Junior Lien Debt Service Fund**. The Director of Finance is authorized (and, in conjunction with the issuance of Junior Lien Bonds, is directed) to create and maintain a special fund of the City known as the Junior Lien Debt Service Fund for the sole purpose of paying the principal of (including redemption premium, if any) and interest on the Junior Lien Bonds as the same shall become due. The Junior Lien Debt Service Fund shall consist of a Principal and Interest Account and such additional subfunds, accounts, or subaccounts as the Director of Finance may find it necessary or convenient to create in order to pay or secure the payment of Junior Lien Bonds, as long as the maintenance of such subfunds, accounts, or subaccounts does not conflict with the rights of the owners of the Junior Lien Bonds or the Parity Bonds.

Each Series of the Bonds designated as Junior Lien Bonds shall be payable (including principal, Sinking Fund Requirements, redemption premium (if any), and interest) out of the Junior Lien Debt Service Fund. Money in the Junior Lien Debt Service Fund shall, to the fullest extent practicable and reasonable, be invested and reinvested at the direction of the Director of Finance solely in, and obligations deposited in such accounts shall consist of, Permitted Investments. Earnings on money and investments in the Junior Lien Debt Service Fund shall be deposited in and used for the purposes of that fund.

(b) **Required Payments Into the Junior Lien Debt Service Fund**. So long as any Junior Lien Bonds (including any Junior Lien Payment Agreements) are outstanding, the City shall set aside and pay out of Net Revenue certain fixed amounts, without regard to any fixed proportion, namely, into the Principal and Interest Account of the Junior Lien Debt Service Fund, on or prior to the respective dates on which such payments shall become due and payable, an amount sufficient, together with other money on deposit therein, to pay the interest on and the principal of the Junior Lien Bonds, including net payments due on Junior Lien Payment Agreements and all payments under Junior Lien Reimbursement Obligations, as the same shall become due. To meet the

required payments to be made into the Junior Lien Debt Service Fund, the Director of Finance may transfer any money from any funds or accounts of the City legally available therefor, except the Parity Bond Fund, the Reserve Fund, other bond redemption funds, refunding escrow funds, or defeasance funds. The Director of Finance may provide for the purchase, redemption or defeasance of any Junior Lien Bonds by the use of money on deposit in any subfund, account, or subaccount in the Junior Lien Debt Service Fund, so long as the money remaining in those subfunds, accounts, or subaccounts is sufficient to satisfy the required deposits with respect to the remaining Junior Lien Bonds.

Section 17. **Bond Covenants**.

(a) **Parity Bond Covenants**. The City covenants with the Owner of each Bond that is designated as a Parity Bond at any time outstanding, as follows:

(i) **Sale or Disposition of the Light System**.

(A) The City may dispose of all or substantially all of the Light System only if the City simultaneously causes all of the Parity Bonds to be, or be deemed to be, no longer outstanding.

(B) Except as provided in this paragraph (B), the City will not dispose of any part of the Light System in excess of 5 percent of the value of the net utility plant of the Light System in service unless prior to such disposition: (1) there has been filed with the Director of Finance a certificate of a Professional Utility Consultant stating that such disposition will not impair the ability of the City to comply with the rate covenant set forth in subsection 17(a)(ii) of this ordinance, in which the Professional Utility Consultant may make those assumptions permitted in delivering a Parity Certificate under subsection 18(a) of this ordinance; or (2) provision is made for the payment, redemption or other retirement of a principal amount of Parity Bonds equal to the greater of the following amounts: (I) an amount that will be in the same proportion to the net principal amount of Parity Bonds then outstanding (defined as the total principal amount of Parity Bonds then outstanding less the amount of cash and investments in the Parity Bond Fund) that Gross Revenues for the 12 preceding months attributable to the part of the Light System being sold or disposed of bears to the total Gross

Revenues for such period; or (II) an amount that will be in the same proportion to the net principal amount of Parity Bonds then outstanding as the book value of the part of the Light System being sold or disposed of bears to the book value of the entire Light System immediately prior to such sale or disposition.

(C) Notwithstanding the foregoing, the City may dispose of any portion of the Light System that has become unserviceable, inadequate, obsolete, worn out, or unfit to be used, or no longer necessary for, material to, or useful in the operation of the Light System.

(D) If the ownership of all or part of the Light System is transferred from the City through the operation of law, the City shall reconstruct or replace the transferred portion using any proceeds of the transfer unless the City Council determines that such reconstruction or replacement is not in the best interests of the City and the Owners of the Parity Bonds, in which case any proceeds shall be used to purchase, defease, or redeem Parity Bonds prior to maturity.

(ii) **Rates and Charges**. The City will establish from time to time and maintain such rates for electric energy as will maintain the Light System in sound financial condition and provide sufficient revenues to pay all Operating and Maintenance Expense, to pay into the Parity Bond Fund the amounts that are required by this ordinance to be applied to the payment of the principal of and interest on the Parity Bonds until the Parity Bonds shall have been paid in full, and to pay all bonds, warrants, and indebtedness for which any revenues of the Light System shall have been pledged.

(iii) **Operation and Maintenance of the Light System**. The City will operate the properties of the Light System in an efficient manner and at a reasonable cost; will maintain, preserve, and keep, or cause to be maintained, preserved, and kept, the properties of the Light System and every part and parcel thereof in good repair, working order, and condition; and from time to time will make or cause to be made all necessary and proper repairs, renewals and replacements thereto so that at all times the business carried on in connection therewith will be properly and advantageously conducted.

(iv) **Books and Financial Statements**. The City will keep and maintain proper books of account

for the Light System in accordance with generally accepted accounting principles applicable to governmental utilities; will generally adhere to the uniform system of accounts prescribed by the State Auditor's Office and the Federal Energy Regulatory Commission (if any); and will prepare, on or before 180 days after the end of each calendar year, annual financial statements showing reasonable detail, including a balance sheet, an income statement, and a statement of cash flows or other such statement. Copies of such financial statements shall be placed on file in the office of the Director of Finance and shall be open to inspection at any reasonable time by any owner of any Parity Bonds. A copy of such financial statements shall be sent to any owner of Parity Bonds upon request in writing setting forth the name and address to which such financial statements may be sent.

(b) **Junior Lien Bond Covenants**. The City covenants with the Owner of each Bond that is designated as a Junior Lien Bond, for so long as such Junior Lien Bond remains outstanding, as follows:

(i) **Sale or Disposition of the Light System**. The City may dispose of all or substantially all of the Light System only if the City simultaneously causes all of the Junior Lien Bonds to be, or be deemed to be, no longer outstanding. The City will not dispose of any part of the Light System in excess of 5 percent of the value of the net utility plant of the Light System in service except upon compliance with the covenant set forth in subsection 17(a)(i)(B) of this ordinance. Notwithstanding the foregoing, the City may dispose of any portion of the Light System that has become unserviceable, inadequate, obsolete, worn out or unfit to be used, or no longer necessary, material to, or useful in the operation of the Light System.

(ii) **Rates and Charges**. The City will establish from time to time and maintain such rates for electric energy as will maintain the Light System in sound financial condition and provide sufficient revenues to pay all Operating and Maintenance Expense; to pay into the Parity Bond Fund the amounts that are required by this ordinance to be applied to the payment of the principal of and interest on the Parity Bonds until the Parity Bonds shall have been paid in full; to pay into the Junior Lien Debt Service Fund the amounts that are required by this ordinance to be paid into such fund, in accordance with the priority of payment set forth in Section 14 of this ordinance, until the Junior Lien Bonds (including Junior Lien Payment Agreements and

Junior Lien Reimbursement Obligations) shall have been paid in full; and to pay all other bonds, warrants, and indebtedness for which any revenues of the Light System shall have been pledged.

(iii) **Operation and Maintenance of the Light System**. The City will operate the properties of the Light System in an efficient manner and at a reasonable cost; will maintain, preserve and keep, or cause to be maintained, preserved and kept, the properties of the Light System and every part and parcel thereof in good repair, working order and condition; and from time to time will make or cause to be made all necessary and proper repairs, renewals, and replacements thereto so that at all times the business carried on in connection therewith will be properly and advantageously conducted.

(iv) **Books and Financial Statements**. The City will keep and maintain proper books of account for the Light System in accordance with generally accepted accounting principles applicable to governmental utilities; will generally adhere to the uniform system of accounts prescribed by the State Auditor's Office and the Federal Energy Regulatory Commission (if any); and will prepare, on or before 180 days after the end of each calendar year, annual financial statements showing reasonable detail, including a balance sheet, an income statement, and a statement of cash flows or other such statement. Copies of such financial statements shall be placed on file in the office of the Director of Finance and shall be open to inspection at any reasonable time by any owner of any Junior Lien Bonds. A copy of such financial statements shall be sent to any owner of Junior Lien Bonds upon request in writing setting forth the name and address to which such financial statements may be sent.

Section 18. **Additional Bonds**.

(a) **Future Parity Bonds**. The City reserves the right to issue Future Parity Bonds (which includes entering into future Parity Payment Agreements or future Parity Reimbursement Obligations) for any lawful purpose of the City's Light System if the Parity Conditions are met and complied with as of the date of issuance of such Future Parity Bonds, or as of the effective date of the Parity Payment Agreement or Parity Reimbursement Obligation, as appropriate.

If the Parity Conditions are met and complied with, then payments into the Parity Bond Fund with respect to such Future Parity Bonds shall rank equally with the payments out of Net Revenue required to be made into the Parity Bond Fund by this ordinance. Nothing in this subsection 18(a) shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon Net Revenue junior and inferior to the payments required to be made therefrom into the Parity Bond Fund for the payment of the Parity Bonds, provided that such subordinate obligations may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Parity Bonds to refund maturing Parity Bonds of the City for the payment of which money is not otherwise available.

(i) **Parity Conditions**. The Parity Conditions are as follows:

(A) No deficiency may then exist in the Parity Bond Fund or in any of the accounts therein; and

(B) Provision must be made to satisfy the Reserve Fund Requirement for the Parity Bonds then outstanding plus any additional amount required (if any) in connection with the issuance and sale of the proposed Future Parity Bonds in accordance with subsection 15(c) of this ordinance; and

(C) There must be on file with the City a Parity Certificate as described in subsection 18 (a)(ii) of this ordinance. If the proposed Future Parity Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Parity Bonds and the Annual Debt Service on the refunding portion of the proposed Future Parity Bonds is not more than $5,000 greater than the Annual Debt Service on the Parity Bonds to be refunded thereby, then no Parity Certificate shall be required as to that portion issued for refunding purposes. If the requirements of the preceding sentence are not satisfied, Refunding Parity Bonds may alternatively be issued upon delivery of a Parity Certificate.

(ii) **Parity Certificate**. A Parity Certificate required by subsection 18(a)(i) of this ordinance may be provided by either the Director of Finance or by a Professional Utility Consultant, as follows:

(A) A Parity Certificate may be prepared by the Director of Finance, demonstrating that

the amount of Adjusted Net Revenue in any 12 consecutive months out of the most recent 24 months preceding the delivery of the proposed series of Future Parity Bonds (the "Base Period") was not less than 125 percent of Maximum Annual Debt Service in any future calendar year on all Parity Bonds then outstanding and the proposed series of Future Parity Bonds. For the purposes of a Parity Certificate delivered under this subsection (A), the Director of Finance shall reflect in that certificate any adjustment in the rates, fees, and charges for the services of the Light System that have or will become effective at any time prior to or within six months after the delivery of the proposed Future Parity Bonds, by including in the amount of Adjusted Net Revenue the amount that the Director estimates would have been collected in the Base Period if such new rates, fees, and charges had been in effect for the entire Base Period.

