



SEATTLE CITY COUNCIL

Governance, Accountability, and Economic Development Committee

Agenda

Public Hearing

Thursday, September 11, 2025

2:00 PM

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

Sara Nelson, Chair
Robert Kettle, Vice-Chair
Joy Hollingsworth, Member
Maritza Rivera, Member
Mark Solomon, Member

Chair Info: 206-684-8809; Sara.Nelson@seattle.gov

[Watch Council Meetings Live](#) [View Past Council Meetings](#)

Council Chamber Listen Line: 206-684-8566

The City of Seattle encourages everyone to participate in its programs and activities. For disability accommodations, materials in alternate formats, accessibility information, or language interpretation or translation needs, please contact the Office of the City Clerk at 206-684-8888 (TTY Relay 7-1-1), CityClerk@Seattle.gov, or visit <https://seattle.gov/cityclerk/accommodations> at your earliest opportunity. Providing at least 72-hour notice will help ensure availability; sign language interpreting requests may take longer.



SEATTLE CITY COUNCIL
**Governance, Accountability, and Economic
Development Committee**
Agenda
September 11, 2025 - 2:00 PM
Public Hearing

Meeting Location:

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

Committee Website:

seattle.gov/council/committees/governance-accountability-and-economic-development

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. Approval of the Agenda

C. Public Comment

D. Items of Business

**1. Response to Statement of Legislative Intent (SLI)
CBO-003S-A-2: Underspend, Fiscal Monitoring, and Grants**

Supporting
Documents:

[SLI Response](#)

[Att A - 2018-2023 Underspend Detail](#)

[Att B - 2025 Q2 Budget vs Actual Report](#)

[Att C - Grant and Service Contract Data](#)

[CBO Presentation](#)

[OH Presentation](#)

Briefing and Discussion

Presenters: Dan Eder, Director, and Zack Kuentz, City Budget Office;
Maiko Winkler-Chin, Director, Andréa Akita, and Kelli Larsen, Office of
Housing; Tom Mikesell and Jennifer LaBrecque, Council Central Staff

2. [CB 121072](#) **AN ORDINANCE** relating to updating the structure and processes of the Office of City Auditor; amending Chapter 3.40 and Sections 14.08.040 and 14.08.050 of the Seattle Municipal Code; and repealing Section 15.52.100 of the Seattle Municipal Code.

Supporting

Documents: [Summary and Fiscal Note](#)
 [City Auditor Memo](#)
 [City Auditor Presentation](#)

Briefing, Discussion, and Possible Vote

Presenters: Arushi Thakorlal and Rita Moore, Office of City Auditor;
Karina Bull, Council Central Staff

3. [CB 121060](#) **AN ORDINANCE** relating to the West Seattle Junction Parking and Business Improvement Area; modifying the exemptions to the Levy of Special Assessment; and amending Ordinance 113326, as previously amended by Ordinances 115997, 119539, 120570, 121758, 125152, and 127103.

Supporting

Documents: [Summary and Fiscal Note](#)
 [OED Presentation](#)
 [West Seattle Junction Association Presentation](#)

Public Hearing, Briefing, Discussion, and Possible Vote

Presenters: Casey Rogers, Office of Economic Development (OED);
Jasmine Marwaha, Council Central Staff

4. [CB 121076](#) **AN ORDINANCE relating to the University District Parking and Business Improvement Area; modifying the process for selecting a program manager; modifying the requirements governing the composition of the BIA Advisory Board; and amending Ordinance 126093.**

Supporting
Documents:

[Summary and Fiscal Note](#)
[OED Presentation](#)

Briefing, Discussion, and Possible Vote

Presenters: Casey Rogers, OED; Don Blakeney, Director, U District Partnership; Jasmine Marwaha, Council Central Staff

5. [CB 121073](#) **AN ORDINANCE relating to the SODO Parking and Business Improvement Area; changing the assessment rate and exemptions; and amending Ordinance 125678, as previously amended by Ordinance 126191.**

Supporting
Documents:

[Summary and Fiscal Note](#)
[Central Staff Memo](#)
[SODO BIA Presentation](#)