(B) A Parity Certificate may be prepared by a Professional Utility Consultant, demonstrating that the amount of Adjusted Net Revenue (which may be further adjusted as provided in paragraphs (a)(ii)(B)(1) through (5) of this section) in any 12 consecutive months out of the most recent 24 months preceding the delivery of the proposed Series of Future Parity Bonds (the "Base Period") is not less than 125 percent of the amount of Maximum Annual Debt Service in any future calendar year on all Parity Bonds then outstanding and the proposed Future Parity Bonds. For the purposes of a certificate delivered under this subsection (a)(ii), Adjusted Net Revenue may be further adjusted by the Professional Utility Consultant using any or all of the following methods reflecting the conditions and requirements as may be appropriate to the circumstances:

(1) If the purpose for which the proposed Future Parity Bonds are being issued is to acquire operating electric utility properties having an earnings record, the Professional Utility Consultant shall estimate the effect on Adjusted Net Revenue for the Base Period of the acquisition of such electric utility properties and the integration thereof into the Light System, and shall further adjust Adjusted Net Revenue for the Base Period to give effect to such estimate. Any such estimate shall be based upon the operating experience and records of the City and upon any available financial statements and records relating to the earnings of such

electric utility properties to be acquired.

(2) If any changes to rates, fees, or charges imposed by the City on sales of power, energy, or other services furnished by the Light System that were not in effect during the entire Base Period have been adopted by the City Council and are in effect on the date of sale of the proposed Future Parity Bonds (or effective date of the proposed Parity Payment Agreement) or are to go into effect not later than 12 months after such date, the Professional Utility Consultant may, if such changes resulted in increases in such rates, fees, or charges, and shall, if such changes resulted in reductions in such rates, fees, or charges, further adjust Adjusted Net Revenue for the Base Period to reflect any change in such Adjusted Net Revenue that would have occurred if the changed rates, fees, or charges had been in effect during the entire Base Period.

(3) If the purpose for which the proposed Future Parity Bonds are being issued is to acquire or construct generation or transmission facilities required to furnish or make available to the Light System additional power and energy, or transmission facilities required to enable the City to sell additional power and energy, the Professional Utility Consultant may further adjust Adjusted Net Revenue for the Base Period by (I) deducting the amount of the estimated increase in Operating and Maintenance Expense resulting from the acquisition or construction of such facilities in their first year of full operation, (II) adding any additional revenues to be derived from the sale or transmission of such additional power and energy pursuant to executed power sales contracts, and (III) adding an amount equal to the estimated cost of the power and energy that would have been replaced or displaced by such facilities had such additional power and energy in excess of the power and energy to be sold pursuant to paragraph (a)(ii)(B)(2) of this section been used in the Light System during the Base Period.

(4) If any customers were added to the Light System during the Base Period or thereafter (and prior to the date of the Professional Utility Consultant's certificate), Adjusted Net Revenue may be further adjusted as if such added customers were customers of the Light System during the entire Base Period.

(5) If extensions of or additions to the Light System (not described in paragraph (a)(ii)(B)(3) of this section) are in the process of construction on the date of the Professional Utility Consultant's certificate, or if the proceeds of the proposed Future Parity Bonds are to be used to acquire or construct extensions of or additions to the Light System (not described in paragraph (a)(ii)(B)(3) of this section), Adjusted Net Revenue for the Base Period may be further adjusted by adding any additional revenues not included in the preceding paragraphs that will be derived from such additions and extensions, and deducting the estimated increase in Operating and Maintenance Expense resulting from such additions and extensions.

In rendering any Parity Certificate under this subsection (a)(ii)(B), the Professional Utility Consultant may rely upon the following documents, which shall be attached to the Parity Certificate: financial statements of the Light System, certified by the Director of Finance, showing income and expenses for the period upon which the same are based and a balance sheet as of the end of such period; financial statements of the Light System certified by the Office of the State Auditor of the State (or any successor thereto); or financial statements of the Light System certified by a certified public accountant for as much of such period as any examination by such accountant has been made and completed. If two or more of such statements are inconsistent with each other, the Professional Utility Consultant shall rely on the statements certified by the Director of Finance.

(b) **Future Junior Lien Bonds**. The City reserves the right to issue Future Junior Lien Bonds (which term includes Junior Lien Payment Agreements and Junior Lien Reimbursement Obligations) for any lawful purpose of the City's Light System if the Junior Lien Additional Bonds Test is met and complied with as of the date of issuance of such Future Junior Lien Bonds, or as of the effective date of the Junior Lien Payment Agreement or Junior Lien Reimbursement Obligation, as appropriate.

If the Junior Lien Additional Bonds Test is met and complied with, then payments into the Junior Lien Debt Service Fund with respect to such Future Junior Lien Bonds shall rank equally with the payments out of Net Revenue required to be made into the Junior Lien Debt Service Fund by this ordinance. Nothing in this

subsection (b) shall prevent the City from (i) issuing revenue bonds or other obligations that are a charge upon Net Revenue junior and inferior to the payments required to be made therefrom into the Junior Lien Debt Service Fund for the payment of the Junior Lien Bonds, provided that such subordinate obligations may not be subject to acceleration under any circumstances; or (ii) issuing Refunding Junior Lien Bonds to fund or refund maturing Junior Lien Bonds of the City for the payment of which money is not otherwise available.

(i) **Junior Lien Additional Bonds Test**. The Junior Lien Additional Bonds Test is as follows:

(A) No deficiency may then exist in the Junior Lien Debt Service Fund or in any of the accounts therein; and

(B) No default may have occurred that is then continuing with respect to any then-outstanding Parity Bonds or Junior Lien Bonds; and

(C) There must be on file with the City a Junior Lien Coverage Certificate as described in subsection 18(b)(ii) of this ordinance. If the proposed Future Junior Lien Bonds (or any portion thereof) are to be issued for the purpose of refunding outstanding Junior Lien Bonds and the Annual Debt Service on the refunding portion of the proposed Future Junior Lien Bonds is not more than $5,000 greater than the Annual Debt Service on the Junior Lien Bonds to be refunded thereby, then no Junior Lien Coverage Certificate shall be required as to that portion issued for refunding purposes. If the requirements of the preceding sentence are not satisfied, Refunding Junior Lien Bonds may alternatively be issued upon delivery of a Junior Lien Coverage Certificate.

(ii) **Junior Lien Coverage Certificate**. A Junior Lien Coverage Certificate required by subsection 18(b)(i) of this ordinance may be provided by either the Director of Finance or by a Professional Utility Consultant, as follows:

(A) A Junior Lien Coverage Certificate may be prepared by the Director of Finance, demonstrating that the amount of Adjusted Net Revenue in any 12 consecutive months out of the most recent 24 months preceding the delivery of the proposed Series of Future Junior Lien Bonds (the “Base Period”) was

not less than 115 percent of Maximum Annual Debt Service in any future calendar year on all Parity Bonds, Intermediate Lien Reimbursement Obligations (if any), and Junior Lien Bonds then outstanding plus the proposed Series of Future Junior Lien Bonds. For the purposes of a Junior Lien Coverage Certificate delivered under this subsection (A), the Director of Finance shall reflect in that certificate any adjustment in the rates, fees, and charges for the services of the Light System that will become effective at any time prior to or within six months after the delivery of the proposed Future Junior Lien Bonds, by including in the amount of Adjusted Net Revenue the amount that the Director estimates would have been collected in the Base Period if such new rates, fees, and charges had been in effect for the entire Base Period.

(B) A Junior Lien Coverage Certificate may be prepared by a Professional Utility Consultant, demonstrating that the amount of Adjusted Net Revenue (which may be further adjusted as provided in subsection 18(a)(ii)(B)(1) through (B)(5) of this ordinance) in any 12 consecutive months out of the most recent 24 months preceding the delivery of the proposed Future Junior Lien Bonds (the "Base Period") not less than 115 percent of Maximum Annual Debt Service in any future calendar year on all Parity Bonds and Junior Lien Bonds then outstanding plus the proposed Future Junior Lien Bonds.

Section 19. **Rate Stabilization Account**. The City may at any time deposit in the Rate Stabilization Account Net Revenue and any other money received by the Light System and available to be used therefor. Thereafter, the City may withdraw any or all of the money from the Rate Stabilization Account for inclusion in Adjusted Net Revenue for any applicable year of the City. Such deposits or withdrawals may be made up to and including the date 90 days after the end of the applicable year for which the deposit or withdrawal will be included as Adjusted Net Revenue.

Section 20. **Refunding or Defeasance of Bonds**.

(a) **Bonds Designated as Refundable Bonds and as Defeasible Bonds**. Each Series of the Bonds is designated as "Refundable Bonds" and "Defeasible Bonds" for purposes of the Omnibus Refunding Ordinance and the Omnibus Defeasance Ordinance, respectively.

(b) **Refunding; Defeasance**. The City may issue refunding bonds pursuant to the laws of the State or use money available from any other lawful source (i) to pay when due the principal of (including redemption premium, if any) and interest on any Bond, or any portion thereof, included in a refunding or defeasance plan (the "Defeased Bonds"); (ii) to redeem and retire, release, refund, or defease the Defeased Bonds; and (iii) to pay the costs of such refunding or defeasance. If money and/or Government Obligations maturing at a time or times and in an amount sufficient (together with known earned income from the investment thereof) to redeem and retire, release, refund, or defease the Defeased Bonds in accordance with their terms is set aside in a special trust fund or escrow account irrevocably pledged to such redemption, retirement, or defeasance (the "Trust Account"), then all right and interest of the Owners of the Defeased Bonds in the covenants of this ordinance and in Net Revenue and the funds and accounts pledged to the payment of such Defeased Bonds, other than the right to receive the funds so set aside and pledged, thereafter shall cease and become void. Such Owners thereafter shall have the right to receive payment of the principal (or redemption price) of and interest on the Defeased Bonds from the Trust Account. After such a Trust Account is established and funded as set forth in this subsection (b), the Defeased Bonds shall be deemed to be no longer outstanding and the Director of Finance may then apply any money in any other fund or account established for the payment or redemption of the Defeased Bonds to any lawful purpose.

(c) **Notice of Defeasance or Refunding**. Unless otherwise specified in the applicable Bond Documents, notice of refunding or defeasance shall be given, and selection of Bonds for any partial refunding or defeasance shall be conducted, in the manner set forth in this ordinance for the redemption of Bonds.

(d) **Annual Debt Service Calculation Adjustments for Defeased Bonds**. If the refunding or defeasance plan provides (i) that the Defeased Bonds (or the refunding bonds issued to redeem those Defeased Bonds) are to be secured by money and/or Government Obligations pending the redemption of the Defeased Bonds, and (ii) that certain money and/or Government Obligations are pledged irrevocably for the redemption of the Defeased Bonds, then only the debt service on such Bonds as are not Defeased Bonds (and any refunding

bonds, the payment of which is not so secured by the refunding plan) shall be included in the calculation of Annual Debt Service.

Section 21. **Federal Tax Matters**. The Bond Documents may include such additional terms and covenants relating to federal tax matters as the Director of Finance deems necessary or appropriate, including the following:

(a) **Tax-Exempt Bonds**. For each Series of the Bonds issued as Tax-Exempt Bonds, the City covenants that it will take all actions, consistent with the terms of such Series as set forth in this ordinance and the applicable Bond Documents, that are reasonably within its power and necessary to prevent interest on that Series from being included in gross income for federal income tax purposes. The City further covenants that it will neither take any action nor make or permit any use of gross proceeds of that Series (or other funds of the City treated as gross proceeds of that Series) at any time during the term of such Series that will cause interest on such Series to be included in gross income for federal income tax purposes. The City also covenants that, to the extent the arbitrage rebate requirement of Section 148 of the Code is applicable to any Series issued as Tax-Exempt Bonds, it will take all actions necessary to comply (or to be treated as having complied) with that requirement in connection with that Series (including the calculation and payment of any penalties that the City may elect to pay as an alternative to calculating rebatable arbitrage and the payment of any other penalties if required under Section 148 of the Code) to prevent interest on such Bonds from being included in gross income for federal income tax purposes.