Briefing and Discussion

Presenters: Casey Rogers, OED; Erin Goodman, Director, SODO BIA; Jasmine Marwaha, Council Central Staff

E. Adjournment



Legislation Text

File #: Inf 2730, **Version:** 1

Response to Statement of Legislative Intent (SLI) CBO-003S-A-2: Underspend, Fiscal Monitoring, and Grants

MEMORANDUM

Date: July 28, 2025

To: Council President Sara Nelson
Chair, Governance, Accountability, & Economic Development Committee

From: Dan Eder, City Budget Director

Copy: Dan Strauss, Chair, Finance, Native Communities & Tribal Governments Committee
Jeremy Racca, Chief of Staff/General Counsel, Mayor's Office

Subject: Response to SLI CBO-003S-A (Underspend, Fiscal Monitoring, and Grants)

Statement of Legislative Intent (SLI) CBO-003S-A-2 requested that the City Budget Office (CBO) report on three different areas concerning past budget underspend and grants:

1. Report on historical underspend from 2018 through 2023 organized by fund and department
2. Report on Year-to-Date (YTD) budget vs actual performance through the second quarter (Q2) as memorialized in Resolution 32116.
3. Searchable and sortable database of outstanding City contracts and grants (exclusive of EDI awards) as of December 31, 2024, encompassing the three departments with the largest portfolio of grants to non-profit providers.

Background

The SLI requests information about underspend generally. Underspend can be calculated as an initial figure ("Initial Underspend" is the Revised Budget less Actual Expenditures). However, most of each year's Initial Underspend is committed to specific projects or programs and is therefore not available to pay for new spending or to reduce budget deficits.

Two particular categories cause the Payroll Expense Tax Fund to show large annual underspend due to the way that the City budgets: affordable housing projects in the Office of Housing (OH) and Equitable Development Initiative (EDI) projects in the Office of Planning and Community Development (OPCD). In both cases, the City budgets all the funding in the year we commit to specific future projects planned by partner organizations; and because City awards are often "the first dollar in" partner organizations often need several years to fully fund a project and break ground.

The committed budget for these projects roll over from one year to the next, but because they are projects ultimately constructed and operated by community partner organizations, the City does not have direct control over the timeline. Those committed funds must remain in the City's budget so that the resources exist to complete the projects when the partner organization is ready; otherwise, the City

is making commitments without having identified the funding that will be available when it is needed. Carrying the committed budget amounts forward annually reaffirms that shared commitment with our community partners.

This response uses the term “Net Underspend” to refer to the relatively small amount of amount that remains after removing the various categories of prior commitments (or “Total Carryforward”).

Historically, the City has not requested departments completely spend their annual budgets as it is not a preferred practice and can incentivize unnecessary spending for the sake of showing a perfectly aligned budget, as portrayed in an episode of The Office called [The Surplus](#).

Between 2018 and 2023, the Net Underspend for the General Fund (GF) averaged about \$36 million or 2.1% of Revised Budget annually; and the Net Underspend for the Payroll Expense Tax (PET) Fund averaged about \$4 million annually or about 2.1% of the Revised Budget. Uncommitted Net Underspend funds lapse and become available resources for the following year’s budget. During this time period, the total average annual underspend that lapsed into the combined GF/PET Fund was \$40 million.

1. Historical Underspend from 2018-2023

“This Statement of Legislative Intent (SLI) would request that the City Budget Office (CBO) provide a report on historical underspend from 2018 through 2023, organized by fund and department. The report should analyze and identify the specific reasons for the underspend, and where appropriate (e.g. affordable housing), identify reforms and process improvements to expend appropriations more expeditiously.”

2018-2023 encompasses six years during which the City organization underwent both growth as well as seismic change because of the COVID-19 public health emergency and its impacts. This analysis presents historical underspend for the General Fund, Payroll Expense Tax Fund (from its initial year in 2021), and select other funds.

General Fund

In the General Fund, Revised Budget vs Actuals (“Initial Underspend” excluding impact of carryforwards) averaged 9.9% of underspend (or \$168 million), annually, over the six-year window. Of this amount, labor accounted for approximately 23% of the underspend (\$38 million) with much of the remaining balance being carried-forward either through auto-carryforward authority or legislative action. Net Underspend averaged 2.1% between 2018-2023. The table below summarizes these findings:

Year	Revised Budget	Actual Expenditure	Budget - Actual	Initial Underspend %	Labor as % of Initial Underspend	Total Carryforward	Net Underspend (after CF)	Net Underspend as %
2023	1,833,690,339	1,621,965,555	211,724,785	11.5%	18.7%	176,318,495	35,406,290	1.9%
2022	1,866,240,718	1,653,442,090	212,798,628	11.4%	27.6%	166,873,841	45,924,787	2.5%
2021	1,760,765,579	1,529,924,866	230,840,713	13.1%	21.0%	182,269,862	48,570,851	2.8%
2020	1,613,851,364	1,461,261,838	152,589,526	9.5%	17.5%	109,762,976	42,826,551	2.7%
2019	1,496,849,531	1,380,544,183	116,305,348	7.8%	34.2%	93,694,141	22,611,207	1.5%
2018	1,460,217,870	1,374,436,421	85,781,449	5.9%	18.5%	66,756,829	19,024,620	1.3%
6-Yr Average	1,671,935,900	1,503,595,825	168,340,075	9.9%	22.90%	132,612,691	35,727,384	2.1%

Both underspend and carryforwards peaked in 2021 from a combination of factors including the City receiving its share of the Coronavirus Local Relief Funds (CLFR) which were used to offset the revenue impacts of the pandemic and the carry-forward of funds budgeted for the Participatory Budgeting program (\$27 million) which would continue to impact carryforward amounts over this period inside Finance General.

Within the individual General Fund departments between 2018 and 2023, one department consistently had the most underspend each year: Office of Planning & Community Development (OPCD), reflecting the balances accruing for the Equitable Development Initiative which were approximately \$20 million at the end of 2023.

To reflect the normal underspend which occurs during routine operations, the General Fund's financial plan has included an underspend assumption of between \$10 and 20 million. (As mentioned above, the average GF underspend from 2018-2023 was \$36 million, so an assumption of \$10 to \$20 million is backed up by historical data.) Other measures enacted by the Executive to reduce spending, such as a hiring freeze, were not enacted until 2024 and do not impact the data reported above.

A. Payroll Expense Tax Fund

The Payroll Expense Tax (also known as the JumpStart Payroll Expense Tax or PET) was enacted by City Council in 2020 with the first collection year in 2021. Per the enacting legislation, revenue received in 2021 was deposited into the General Fund with the subsequent years to be deposited into a stand-alone fund.

During the analysis period (2018-2023) use of the PET revenue was allocated according to the legislated spend plan:

- 62% Housing
- 15% Economic Revitalization
- 9% EDI
- 9% Green New Deal
- 5% Administration/Evaluation

Over 70% of PET funds were allocated to programs with long-term project commitments (OH's Affordable Housing program and OPCD's EDI program) as mentioned above. Initial underspend (budget minus actuals) for the fund has been over 40% each year with 45% and 57% underspend in 2022 and

2023 respectively, due to the committed funds for Housing and EDI projects. These funds were carried forward resulting in a Net Underspend of 0.8% and 1.7% for those years.

B. Other Funds

A general observation of this analysis: Citywide, of the underspend that is carried-forward, a majority relates to the capital budget which has auto-carryforward authority. Over the 2018-2023 window, the City experienced record inflation levels, a concrete workers' strike, and other external factors which affected construction prices as well as the timeline for delivering capital projects. Annually, projects in the capital budget are analyzed/re-assessed as part of year-end, and when necessary, adjusted/abandoned through supplemental legislation.

As of December 31, 2023, there was \$1.8 billion in carry-forward funds in the City's financial system. Of this amount, just over \$1 billion resides in capital funds including:

- City Light: \$301 million
- SDOT funds: \$235 million
- REET Funds (multiple depts): \$135 million
- Seattle Public Utilities: \$134 million
- Waterfront: \$98 million

Grants has been another area of historical underspend in the budget. Although grants captured in the budget are revenue-backed and do not directly impact balancing, their underspend can skew the year-end picture, particularly if a grant was budgeted and then not received. CBO has collaborated with Council Central Staff to expand the opportunities for grants to be accepted and appropriated outside the budget process (including a Q1 Acceptance and Appropriation) which enables grants to be appropriated when they are received rather than assumed in the budget and then subsequently abandoned.