(b) **Taxable Bonds; Tax Credit Subsidy Bonds**. For each Series of the Bonds issued as Taxable Bonds or as Tax Credit Subsidy Bonds, the Director of Finance is authorized to make provision in the Bonds and other Bond Documents, to execute additional written agreements, and to make additional covenants on behalf of the City, all as the Director may deem necessary or appropriate in order to obtain, maintain, and administer such tax status. In the case of Tax Credit Subsidy Bonds, such additional covenants and agreements may include (without limiting the generality of the foregoing) those necessary in order for the City (i) to receive from the

United States Treasury the applicable Tax Credit Subsidy Payments in respect of such Tax Credit Subsidy Bonds, and (ii) to ensure that such Tax Credit Subsidy Bonds otherwise become and remain eligible for tax benefits under the Code.

Section 22. **Official Statement; Continuing Disclosure**.

(a) **Preliminary Official Statement**. The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with each sale of one or more Series to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that has been deemed final in accordance with this subsection 22(a).

(b) **Final Official Statement**. The City approves the preparation of a final official statement for each sale of one or more Series to be sold to the public in the form of the preliminary official statement, with such additions, modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Undertaking to Provide Continuing Disclosure**. To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for a Series of the Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Certificate with respect to that Series, in substantially the form attached to this ordinance as Exhibit B.

Section 23. **Supplemental or Amendatory Bond Documents**. This ordinance and the other applicable Bond Documents for any Series of the Bonds may not be supplemented or amended in any respect subsequent to the Issue Date of such Series, except in accordance with and subject to the provisions of this section.

(a) **Amendments Without Bond Owners' Consent**. From time to time and at any time, without the consent of or notice to the owners of any Parity Bonds or Junior Lien Bonds, the City may supplement or amend the Bond Documents applicable to any Series of the Bonds for any of the purposes set forth in this subsection 23(a). Any such supplement or amendment may be passed, adopted, or otherwise approved in writing by the City, without requiring the consent of the registered owners of any Parity Bonds or Junior Lien Bonds, but may become effective only upon receipt by the City of an opinion of Bond Counsel to the effect that such supplement or amendment is permitted by the terms of this ordinance. The City shall deliver a copy of any such supplement or amendment to each Rating Agency prior to its passage, adoption, or approval (as applicable) by the City. The types of supplements and amendments permitted under this subsection 23(a) are as follows:

(i) To add to any Parity Bond Documents (or to any Junior Lien Bond Documents, as applicable) additional covenants and agreements that do not adversely affect the interests of the owners of any Parity Bonds (or, as to Junior Lien Bond Documents, the interests of the owners of any Junior Lien Bonds) then outstanding, or to surrender any right or power reserved to or conferred upon the City in any Bond Documents;

(ii) To cure any ambiguities or to cure, correct, or supplement any defective provision in any Bond Documents, in regard to matters or questions arising under such Bond Documents, as the City may deem necessary or desirable and not inconsistent with this ordinance, and which do not materially adversely affect the interests of the owners of any Parity Bonds or Junior Lien Bonds then outstanding; and

(iii) To make such changes as may be necessary to permit the Bonds to be held in registered certificate form or in Book-Entry Form, as the case may be, and to make similar amendments or modifications of a technical nature.

(b) **Amendments Permitted Upon Bond Owner Consent**.

(i) **Parity Bond Documents**. With the consent of the registered owners representing not less than 60 percent in aggregate principal amount of the Parity Bonds then outstanding, the City may pass, adopt,

or otherwise provide its written approval of any supplement or amendment to add to, change, or eliminate any provision of the Bond Documents applicable to a Series of the Bonds designated as Parity Bonds in any manner other than a supplement or amendment effecting a change described in subsection 23(c)(i) of this ordinance.

(ii) **Junior Lien Bond Documents**. With the consent of the registered owners representing not less than 60 percent in aggregate principal amount of the Junior Lien Bonds then outstanding, the City may pass, adopt, or otherwise approve in writing any supplement or amendment to add to, change, or eliminate any provision of the Bond Documents applicable to a Series of the Bonds designated as Junior Lien Bonds in any manner other than a supplement or amendment effecting a change described in subsection 23(c)(ii) of this ordinance.

(c) **Amendments Prohibited Except Upon Unanimous Consent**.

(i) **Amendments to Parity Bond Documents**. Nothing contained in this section shall permit or be construed as permitting an amendment or supplement that would:

(A) Except upon consent from the registered owners of or on behalf of all Parity Bonds so affected, extend the fixed maturity of any Parity Bond, reduce the rate of interest on any Parity Bond (other than a change in interest rate permitted under the applicable Parity Bond Documents then in effect), extend the times of payment of interest from their respective due dates, reduce the principal amount of any Parity Bond, or reduce any redemption premium; or

(B) Except upon consent from the registered owners of or on behalf of all of the Parity Bonds then outstanding, reduce the percentage of ownership required under subsection 23(b)(i) of this ordinance to approve any supplement or amendment.

(ii) **Amendments to Junior Lien Bond Documents**. Nothing contained in this section shall permit or be construed as permitting an amendment or supplement that would:

(A) Except upon consent from the registered owners of or on behalf of all Junior Lien Bonds so affected, extend the fixed maturity of any Junior Lien Bond, reduce the rate of interest on any Junior

Lien Bond (other than a change in interest rate permitted under the applicable Junior Lien Bond Documents then in effect), extend the times of payment of interest from their respective due dates, reduce the principal amount of any Junior Lien Bond, or reduce any redemption premium; or

(B) Except upon consent from the registered owners of or on behalf of all of the Junior Lien Bonds then outstanding, reduce the percentage of ownership required under subsection 23(b)(ii) of this ordinance to approve any supplement or amendment.

(d) **Notice and Consents**. If at any time the City passes, adopts, or otherwise approves in writing a supplement or amendment for any of the purposes requiring consent under subsection 23(b) or 23(c) of this ordinance, it shall provide a notice to each registered owner and to each Rating Agency briefly summarizing the nature of the proposed supplement or amendment and stating that a copy of such supplement or amendment is on file at the office of the City Clerk. It shall not be necessary to obtain consent to or approval of the particular form of any proposed supplement or amendment, but it shall be sufficient if the consent shall approve the substance thereof. For purposes of determining whether consents representing the requisite percentage of principal amount of Parity Bonds or Junior Lien Bonds have been obtained, the Accreted Value of Capital Appreciation Bonds shall be deemed to be the principal amount.

(e) **Effect of Amendment or Supplement**. Upon the effective date of any amendment or supplement to any Bond Documents, such Bond Documents shall be deemed to be amended and modified in accordance with such amendment or supplement. Thereafter, the respective rights, duties, and obligations of the City under the applicable Bond Documents shall be determined, exercised, and enforced subject in all respects to such supplement or amendments, and all the terms and conditions of any such supplement or amendment shall be deemed to be a part of the terms and conditions of those Bond Documents for any and all purposes. The effective dates of such amendments and supplements shall be as follows:

(i) An amendment and supplement permitted under subsection 23(a) of this ordinance shall become effective immediately upon (A) the passage, adoption, or other approval of such amendment or

supplement (or upon the effective date of such document as stated therein, if any), and (B) the delivery of the required opinion of Bond Counsel stating that such amendment or supplement is permitted under this ordinance.

(ii) A supplement or amendment permitted under subsection 23(b) or 23(c) of this ordinance shall become effective on the date on which the City has received the written consents of the requisite percentage of registered owners. If the requisite percentage of registered owners of Parity Bonds or Junior Lien Bonds, as applicable, have given their consent to any such amendment or supplement, no owner of any Bond shall have any right (i) to object to the passage, adoption, or approval of such supplement or amendment, (ii) to object to any of the terms and provisions contained therein or the operation thereof, (iii) in any manner to question the propriety of the passage, adoption, or approval thereof, (iv) to enjoin or restrain the City, or any authorized official thereof, from passing, adopting, or otherwise approving the same, or (v) to enjoin or restrain the City, any authorized official thereof, or the Bond Registrar from taking any action pursuant to the provisions thereof.

(f) **Notation on Bonds**. Any Bonds executed and delivered after the effective date of any amendment or supplement that is passed, adopted, or otherwise approved in writing pursuant to this section may include a notation as to any matter provided for in such amendment or supplement. The City may, in its discretion, prepare and deliver replacement bonds, modified to reflect any such amendment or supplement, to the registered owner(s) thereof upon surrender of the original bonds for cancellation.

Section 24. **Defaults and Remedies**

(a) **Parity Bond Events of Default**. Each of the following shall constitute an Event of Default with respect to the Bonds designated as Parity Bonds, except as set forth in subsection 24(c) of this ordinance:

(i) If a default is made in the payment of the principal of (including Sinking Fund Requirements and any redemption premium thereon, if any) or interest on any Parity Bond when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the Parity Bond covenants, conditions, or agreements on the part of the City set forth in this ordinance or the applicable Parity Bond Documents (except as otherwise provided herein or in such Parity Bond Documents) and such default or defaults shall have continued for a period of six months (the "cure period") after the City shall have received from the registered owners of not less than 25 percent in principal amount of the Parity Bonds then outstanding (or from a Bond Owners' Trustee duly appointed as set forth in subsection 24(e) of this ordinance) a written notice specifying and demanding the cure of such default. However, if such default is one that cannot be completely remedied within the cure period, it shall not be an Event of Default with respect to the Parity Bonds, so long as the City has taken active steps within the cure period to remedy the default and is diligently pursuing such remedy.

(b) **Junior Lien Bond Events of Default**. Each of the following shall constitute an Event of Default with respect to the Bonds designated as Junior Lien Bonds, except as set forth in subsection 24(c) of this ordinance:

(i) If a default is made in the payment of the principal of (including Sinking Fund Requirements and any redemption premium thereon, if any) or interest on any Junior Lien Bond when the same shall become due and payable; or

(ii) If the City defaults in the observance and performance of any other of the Junior Lien Bond covenants, conditions, or agreements on the part of the City set forth in this ordinance or the applicable Junior Lien Bond Documents (except as otherwise provided for in this ordinance or in such Junior Lien Bond Documents) and such default or defaults shall have continued for a period of six months (the "cure period") after the City shall have received from the registered owners of not less than 25 percent in principal amount of the Junior Lien Bonds then outstanding (or from a Bond Owners' Trustee duly appointed as set forth in subsection (e) of this section) a written notice specifying and demanding the cure of such default. However, if such default is one which cannot be completely remedied within the cure period, it shall not be an Event of

Default with respect to the Bonds as long as the City has taken active steps within the cure period to remedy the default and is diligently pursuing such remedy.

(c) **Exceptions**. Notwithstanding anything in this section to the contrary, the failure of the City or any obligated person to comply with a Continuing Disclosure Certificate shall not constitute an Event of Default, and the sole remedy of any holder of any Parity Bond or Junior Lien Bond, as applicable, shall be to seek an order of specific performance from an appropriate court to compel the City to comply with the Continuing Disclosure Certificate. For purposes of determining whether an Event of Default has occurred and is continuing with respect to the rate covenant set forth in subsection 17(a)(ii) or 17(b)(ii) of this ordinance, if such covenant is met for any fiscal year, it shall be deemed to have been met for all prior fiscal years.

(d) **Remedies; No Acceleration**. In the case of a Parity Bond Event of Default, an owner of a Parity Bond shall have the remedies set forth in Section 10 of this ordinance and in the applicable Parity Bond Documents, as limited by subsection 24(e) of this ordinance. In the case of a Junior Lien Bond Event of Default, the owner of a Junior Lien Bond shall have the remedies set forth in Section 10 of this ordinance and in the applicable Junior Lien Bond Documents, as limited by subsection 24(e) of this ordinance. Nothing contained in this ordinance shall, in any event or under any circumstance, be deemed to authorize the acceleration of the maturity of principal on the Bonds, and the remedy of acceleration is expressly denied to the registered owners of the Bonds under any circumstances including, without limitation, upon the occurrence and continuance of an Event of Default.

(e) **Bond Owners' Trustee**. A Bond Owners' Trustee appointed in the manner provided in this section, and each successor thereto, is declared to be a trustee for all of the owners of the Parity Bonds (in the case of a Parity Bond Event of Default) or all of the owners of the Junior Lien Bonds (in the case of a Junior Lien Bond Event of Default), as applicable, and is empowered to exercise all the rights and powers herein conferred on the Bond Owners' Trustee.

(i) **Appointment of Bond Owners' Trustee; Removal**. Upon the occurrence and continuance

of an Event of Default described in subsection 24(a) of this ordinance, the registered owners of 25 percent in principal amount of the then-outstanding Parity Bonds (or upon the occurrence and continuance of an Event of Default described in subsection 24(b) of this ordinance, the registered owners of 25 percent in principal amount of the then-outstanding Junior Lien Bonds) may appoint a Bond Owners' Trustee by an instrument or concurrent instruments in writing signed by such registered owners (or by their duly authorized attorneys-in-fact) and delivered to such Bond Owners' Trustee, with notification of such appointment given to the City. That appointment shall become effective immediately upon acceptance thereof by the Bond Owners' Trustee. The entity acting as Bond Owners' Trustee may be removed at any time, and a successor Bond Owners' Trustee may be appointed, by the registered owners of more than 50 percent in principal amount of the Parity Bonds then outstanding (in the case of a Parity Bond Event of Default) or 50 percent in principal amount of the Junior Lien Bonds then outstanding (in the case of a Junior Lien Bond Event of Default), as applicable, by an instrument or concurrent instruments in writing signed and acknowledged by such registered owners or by their duly authorized attorneys-in-fact.

(ii) **Cure of Event of Default**. If the Bond Owners' Trustee furnishes to the City a certificate stating that, in its sole judgment, an Event of Default that has occurred has been cured, such Event of Default shall be conclusively deemed to be cured, and the City, the Bond Owners' Trustee, and the registered owners of the Parity Bonds or Junior Lien Bonds, as applicable, shall be restored to the same rights and position which they would have held if no Event of Default had occurred.

(iii) **Suits at Law or in Equity**. Upon the occurrence of an Event of Default and during the continuance thereof, the Bond Owners' Trustee in its discretion may (and, upon the written request of the registered owners of not less than 25 percent in principal amount of the Parity Bonds (or Junior Lien Bonds, as applicable) then outstanding, shall) take such steps and institute such suits, actions, or other proceedings, all as it may deem appropriate for the protection and enforcement of the rights of the registered owners of the Parity Bonds (or Junior Lien Bonds, as applicable), to collect any amounts due and owing to or from the City, or to

obtain other appropriate relief, and may enforce the specific performance of any covenant, agreement, or condition contained in this ordinance or set forth in any of the applicable Bond Documents.

Any action, suit, or other proceeding instituted by the Bond Owners' Trustee hereunder shall be brought in its name as the Bond Owners' Trustee and all such rights of action upon or under any of the Parity Bonds (or Junior Lien Bonds, as applicable) or the provisions of this ordinance may be enforced by the Bond Owners' Trustee without the possession of any of those Parity Bonds (or Junior Lien Bonds, as applicable) and without the production of the same at any trial or proceedings relative thereto except where otherwise required by law.

(iv) **Effect of Appointment of Bond Owners' Trustee**. Any action, suit, or proceeding instituted by the Bond Owners' Trustee shall be brought for the ratable benefit of all of the owners of the Parity Bonds (or Junior Lien Bonds, as applicable), subject to the provisions of this ordinance. The respective owners, by taking and holding the same, shall be conclusively deemed irrevocably to appoint the Bond Owners' Trustee the true and lawful trustee of the respective owners, with authority to institute any such action, suit, or proceeding; to receive as trustee and deposit in trust any sums becoming distributable on account of those Parity Bonds; to execute any paper or documents for the receipt of money; and to do all acts with respect thereto that the owner might have done in person. Nothing herein shall be deemed to authorize or empower the Bond Owners' Trustee to consent to accept or adopt, on behalf of any owner of the Parity Bonds (or Junior Lien Bonds, as applicable), any plan of reorganization or adjustment affecting the Parity Bonds (or Junior Lien Bonds, as applicable) or any right of any registered owner thereof, or to authorize or empower the Bond Owners' Trustee to vote the claims of the registered owners thereof in any receivership, insolvency, liquidation, bankruptcy, reorganization, or other proceeding to which the City is a party.

(v) **Bond Owners' Direction of Proceedings**. By an instrument or concurrent instruments in writing executed and delivered to the Bond Owners' Trustee, the owners of more than 50 percent in aggregate principal amount of the Parity Bonds (or Junior Lien Bonds, as applicable) then outstanding shall be entitled to control and direct the enforcement of all rights and remedies granted to the owners (or the Bond Owners'

Trustee for the benefit of the owners) under the applicable Bond Documents. Notwithstanding the foregoing, the Bond Owners' Trustee shall have the right to decline to follow any such direction which in the opinion of the Bond Owners' Trustee, in reasonable reliance on advice of counsel, would be unjustly prejudicial to owners not parties to such direction.

(vi) **Limitation on Remedies; Limitations on Individual Actions**. No owner of a Parity Bond, in the case of a Parity Bond Event of Default (or owner of a Junior Lien Bond, in the case of a Junior Lien Bond Event of Default) shall have any right in any manner whatever by its action to affect, disturb, or prejudice the security pledged in this ordinance or the rights of any other owners, or to enforce any right under the applicable Bond Documents or applicable law except in the manner provided in this section, and that all proceedings at law or in equity to enforce any such right shall be instituted, had, and maintained in the manner herein provided and for the equal and ratable benefit and protection of all owners of the Parity Bonds (or Junior Lien Bonds, as applicable), subject to the provisions of this ordinance.

(vii) **Limitations on Individual Actions**. No owner of a Parity Bond (or Junior Lien Bond, as applicable) shall have any right to institute any action, suit, or proceeding at law or in equity for the enforcement of same unless (A) such owner previously shall have given to the Bond Owners' Trustee written notice of the occurrence of an Event of Default; (B) the owners of more than 50 percent in aggregate principal amount of the then-outstanding Parity Bonds (in the case of a Parity Bond Event of Default) or 50 percent in aggregate principal amount of the then-outstanding Junior Lien Bonds (in the case of a Junior Lien Bond Event of Default) shall have made a written request to the Bond Owners' Trustee to exercise the powers granted above or to institute such action, suit, or proceeding in its own name; (C) such owners shall have tendered to the Bond Owners' Trustee reasonable indemnity against the costs, expenses, and liabilities to be incurred in compliance with such request; and (D) the Bond Owners' Trustee shall have refused or omitted to comply with such request for a period of 60 days after such written request shall have been received by, and said tender of indemnity shall have been made to, the Bond Owners' Trustee. The conditions set forth in (A) through (D) in the preceding

sentence are hereby declared to be conditions precedent to the exercise by any owner of a Parity Bond (in the case of a Parity Bond Event of Default) or by any owner of a Junior Lien Bond (in the case of a Junior Lien Bond Event of Default) of any remedy under the applicable Bond Documents or under applicable law.

(viii) **Duties and Obligations of Bond Owners' Trustee**. The Bond Owners' Trustee shall not be liable except for the performance of such duties as are specifically set forth in this ordinance. During any period in which an Event of Default has occurred and is continuing as to the Parity Bonds (or the Junior Lien Bonds, as applicable) the Bond Owners' Trustee shall exercise such of the rights and powers vested in it by this ordinance, and shall use the same degree of care and skill in its exercise as a prudent person would exercise or use under the circumstances in the conduct of that person's own affairs. The Bond Owners' Trustee shall have no liability for any act or omission to act hereunder except for the Bond Owners' Trustee's own negligent action, its own negligent failure to act or its own willful misconduct. The duties and obligations of the Bond Owners' Trustee shall be determined solely by the express provisions of this ordinance, and no implied powers, duties or obligations of the Bond Owners' Trustee shall be read into this ordinance. The Bond Owners' Trustee shall not be required to expend or risk its own funds or otherwise incur individual liability in the performance of any of its duties or in the exercise of any of its rights or powers as the Bond Owners' Trustee, except as may result from its own negligent action, its own negligent failure to act or its own willful misconduct. The fees and expenses of the Bond Owners' Trustee shall be borne by the owners of the Parity Bonds (or Junior Lien Bonds, as applicable) and not by the City. A Bond Owners' Trustee may require such security and indemnity as may be reasonable against the costs, expenses, and liabilities that may be incurred in the performance of its duties. The Bond Owners' Trustee shall not be bound to recognize any person as a registered owner of any Parity Bond (or Junior Lien Bond, as applicable) until their title thereto, if disputed, has been established to its reasonable satisfaction. The Bond Owners' Trustee may consult with counsel, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel. The Bond Owners' Trustee shall not be answerable

for any neglect or default of any person, firm, or corporation employed and selected by it with reasonable care.

Section 25. **General Authorization**. In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each of the other appropriate officers of the City are each authorized and directed to do everything as such officer may judge necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. In particular and without limiting the foregoing:

(a) The Director of Finance, in the Director's discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, Qualified Insurance, a Qualified Letter of Credit, or other credit support or liquidity facility), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; (ii) may select and make decisions regarding the Bond Registrar, fiscal or paying agents, and any Securities Depository for each Series of the Bonds; (iii) may take any and all actions necessary or convenient to provide for the conversion of interest rate modes for any Series in accordance with the applicable Bond Documents; and (iv) may take such actions on behalf of the City as are necessary or appropriate for the City to designate, qualify, or maintain the tax-exempt treatment with respect to any Series issued as Tax-Exempt Bonds, to receive from the United States Treasury the applicable Tax Credit Subsidy Payments in respect of any Series issued as Tax Credit Subsidy Bonds, and to otherwise receive any other federal tax benefits relating to any Series of the Bonds that are available to the City; and

(b) The Mayor and the Director of Finance are each separately authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding or defeasance trustees, liquidity or credit support providers, providers of Qualified Insurance or Alternate Reserve Securities, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying

agents, Qualified Counterparties, custodians, and the Bond Registrar); and (ii) such other contracts or documents incidental to the issuance and sale of any Series of the Bonds; the establishment of the interest rate or rates on a Bond; or the conversion, tender, purchase, remarketing, or redemption of a Bond, as may in the judgment of the Mayor or Director of Finance, as applicable, be necessary or appropriate.

Section 26. **Severability**. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 27. **Ratification of Prior Acts**. Any action consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 28. **Section Headings**. Section headings in this ordinance are nonsubstantive.

Section 29. **Effective Date**. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Exhibit A - Outstanding Parity Bonds
Exhibit B - Form of Continuing Disclosure Certificate

EXHIBIT A

OUTSTANDING PARITY BONDS

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Municipal Light and Power Revenue Bonds, 2010C (Taxable Recovery Zone Economic Development Bonds – Direct Payment)	5/26/2010	$13,275,000	Ord. 123169	- -	Res. 31213
Municipal Light and Power Improvement Revenue Bonds, 2011B (Taxable New Clean Renewable Energy Bonds – Direct Payment)	2/8/2011	$10,000,000	Ord. 123483	Ord. 121941 (as amended by Ord. 122838)	Res. 31263
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2012A	7/17/2012	$293,280,000	Ord. 123752	Ord. 121941 (as amended by Ord. 122838)	Res. 31390
Municipal Light and Power Improvement Revenue Bonds, 2012C (Taxable New Clean Renewable Energy Bonds – Direct Payment)	7/17/2012	$43,000,000	Ord. 123752	- -	Res. 31390
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2014	11/05/2014	$265,210,000	Ord. 124336	Ord. 124335 (amending and restating Ord. 121941)	Res. 31552
Municipal Light and Power Revenue Bonds, 2015A	7/9/2015	$171,850,000	Ord. 124633	- -	Res. 31592
Municipal Light and Power Revenue Bonds, 2016A (Taxable New Clean Renewable Energy Bonds – Direct Payment)	01/28/2016	$31,870,000	Ord. 124916	- -	Res. 31646
Municipal Light and Power Refunding Revenue Bonds, 2016B	01/28/2016	$116,875,000	Ord. 124916	Ord. 124335 (amending and restating Ord. 121941) as amended by Ord. 124916	Res. 31646

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2016C	09/28/2016	$160,815,000	Ord. 124916	Ord. 124335 (amending and restating Ord. 121941) as amended by Ord. 124916	Res. 31707
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2017C	09/28/2017	$385,530,000	Ord. 125198	Ord. 124335 (amending and restating Ord. 121941) as amended by Ord. 124916	Res. 31771
Municipal Light and Power Improvement Revenue Bonds, 2018, Series A	06/19/2018	$263,755,000	Ord. 125459	- -	- -
Municipal Light and Power Improvement Revenue Bonds, 2019, Series A	10/16/2019	$210,540,000	Ord. 125711	- -	- -
Municipal Light and Power Refunding Revenue Bonds, 2019, Series B	11/05/2019	$140,275,000	- -	Ord. 125460	- -
Municipal Light and Power Improvement Revenue Bonds, 2020, Series A (Green Bonds)	8/5/2020	$198,305,000	Ord. 125987	- -	- -
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2021, Series A	7/15/2021	$259,795,000	Ord. 126221	Ord. 125460 (as amended by Ord. 125987)	- -
Municipal Light and Power Refunding Revenue Bonds, 2021, Series B (SIFMA Index)	08/10/2021	$100,620,000	- -	Ord. 125460 (as amended by Ord. 125987)	- -
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2022	07/13/2022	$257,715,000	Ord. 126481	Ord. 125460 (as amended by Ord. 125987)	- -
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2023A	07/27/2023	$273,625,000	Ord. 126713	Ord. 125460 (as amended by Ord 125987)	- -

Issue Name	Dated Date	Original Par Amount	Bond Legislation		
			New Money Ord.	Refunding Ord.	Bond Sale Res.
Municipal Light and Power Refunding Revenue Bonds, 2023B (Variable Rate Demand Bonds)	10/19/2023	$85,840,000	- -	Ord. 125460 (as amended by Ord 125987)	- -
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2024	07/24/2024	$199,690,000	Ord. 126939	Ord. 126940 (amending and restating Ord 125460 as previously amended by Ord 125987)	- -
Municipal Light and Power Improvement and Refunding Revenue Bonds, 2025	07/16/2025	$446,455,000	Ord. 127145	Ord. 126940	- -

1

EXHIBIT B

FORM OF CONTINUING DISCLOSURE CERTIFICATE

The City of Seattle, Washington (the "City"), makes the following written undertaking (the "Undertaking") for the benefit of the Owners of the City's Municipal Light and Power Revenue Bonds, [Year] [Series] (the "Bonds"), for the sole purpose of assisting the underwriter for the Bonds in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the "Rule"), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the "Bond Ordinance").

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events. The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the "MSRB"), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data regarding the Municipal Light and Power System (the "Light System") of the type included in the final official statement for the Bonds and described in subsection (b) of this section ("annual financial information"). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB) or other material notices

or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds), if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency, receivership or similar event of the City, as such "Bankruptcy Events" are defined in the Rule; (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of all or substantially all of the assets of the City other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; (14) appointment of a successor or additional trustee or the change of name of a trustee, if material; (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any of which affect holders of the Bonds, if material; and (16) any default, event of acceleration, termination event, modification of terms, or other similar event under the terms of a financial obligation of the City, any of which reflect financial difficulties.

For purposes of this Undertaking, the term "financial obligation" shall mean a debt obligation; a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation or a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation. The term "financial obligation" does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

(iii) Timely notice of a failure by the City to provide required annual financial information on or before the date specified in subsection (b) of this section.

(b) Type of Annual Financial Information Undertaken to be Provided. The annual financial information and operating data that the City undertakes to provide in subsection (a) of this section:

(i) Shall consist of (1) annual financial statements of the Light System prepared in accordance with applicable generally accepted accounting principles applicable to governmental units (except as otherwise noted therein), as such principles may be changed from time to time and as permitted by applicable state law; (2) a statement of outstanding Parity Bonds, Junior Lien Bonds (if any), and any other bonded indebtedness secured by Net Revenue of the Light System; (3) debt service coverage ratios for the then-Outstanding Parity Bonds, Junior Lien Bonds (if any) and any other bonded indebtedness secured by Net Revenue of the Light System; (4) sources of Light System power and the MWh produced by those sources; and (5) the average number of customers, revenues, and energy sales by customer class;

(ii) Shall be provided not later than the last day of the ninth month after the end of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year may be changed as required or permitted by state law, commencing with the City's fiscal year ending December 31, 20__; and

(iii) May be provided in a single document or multiple documents, and may be incorporated by specific reference to documents available to the public on the Internet website of the MSRB or filed with the Securities and Exchange Commission.

(c) Amendment of Undertaking. This Undertaking is subject to amendment after the primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB, under the circumstances and in the manner permitted by the Rule, including:

(i) The amendment may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the City, or type of business conducted by the City;

(ii) The Undertaking, as amended, would have complied with the requirements of the Rule at the time of the primary offering, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(iii) The amendment does not materially impair the interests of holders, as determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the Bond Ordinance at the time of the amendment.

The City will give notice to the MSRB of the substance (or provide a copy) of any amendment to this Undertaking and a brief statement of the reasons for the amendment. If the amendment changes the type of annual financial information to be provided, the annual financial information containing the amended financial information will include a narrative explanation of the effect of that change on the type of information to be provided.

(d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

(e) Termination of Undertaking. The City's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In addition, the City's obligations under this Undertaking shall terminate if those provisions of the Rule that require the City to comply with this Undertaking become legally inapplicable in respect of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or other counsel familiar with federal securities laws delivered to the City, and the City provides timely notice of such termination to the MSRB.

(f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the City learns of any material failure to comply with this Undertaking, the City will proceed with due diligence to cause such noncompliance to be corrected. No failure by the City or other obligated person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole remedy of any Owner of a Bond shall be to take such actions as that Owner deems necessary, including seeking an order of specific performance from an appropriate court, to compel the City or other obligated person to comply with this Undertaking.

(g) Designation of Official Responsible to Administer Undertaking. The Director of Finance of the City (or such other officer of the City who may in the future perform the duties of that office) or the Director's designee is the person designated, in accordance with the Bond Ordinance, to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in accordance with the Rule, including, without limitation, the following actions:

(i) Preparing and filing the annual financial information undertaken to be provided;

(ii) Determining whether any event specified in subsection (a)(ii) has occurred, assessing its materiality, where necessary, with respect to the Bonds, and preparing and disseminating any required notice of its occurrence;

(iii) Determining whether any person other than the City is an "obligated person" within the meaning of the Rule with respect to the Bonds, and obtaining from such person an undertaking to provide any annual financial information and notice of listed events for that person in accordance with the Rule;

(iv) Selecting, engaging and compensating designated agents and consultants, including but not limited to financial advisors and legal counsel, to assist and advise the City in carrying out this Undertaking; and

(v) Effecting any necessary amendment of the Undertaking.

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Finance / City Light	Kristi Beattie Kirsty Grainger	Saroja Reddy Christie Parker

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the electric system of The City of Seattle; adopting a system or plan of additions, improvements, and betterments to and extensions of the existing municipal light and electric power generation, transmission, and distribution system of the City; authorizing the issuance and sale of municipal light and power revenue bonds for the purposes of providing funds to pay part of the cost of carrying out that system or plan, providing for the reserve fund requirement (if necessary), and paying the costs of issuance of the bonds; providing parameters for the bond sale terms including conditions, covenants, and other sale terms; describing the lien of the bonds and authorizing their issuance as either senior lien parity bonds or junior lien bonds; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This legislation provides the legal authorization to issue up to $500 million of bonds in 2026 to fund a portion of capital expenditures for Seattle City Light's system outlined in the proposed 2026-2031 Capital Improvement Plan (CIP). Approximately $200 million of this borrowing would be issued in connection with a plan for potential debt optimization, if market conditions are favorable. Debt optimization involves redeeming higher interest debt with operating cash and separately issuing new lower interest debt to fund capital projects. This approach reduces overall interest costs without increasing the debt burden or extending the term of outstanding debt.

Although the budget, capital plan and rates make specific assumptions about the use of debt financing for a certain share of the capital program, separate authorization for the issuance of bonds is technically required.

The bond proceeds combined with internally generated funds will support City Light's capital program for about one year. The bond proceeds may also be used to make a deposit to the bond debt service reserve fund (DSRF) and to pay issuance costs. As described in the legislation, bonds would have a maximum maturity of 40 years.

Major projects supported by the bond issue include the replacement of overhead and underground distribution equipment (including the accelerated pole replacement program), and other distribution related projects such as overhead and underground service connection work for General Service customers. For further information about City Light's capital projects, please see the 2026-2031 CIP.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☐ **Yes** ☒ **No**

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?
No.

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?
No.

c. Does this legislation affect a piece of property?
No.

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.
N/A

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
N/A

iii. What is the Language Access Plan for any communications to the public?
N/A

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
N/A

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
N/A

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?
N/A

g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
No.

5. ATTACHMENTS

Summary Attachments: None.

File #: CB 121119, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the levy of property taxes; levying taxes on all real and personal property in The City of Seattle, for the year beginning on the first day of January 2026, as allowed by and for the purposes of the laws authorizing those taxes, which include providing for general obligation bond interest and redemption requirements; and ratifying and confirming certain prior acts.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. There is levied a tax on all taxable property, both real and personal, within The City of Seattle and subject to taxation under the laws of the State of Washington in the maximum amount of $920,643,980, which is calculated as $3.02 per $1,000 of estimated assessed value of all taxable property in the city. This amount includes:

A. Levies whose amounts this ordinance increases by one percent over the prior year's amount, in accordance with the limit factor in chapter 84.55 RCW:

Levy	**Authority**
Levy for general municipal purposes	Chapter 84.52 RCW
Library maintenance and services	Ordinance 125809
Low-income housing	Ordinance 126837
Transportation	Ordinance 127053

B. Levies pursuant to newly enacted ordinances:

Levy	**Authority**	**First-year collection amount**
Democracy vouchers	Ordinance 127204	$4,500,000

Families, Education, Preschool, and Promise	Ordinance 127238	$209,716,667

C. Other levies:

Levy	**Authority**	**Amount**
Firemen's Pension Fund	RCW 41.16.060	$0.225/$1,000 of estimated assessed value
Additional dollar amount from increase in assessed value	RCW 84.55.010(1)(a)-(e)	The actual increase in assessed value
Refunds	RCW 84.55.070, 84.68.040, and 84.69.180	The highest lawful amount that the King County Assessor certifies

Section 2. The King County Assessor shall reduce any amount in Section 1 of this ordinance as necessary to comply with law.

Section 3. The one percent increase authorized in subsection 1.A of this ordinance and the increase in assessed value from subsection 1.C of this ordinance are available for any City purpose for which the City's regular levy may be applied, and they may be deposited in any appropriate fund for those purposes, except to the extent another ordinance explicitly states otherwise.

Section 4. A separate tax of $16,154,900, applicable to all taxable property within The City of Seattle, is levied to raise revenue to provide for the interest on and redemption of voter-approved general obligation bonds for 2026.

Section 5. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 6. Any act pursuant to the authority of this ordinance taken after its passage and prior to its

effective date is ratified and confirmed.

Section 7. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this ____day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
CBO	Richard Dadzie	Alexandria Zhang

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements, for the year beginning on the first day of January 2026; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This ordinance imposes the City's property tax for 2026 to pay for City government activities and for general obligation bond interest and redemption.

RCW 84.55.010 provides that the City may, with a simple majority vote of the Council, levy a property tax increase equal to inflation but not greater than a 1% increase over the prior year's regular property tax collection. If inflation is lower than 1%, the law requires a majority plus one vote, with a finding of substantial need, to have a tax increase exceed inflation to the maximum of 1%. Inflation is measured by the implicit price deflator for the United States published in September. In most years, the inflation rate will exceed 1%. This year the rate prior to revision is 2.1%. Thus, the attached Bill does not contain, and the Council will not need to make a finding of substantial need with approval by a majority plus one vote to provide for the use of 101% as the regular property tax limit factor. The Council may not increase regular property taxes above 1% without a vote of the people.

The current 7-year Families, Education, Preschool and Promise levy lid lift (Ord. 125604) expires in 2025. Based on voter approval, the City's regular levy includes for 2026 collection, the new Families, Education, Preschool and Promise levy lid lift with a first-year levy amount of $209,716,667. Altogether, these changes result in an overall increase from 2025 of $112,992,323, which does not include changes in the excess levy for redemption of general obligation bonds, the "refund fund levy" or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or increases in the value of state-assessed property.

It also does not include levy amounts for the Metropolitan Parks 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. The MPD began collecting tax revenues in the 2016 tax collection year.

Additionally, this ordinance includes a levy of $16,154,900 for interest on and redemption of voter-approved general obligation bonds for the fiscal year 2026, a decrease of $10,000 from the amount levied for collection in 2025. This amount includes the payment amount against the Seawall bond.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Expenditure Change ($); General Fund	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
Expenditure Change ($); Other Funds	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

Revenue Change ($); General Fund	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$0.93m	**$0.94m**	**$0.95m**	**$0.96m**	**$0.97m**
Revenue Change ($); Other Funds	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$2.7m	**$2.7m**	**$2.7m**	**$2.8m**	**$2.8m**

Number of Positions	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
Total FTE Change	**2026 est.**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**

3.b. Revenues/Reimbursements

☒ **This legislation adds, changes, or deletes revenues or reimbursements.**

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2025 Revenue	2026 Estimated Revenue
00100 General Fund	General Fund	Property Tax	$330,954,429	$327,449,351
16418/16419 2016 Housing Levy Capital Fund/2016 Levy O&M Fund	Office of Housing	Property Tax	$138,608,596	$138,608,596

18200 2019 Library Levy Fund	Seattle Public Library	Property Tax	$31,920,296	$32,239,499
12300 Election Vouchers Fund	Ethics & Elections Commission	Property Tax	$3,000,000	$4,500,000
17876 Families, Education, Preschool and Promise Fund	Dept. of Education & Early Learning	Property Tax	$91,184,581	$209,716,667
10399 2025 Transportation Levy	Transportation	Property Tax	$187,000,000	$188,870,000
20140 UTGO Bond Interest & Redemption Fund	FAS	Property Tax	$16,164,900	$16,154,900
TOTAL			**$798,832,802**	**$917,539,012**

Revenue/Reimbursement Notes:

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Without this legislation, no **increase** in property tax revenue, other than that resulting from a voted levy lid lift, new construction, improvements to property, construction of wind turbine facilities classified as personal property, and any increase in the value of state-assessed property, may be authorized. The cost of not implementing this legislation is the 1% increase over the 2025 regular levy, estimated to be $3.6 million. If not passed, the County Assessor will levy the same amounts (general expense and levy lid lifts) as levied for the 2025 tax collection year plus any newly voter-approved levy lid lifts, amounts resulting from new construction, improvements to property, construction of wind turbine facilities classified as personal property, and any increase in the value of state-assessed property.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.

See the "Anticipated Revenue" Table above for affected departments.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The revenues generated through the property tax, both general expense and levy lid lifts for particular purposes, support a broad range of government services, many of which support vulnerable or historically disadvantaged communities. This legislation has no policy or program implementation ramifications affecting vulnerable or historically disadvantaged communities beyond providing the underlying funding that supports City programs. Increases in taxes may disproportionately affect low-income individuals.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the public?

N/A.

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effects on carbon emissions.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effect.

e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?

N/A.

5. CHECKLIST

☒ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

File #: CB 121120, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2026, representing an increase above the regular property taxes levied for collection in 2025; and ratifying and confirming certain prior acts.

WHEREAS, to increase regular property taxes, RCW 84.55.120, since the approval of "Referendum 47" on November 4, 1997, requires the City to enact a separate ordinance indicating the change in taxes from the previous year in terms of percentage and total amount; and

WHEREAS, The City of Seattle proposes to make its regular property tax levy for collection in 2026 in the amount reflected in the companion ordinance to this bill, which is commonly known as the "Long Property Tax Ordinance"; and

WHEREAS, the Long Property Tax Ordinance for 2026 authorizes an increase above the amount of regular property taxes levied for collection in 2025; and

WHEREAS, pursuant to RCW 84.55.120, after proper notice was given, the City Council held public hearings on October 7, 2025, and November 6, 2025, to consider The City of Seattle's 2026 budget and the regular property tax levy to support it; and

WHEREAS, notice of the City Council's consideration of this ordinance has been provided in the usual manner for other proposed City ordinances; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Regular property taxes for collection in 2026 are authorized in the amount reflected in the ordinance introduced as Council Bill 121119. Not including increases resulting from the addition of new

construction, construction of wind turbine facilities classified as personal property, improvements to property, and any increase in the value of state-assessed property, the regular property tax levy for 2026 collection represents an increase above regular property taxes levied for collection in 2025 (excluding the "refund fund levy" in both instances) of $112,992,323, which is a 14.48 percent increase. These regular property tax levies for collection in 2025 and 2026 include regular property tax “levy lid lifts” previously approved by the voters of The City of Seattle.

Section 2. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
CBO	Richard Dadzie	Alexandria Zhang

1. BILL SUMMARY

Legislation Title: AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2026, representing an increase above the regular property taxes levied for collection in 2025; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This legislation, commonly known as the "Short Property Tax Ordinance" reflects changes in the regular property taxes in terms of dollars and percentages. It is a companion to the ordinance authorizing Seattle's property tax levies, commonly known as the "Long Property Tax Ordinance."

Since the approval of Referendum 47 in November 1997, state law has required that taxing jurisdictions adopt, by a majority of their legislative body, a separate ordinance authorizing regular property tax increases, other than increases due to certain excluded assessed property values identified below. The ordinances must show the authorized increase in terms of both dollars and percentages. Due to the exclusion of increases due to new construction, construction of wind turbine facilities classified as personal property, improvements to property, the value of state-assessed property, and refund adjustments to the levy amount, the actual year-over-year change in the City's regular levy will differ from the calculated change in this legislation. Seattle's Long Property Tax legislation, which is the authorizing legislation for the City's property tax levy, provides a more detailed description of Seattle's actual property tax levy and revenues.

The City of Seattle's 2025 levy for collection in 2026 includes a first-year levy amount of $209,716,667 for the recently approved Families, Education, Pre-School and Promise levy lid lift. The current 2019 Families, Education, Pre-School and Promise levy lid lift expires in 2025. Additionally, due to the 1 percent increase in the regular property tax levy proposed in the attached Bill, the City of Seattle's 2025 levy for collection in 2026 represents an increase of $112,992,323 (14.48%) from 2025. As noted above, this does not include the "refund fund levy," or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or an increase in the value of state-assessed property.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Please see the Fiscal Note to the 2026 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

Please see the Fiscal Note to the 2026 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Please see the Fiscal Note to the 2026 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.

See the "Anticipated Revenue" Table above for affected departments.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No.

c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The revenues generated through the property tax, both general expense and levy lid lifts for particular purposes, support a broad range of government services, many of which support vulnerable or historically disadvantaged communities. This legislation has no policy or program implementation ramifications affecting vulnerable or historically disadvantaged communities beyond providing the underlying funding that supports City programs. Increases in taxes may disproportionately affect low-income individuals.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

iii. What is the Language Access Plan for any communications to the public?

N/A.

d. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effects on carbon emissions.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effect.

e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?

N/A.

5. CHECKLIST

☒ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

File #: CB 121115, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to funding from non-City sources; authorizing the Mayor or designee to accept grants, enter into revenue-backed service contracts, and carry forward related appropriations.

WHEREAS, many grants to City departments are accepted via annual grant acceptance ordinances, but several other recurring or multi-year grants are known and assumed in the annual budget; and

WHEREAS, unspent grant appropriations typically carry forward to subsequent years, backed by the revenue previously received; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Attachment A to this ordinance lists approximate appropriation amounts in the 2026 Budget (introduced as Council Bill 121116) that are backed, or are anticipated to be backed, by grants and service contracts. The Mayor or the Mayor's designee, including directors of City departments and offices listed in Attachment A, are authorized to accept new grants or revenue-backed service contracts consistent with the amounts listed. All unspent funds so appropriated and listed in Attachment A shall carry forward to subsequent fiscal years until they are exhausted or abandoned by ordinance. Additionally, on December 31 annually, for each appropriation, if the remaining funds are $1.00 or less, that appropriation is abandoned.

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the _____ day of _____, 2025, and signed by

me in open session in authentication of its passage this _____ day of _____, 2025.

_____

President _____ of the City Council

Approved by me this _____ day of _____, 2025.

_____

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2025.

_____

Scheereen Dedman, City Clerk

(Seal)

Attachments:
Attachment A - 2026 Proposed Budget Grant Acceptance Detail Table

Item No.	Department/Office	Title	Funder	Purpose Statement	Fund	Acceptance Amount	Appropriated in 2026 Budget
New Grant Awards, Community Development Block Grant						**$8,918,185**	**$8,918,185**
1.1	Human Services Department	Community Development Block Grant 2026	Federal Department of Housing and Urban Development (HUD)	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	16200 - Human Services Fund	7,249,213	7,249,213
1.2	Office of Housing	Community Development Block Grant 2026	Federal HUD	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	16600 - Office of Housing Fund	160,972	160,972
1.3	Office of Immigrant and Refugee Affairs	Community Development Block Grant 2026	Federal HUD	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	00100 - General Fund	700,000	700,000
1.4	Seattle Parks and Recreation	Community Development Block Grant 2026	Federal HUD	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	10200 - Park And Recreation Fund	808,000	808,000
New Grant Awards, Other						**$103,992,304**	**$103,992,304**
1.5	Department of Education and Early Learning	ECEAP Grant 2025-2026 School Year	Washington State Department of Children, Youth and Families (DCYF)	The Early Childhood Education and Assistance Program (ECEAP) provides high quality preschool services for low-income families.	00100 - General Fund	3,152,673	3,152,673
1.6	Department of Education and Early Learning	ECEAP Grant 2026-2027 School Year	Washington DCYF	The Early Childhood Education and Assistance Program (ECEAP) provides high quality preschool services for low-income families.	00100 - General Fund	3,118,221	3,118,221
1.7	Department of Education and Early Learning	Upward Bound Grant 2025-2026 School Year	Federal Department of Education	Upward Bound focuses on low-income and/or first generation students who cannot go to college without additional academic assistance and pre-college counseling.	00100 - General Fund	280,166	280,166
1.8	Department of Education and Early Learning	Upward Bound Grant 2026-2027 School Year	Federal Department of Education	Upward Bound focuses on low-income and/or first generation students who cannot go to college without additional academic assistance and pre-college counseling.	00100 - General Fund	259,414	259,414
1.9	Human Services Department	Caregiver Training Contract	Washington State Department of Social and Health Services (DSHS)	State contract for homecare worker training	16200 - Human Services Fund	2,820,124	2,820,124
1.10	Human Services Department	Medicaid Transform Demo Program	Washington DSHS	Federal indirect funding for improvements in the healthcare system	16200 - Human Services Fund	2,960,415	2,960,415
1.11	Human Services Department	Northwest Geriatric Workforce Enhancement Grant	University of Washington	Federal indirect funding for older adult workforce enhancement	16200 - Human Services Fund	41,033	41,033

1.12	Human Services Department	Respite - AWHI	Washington DSHS	State contract for health insurance for respite care workers	16200 - Human Services Fund	200,000	200,000
1.13	Human Services Department	Senior Farmers Market Federal	Washington DSHS	Federal indirect contract for nutrition food for older adults	16200 - Human Services Fund	6,628	6,628
1.14	Human Services Department	Senior Farmers Market State	Washington DSHS	State contract for nutritious food for older adults	16200 - Human Services Fund	66,593	66,593
1.15	Human Services Department	Title XIX Admin Claiming	Washington DSHS	Federal indirect grant for administration support for the Medicaid case management program	16200 - Human Services Fund	983,186	983,186
1.16	Human Services Department	Child Care Nutrition Grant	Washington State Office of the Superintendent of Public Instruction	Federal indirect grant providing nutrition food in childcare settings	16200 - Human Services Fund	934,445	934,445
1.17	Human Services Department	Care Transitions Funding	Washington DSHS	This state grant provides Care Transitions funding for Area Agency on Aging care coordinators to help transition clients ready for hospital discharge into home and community-based settings.	16200 - Human Services Fund	215,554	215,554
1.18	Human Services Department	OAA Elder Abuse	Washington DSHS	Federal indirect grant for elder abuse prevention	16200 - Human Services Fund	17,806	17,806
1.19	Human Services Department	Emergency Solutions Grant	Federal HUD	Federal grant to assist individuals and families regain stability in permanent housing	16200 - Human Services Fund	795,186	795,186
1.20	Human Services Department	Senior Expanded Nutrition	Washington DSHS	State grant providing expanded older adult nutrition programs	16200 - Human Services Fund	175,398	175,398
1.21	Human Services Department	Health Home Full Life Care	Full Life Care	Federal indirect grant providing care coordination services for older adults	16200 - Human Services Fund	510,841	510,841
1.22	Human Services Department	Housing Opportunities for Person With AIDS Grant	Federal HUD	Federal grant that supports housing needs for individuals with HIV/AIDS	16200 - Human Services Fund	3,754,139	3,754,139
1.23	Human Services Department	Kinship Caregiver	Washington DSHS	State grant providing supportive services to kinship caregivers	16200 - Human Services Fund	247,773	247,773
1.24	Human Services Department	Kinship Navigator	Washington DSHS	State grant providing resource coordination for kinship caregivers	16200 - Human Services Fund	260,078	260,078
1.25	Human Services Department	Nutrition Services Incentive Program	Washington DSHS	Federal indirect grant for nutrition programs for older adults	16200 - Human Services Fund	640,495	640,495
1.26	Human Services Department	Senior Citizens Services Act	Washington DSHS	State grant providing a variety of supportive services for older adults	16200 - Human Services Fund	2,261,667	2,261,667
1.27	Human Services Department	State Family Caregiver	Washington DSHS	State grant for caregiver support programs	16200 - Human Services Fund	3,233,235	3,233,235

1.28	Human Services Department	Summer Food Program	Washington State OSPI	Federal indirect grant providing nutritious food for children in the summer	16200 - Human Services Fund	586,319	586,319
1.29	Human Services Department	Seattle Housing Authority - Aging and Disability Services	Seattle Housing Authority	Grant from the Seattle Housing Authority to provide case management and other supportive services to aide residents in maintaining housing.	16200 - Human Services Fund	669,472	669,472
1.30	Human Services Department	Sr Drug Education	Washington DSHS	State grant for drug education to older adults	16200 - Human Services Fund	17,668	17,668
1.31	Human Services Department	Senior Nutrition Programs State	Washington DSHS	Grant for senior nutrition programs including congregate nutrition, home delivered meals, nutrition education, and senior farmers market nutrition program.	16200 - Human Services Fund	477,617	477,617
1.32	Human Services Department	OAA Title III-B	Washington DSHS	Federal indirect grant for supportive services for older adults	16200 - Human Services Fund	3,583,678	3,583,678
1.33	Human Services Department	OAA Title III-C1	Washington DSHS	Federal indirect grant for congregate nutrition services for older adults	16200 - Human Services Fund	2,230,697	2,230,697
1.34	Human Services Department	OAA Title III-C2	Washington DSHS	Federal indirect grant for home delivered nutrition services for older adults	16200 - Human Services Fund	1,489,223	1,489,223
1.35	Human Services Department	OAA Title III-D	Washington DSHS	Federal indirect grant for health promotion programs for older adults	16200 - Human Services Fund	151,781	151,781
1.36	Human Services Department	OAA Title III-E	Washington DSHS	Federal indirect grant for caregiver support programs for older adults	16200 - Human Services Fund	1,050,093	1,050,093
1.37	Human Services Department	Vets Directed Care	Washington DSHS	Federal indirect grant for home and community-based services for veterans	16200 - Human Services Fund	30,017	30,017
1.38	Human Services Department	Supportive Services for Victims of Elder Abuse	University of Washington	Federal Victims of Crime Act funds to provide assistance and supportive services to victims of elder abuse.	16200 - Human Services Fund	176,873	176,873
1.39	Human Services Department	King County Veteran, Seniors, & Human Services Levy	King County	Local grant to help veterans and older adults live healthy, productive, and meaningful lives	16200 - Human Services Fund	1,349,347	1,349,347
1.40	Human Services Department	Washington CARES Program	Washington DSHS	Funding to support the expansion of the state's WA CARES program in Seattle and King County by providing outreach, provider network development, and beneficiary services.	16200 - Human Services Fund	157,331	157,331
1.41	Human Services Department	Title XIX Federal	Washington DSHS	Federal grant for Medicaid Long Term Services & Supports	16200 - Human Services Fund	25,936,680	25,936,680
1.42	Human Services Department	Title XIX State	Washington DSHS	State grant for Long Term Services & Supports	16200 - Human Services Fund	25,936,680	25,936,680
1.43	Office of Immigrant and Refugee Affairs	New Citizenship Program Grant 26	Washington DSHS	This grant supports the participation of State benefits recipients in the Office of Immigrant and Refugee Affairs' New Citizen Program, which provides assistance to income-qualified individuals to apply for naturalization using a case management	00100 - General Fund	870,000	870,000

				model. Matching funding is not required. The grant funding is for the current state fiscal year.			
1.44	Office of Immigrant and Refugee Affairs	New Citizenship Program Grant 26	Seattle Housing Authority	This grant supports the participation of Seattle Housing Authority residents in the Office of Immigrant and Refugee Affairs' New Citizen Program, which provides assistance to income-qualified individuals to apply for naturalization using a case management model. The grant funding is for the existing calendar year.	00100 - General Fund	53,649	53,649
1.45	Office of the Mayor	Casey Family Programs Grant	Casey Family Foundation	Private grant to support 3.0 temporary FTE for research, planning, and implementation of programming related to public safety.	00100 - General Fund	500,000	500,000
1.46	Seattle Center	FY 2026 Section 5337 State of Good Repair HIFG and FY 2025 Section 5307 Formula Funding - Monorail System Preservation	Federal Transit Administration	FTA (Federal Transition Administration) funded preventative maintenance grants for Monorail in fiscal years 2026/2027.	11410 - Seattle Center Fund	1,207,213	1,207,213
1.47	Seattle Department of Transportation	Maintenance for the First Hill Streetcar Line (2025-2026)	Federal Transit Administration	This grant funds vehicle and facility preventive maintenance, corrective maintenance, expected vehicle overhauls and other defects for the First Hill Streetcar line. Funded maintenance work supports the multiple population groups meeting several equity criteria at rates higher than the regional average, including people of color, people with low incomes, people aged 65+, people with disabilities, and people with low English proficiency.	10800 - Seattle Streetcar Operations	409,685	409,685
1.48	Seattle Department of Transportation	Aurora Transit Corridor & Safety Grant	Washington State Department of Transportation	This project will design and construct improvements along the Aurora Avenue North corridor. This project seeks to improve safety, mobility, and accessibility for all travelers. Improvements may include new sidewalks, transit improvements, medians/access management, lighting, signalized crossings, and potential roadway channelization changes.	13000 - Transportation Fund	5,500,000	5,500,000
1.49	Seattle Fire Department	Urban Area Security Initiative (UASI) Grant	Federal Department of Homeland Security	This grant assists high-threat, high density Urban Areas in efforts to build, sustain, and deliver the capabilities necessary to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.	00100 - General Fund	644,328	644,328
1.50	Seattle Municipal Court	Therapeutic Court Grant 25/26	Washington State Administrative Office of the Court	The grant is to supplement client support for those who appear before the court with substance use disorders or other behavioral health needs and to engage those individual with community-based therapeutic interventions.	00100 - General Fund	165,000	165,000
1.51	Seattle Municipal Court	Therapeutic Court Grant 26/27	Washington State Administrative Office of the Court	The grant is to supplement client support for those who appear before the court with substance use disorders or other behavioral health needs and to engage those individual with community-based therapeutic interventions.	00100 - General Fund	165,000	165,000
1.52	Seattle Parks and Recreation	Community Services Block Grant Federal	Washington State Department of Commerce	This funding supports the Seattle Conservation Corps, a jobs training program for homeless adults.	10200 - Park And Recreation Fund	181,812	181,812
1.53	Seattle Parks and Recreation	Community Services Block Grant State	Washington State Department of Commerce	This funding supports the Seattle Conservation Corps, a jobs training program for homeless adults.	10200 - Park And Recreation Fund	95,110	95,110

1.54	Seattle Police Department	DHS Securing the Cities Grant	Federal Department of Homeland Security	This grant provides funds to establish a land-based radiological and nuclear detection program, initially in the UASI identified Seattle Urban Area (Seattle, Bellevue, King County, Pierce County, Snohomish County, etc.). SPD is committed to be the Lead Agency on the Securing the Cities grant program issued by the Department of Homeland Security (DHS), Countering Weapons of Mass Destruction Office through the duration of the grant program. As the Lead Agency, SPD is committed to sustaining existing partnerships and building new partnerships with those entities identified as Principal Partners. This includes expanding the program across the remainder of the State of Washington and the neighboring states outlined by the Program requirements. This is a yearly allocation that will primarily focus on the continuation of the Program and funding the purchase and distribution of approved equipment.	00100 - General Fund	562,500	562,500
1.55	Seattle Police Department	Internet Crimes Against Children Grant 2024-2026	Federal Department of Justice	This annual grant provides funding to maintain the Northwest Regional Internet Crimes Against Children (ICAC) Task Force to address technology-facilitated child exploitation. This grant supports 1.0 FTE Program Manager.	00100 - General Fund	770,892	770,892
1.56	Seattle Police Department	Justice Assistance Grant 2025	Federal Bureau of Justice Assistance	The City of Seattle as the identified Fiscal Agent, annually submits a joint application on behalf of the City of Seattle and surrounding jurisdictions. This joint application represents the highest priorities for the 13 jurisdictions for preserving and supporting a variety of law enforcement programs aimed at preventing and reducing crime, providing services to victims, purchasing much needed law enforcement and investigative equipment, enhancing law enforcement training and officer safety, implementing community-based programs, providing law enforcement overtime, and streamlining and augmenting technology systems. JAG provides SPD with funds for three Crime Prevention Coordinators at approximately 80% of a year and has done so since 2009 when the city budget could not sustain these staff positions.	00100 - General Fund	918,880	918,880
1.57	Seattle Police Department	State Homeland Security Grant	Federal Department of Homeland Security	This grant provides funding to assist state, local, tribal, and territorial efforts to build, sustain, and deliver the capabilities necessary to prevent, prepare for, protect against, and respond to acts of terrorism. For FY 2024, the focus is on the criticality of information sharing and collaboration to building a national culture of preparedness and protecting against terrorism and other threats to national security.	00100 - General Fund	230,000	230,000
1.58	Seattle Police Department	Urban Area Security Initiative (UASI) Grant	Federal Department of Homeland Security	This grant assists high-threat, high density Urban Areas in efforts to build, sustain, and deliver the capabilities necessary to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.	00100 - General Fund	939,689	939,689
Previously Accepted Grant Awards via Another Ordinance, Other							**$77,743,765**
1.59	Seattle Department of Transportation	1. West Seattle and Ballard Link Extensions Project 2. NE 130th St Infill Station Nonmotorized Access Improvements	Sound Transit	GA 0068-18 - This agreement provides funding for review and permitting of the West Seattle and Ballard Link Extensions. The base agreement for this project was accepted in Ordinance 125563. GA 0085-23 - This agreement provides funding for SDOT's delivery of nonmotorized station access improvements at the NE 130th St infill station. The base agreement for this project was accepted in Ordinance 126701.	13000 - Transportation Fund		5,090,374
1.60	Seattle Department of Transportation	University of Washington Major Institution Master	University of Washington	The purpose of this agreement is transportation mitigation for the University of Washington Seattle Campus Master Plan and the RapidRide J-Line project.	13000 - Transportation Fund		3,292,023

		Plan (UW MIMP)					
1.61	Seattle Department of Transportation	Seattle Safe Streets	Federal Highway Administration	This grant will implement signalized intersection treatments, unsignalized intersection treatments, protected bike lanes, new sidewalks, and arterial traffic calming treatments in the southeast and SODO neighborhoods of Seattle. This was originally accepted in Ordinance 126875.	13000 - Transportation Fund		12,000,000
1.62	Seattle Department of Transportation	FY 2023 5309 Capital Investment Grant - RapidRide J Line BRT	Federal Transit Administration	The RapidRide Roosevelt project will provide electric bus rapid transit (BRT) service between downtown Seattle and the Roosevelt neighborhood in northeast Seattle, while serving the Belltown, South Lake Union, Eastlake, and University District neighborhoods. This grant funding is from the Federal Transit Administration (FTA) through the Section 5309 Fixed Guideway Capital Investment Grants Allocations Small Starts program for federal fiscal year 2023. This was originally accepted in Ordinance 126875.	13000 - Transportation Fund		18,201,000
1.63	Seattle Department of Transportation	City of Seattle - N 130th St/Roosevelt Way NE/NE 125th St Multimodal Cor	Washington Department of Transportation	This grant funding is from the Washington State Department of Transportation (WSDOT) Regional Mobility Grant (RMG) program for the 2023-2025 and 2025-2027 biennia. This grant provides funding to the City of Seattle to improve transit access and implement multimodal corridor improvements on NE 130th St along Roosevelt Way NE and 125th St to connect light rail riders to the future NE 130th St light rail station. This was originally accepted in Ordinance 126931.	13000 - Transportation Fund		7,500,000
1.64	Seattle Department of Transportation	Aurora Avenue N Safety and Transit Access Improvements Grant	Federal Transit Administration	These funds advance the conceptual designs for the Aurora Avenue N Safety and Transit Access Improvements project. This was originally accepted in Ordinance 127069.	13000 - Transportation Fund		871,302
1.65	Seattle Department of Transportation	E Marginal Way S Grant	Federal Highway Administration	This grant funds mill and overlay the asphalt pavement on Roosevelt Way between NE 92nd St and 15th Ave NE. This was originally accepted in Ordinance 127069.	13000 - Transportation Fund		6,880,000
1.66	Seattle Department of Transportation	Roosevelt Way Grant	Federal Highway Administration	This grant funds mill and overlay the asphalt pavement on E Marginal Way S, between 1st Ave S and 16th Ave S. This was originally accepted in Ordinance 127069.	13000 - Transportation Fund		7,920,000
1.67	Seattle Department of Transportation	North 130th Bitter Lake to Haller Lake Mobility grant	Federal Highway Administration	This federal grant funding is for the design phase of the N 130th St - Bitter Lake to Haller Lake Mobility Improvements project. This project will establish a new multimodal corridor to connect riders to the future N 130th St light rail station, including improvements for transit operations and reliability, safety, and nonmotorized access. This item was accepted as part of Ordinance 127149.	13000 - Transportation Fund		2,730,000
1.68	Seattle Department of Transportation	Uptown to South Lake Union Transit Corridor Grant	Federal Highway Administration	This project will construct a new transit corridor within and between the Uptown and South Lake Union Regional Growth Centers, providing direct transit access to the future SLU Light Rail Station. Improvements may include trolley wire infrastructure, bus lanes, lane markings, pavement restoration, signal optimization for transit, bus stops and bus amenities, and improvements to the public realm that will facilitate a transit- and pedestrian prioritized street. This item was accepted as part of Ordinance 127216.	13000 - Transportation Fund		7,200,000
1.69	Seattle Department of Transportation	SMART Phase II Grant Sub-Recipient Funding	Federal Highway Administration	This project will construct a protected bike lane from S Spokane Street to S Alaska Street and new shared use path in the center median park from S Alaska Street to Columbian Way S. This grant award will fund the design phase for this work. This item was accepted as part of Ordinance 127216.	13000 - Transportation Fund		409,066

1.70	Seattle Department of Transportation	Surface Transportation Block Grant program	Federal Highway Administration	This project will construct new bus stops and bus stop amenities, which may include upgraded sidewalks, protected bike lanes, new and upgraded pedestrian crossings, pavement restoration, signal improvements, updated channelization and lane marking, storm water drainage improvements, pedestrian lighting, street trees, and landscaping. This grant is included for acceptance in the 2025 Year-End Acceptance Ordinance.	13000 - Transportation Fund		1,500,000
1.71	Seattle Department of Transportation	Renton Ave S Grant	Federal Highway Administration	The project will design and construct safety and other improvements to pedestrian, bicycle and roadway facilities. This grant is included for acceptance in the 2025 Year-End Acceptance Ordinance.	13000 - Transportation Fund		2,000,000
1.72	Seattle Department of Transportation	Central Area Neighborhood Greenway Grant	Washington State Department of Transportation	This project will construct 20 MPH Speed Zone Designation and Signs, Speed Humps/Cushions, High-visibility, Crosswalks, Stop Line at Controlled Crosswalks, Stop Signs, Prohibit Turn-on-Red, Rectangular Rapid Flashing Beacons, ADA Curb Ramps, Bicycle Boulevard, and Bicycle Wayfinding Signs and Markings. This grant is included for acceptance in the 2025 Year-End Acceptance Ordinance.	13000 - Transportation Fund		2,150,000
					Grand Total	**$112,910,489**	**$190,654,254**

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Candice Foote

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to funding from non-City sources; authorizing the Mayor or designee to accept grants, enter into revenue-backed service contracts, and carry forward related appropriations.

Summary and Background of the Legislation: This ordinance enables the Mayor or his designee, including department directors, to accept grants, contract revenue, and/or private funds from various agencies and organizations and authorizes the expenditure of funding backed by their respective revenue sources in the 2026 fiscal year.

The attached ordinance contains requests related to grants or other funding agreements. It includes language that automatically abandons automatic carryforward items between $0.00 and $1.00 without returning to Council. This provision assists departments in cleaning up small remaining appropriation authority before carryforward processes run. Remaining grant balances over $1.00 will continue to come to Council for abandonment.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ **Yes** ☒ **No**

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ **Yes** ☐ **No**

Expenditure Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$13,330,412				
Expenditure Change ($); Other Funds	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$177,323,842				

Revenue Change ($); General Fund	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$13,330,412				
Revenue Change ($); Other Funds	**2026**	**2027 est.**	**2028 est.**	**2029 est.**	**2030 est.**
	$177,323,842				

The Expenditure Change above reflects appropriation included in the 2026 Proposed Budget that is supported by grants or other funding agreements expected in 2026.

3.a. Appropriations

☐ **This legislation adds, changes, or deletes appropriations.**

Appropriations are determined by the Adopted Budget ORD Attachment A.

3.b. Revenues/Reimbursements

☐ **This legislation adds, changes, or deletes revenues or reimbursements.**

Revenues are included in the Adopted Budget Revenue assumptions.

3.c. Positions

☐ **This legislation adds, changes, or deletes positions.**

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts. No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources. None.

Please describe any financial costs or other impacts of *not* implementing the legislation. Without these resources, departments will be unable to carryout the work as described in Attachment A – 2026 Proposed Budget Grant Acceptance Detail Table (Grant Attachment A) without affecting other resources.

Please describe how this legislation may affect any City departments other than the originating department. This legislation is prepared by the City Budget Office on behalf of other departments and impacts a number of departments' 2026 budgets as outlined in Grant Attachment A.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation? No

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation? No

c. Does this legislation affect a piece of property? No

d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

Please see Grant Attachment A to this document for additional details regarding the types and locations of items being accepted.

i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

Please see Grant Attachment A to this document for additional details regarding the types and locations of funding being accepted.

ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

Please see Grant Attachment A to this document for additional details regarding the types and locations of funding being accepted.

iii. What is the Language Access Plan for any communications to the public?

Please see Grant Attachment A to this document for additional details regarding the types and locations of funding being accepted.

e. Climate Change Implications

i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Please see Grant Attachment A to this document for additional details on grants and service contracts that may affect carbon emissions.

ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

Please see Grant Attachment A to this document for additional details on agreements that may affect Seattle's resiliency.

f. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?

Funding goals are outlined in specific agreements. Please see Grant Attachment A to this document for details on the funding purpose as it pertains to agreement goals.

g. **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?** Grant or service contract funded projects and commitments are outlined in specific agreements. Please see Grant Attachment A to this document for details on the agreement purpose.

5. CHECKLIST

☐ **Is a public hearing required?**

☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**

☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?** Yes

☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments: None.

Legislation Text

File #: CF 314546, **Version:** 1

City Council Changes to the 2026 Proposed Budget and the 2026 - 2031 Proposed Capital Improvement Program.