CBO has also implemented [policies](#) governing which grants can be included in the budget process to limit these abandonments, requiring those grants be limited to formula-based/entitlement grants with a proven track record and those which support existing programs. The goal of these policies is to eliminate the variability of receiving competitive grants and focus on those grants which the City receives annually and can count on receiving again such as CDBG, HOME, etc.

The full detail of budget vs actual by fund/department is included as **Attachment A**.

2. Current-Year Budget versus Actual Performance through Q2

"This SLI would also request that CBO and Central Staff collaborate on a process that uses information from the twice-yearly budget-to-actual reports requested of CBO and the Office of City Finance in Resolution 32116, and other budget monitoring systems used by the Executive, to demonstrate the need for additional appropriations in comprehensive supplemental budget requests, including the annual carryforward legislation, the mid-year supplemental budget legislation, and the year-end supplemental budget legislation. This process should analyze budget savings during the year to streamline requests for additional appropriations."

The City formalized its Fiscal Monitoring Program in 2023. The program utilizes quarterly meetings between department fiscal teams, CBO, and the Office of City Finance (OCF) to review four key areas of fiscal performance:

- Transactions/Postings
- Cash Balances
- Grants Management
- Budget vs Actual

The overarching goal of the program is to identify fiscal challenges early with the goal of avoiding budget exceptions or other year-end issues. The program currently utilizes a [PowerBI based platform](#) which is populated with quarterly data and analyzed using a straight-line approach.

Beginning in 2025, the program began piloting department-driven expenditure plans to replace the straight-line proration in four departments: Seattle Center, Department of Neighborhoods, Seattle Municipal Court, and Seattle Public Utilities. These expenditure plans are intended to be more precise than straight-line budgets and eliminate timing issues and other variances caused by seasonality which limit the ability to get an accurate picture of the City's financial position during the year.

Attachment B includes budget vs actual data for 2025 through Q2 (June 30, 2025) both for the standard straight-line reporting for all departments as well as reporting for the 4 pilot depts using the department-specific expenditure plans.

Q2 reviews with Department/CBO/OCF teams will continue through mid-August with a final Q2 report with variance narratives to be provided as part of pre-budget question responses.

3. Analysis of outstanding City contracts and grants

“Finally, this SLI would request that CBO develop a searchable and sortable database of outstanding City contracts and grants (exclusive of EDI awards) as of December 31, 2024, encompassing the three departments with the largest portfolio of grants to non-profit providers. At a minimum, this database must include: (1) the contracting/granting City agency; (2) the date the item was originated; (3) the amount of the item; (4) the name of the receiving organization; (5) the contract/grant deliverables; and (6) any performance measures listed in the contract/grant.”

Methodology

Currently, there is not a centrally managed database from which the information requested in the SLI could be easily extracted in the format requested. This required creating a methodology for identifying and collecting responsive data for the SLI.

To select responsive departments, CBO looked at the total budget available for external contracting overall across the City and workload that was highly dependent on service providers and non-profits in the 2024 Budget. The Office of Housing, Human Services Department, and Department of Education and Early Learning had the highest total budget and largest portfolio of grants to non-profit providers among all City departments.

For responsive data, CBO worked with Council Central Staff to determine the definition of “city contracts and grants.” It was agreed that this term referred to City resources (including grants or funds received

from other entities) that are paid to non-profit and for-profit entities, or individuals to provide City Services on the city's behalf or for some other public benefit as outlined in a signed granting or service contract. The focus is on City services and public benefits provided externally, not to the City Department.

Mutually agreed to include in this process:

- Construction-related service contracts/grants
- Contracts with and grants to non-profit entities for capacity building/training
- Contracts with and grants to other governments (King County, State of Washington, etc) and schools and school districts. Some of these may be non-competitive.
- Contracts/grant award encumbrances that have remaining balances but departments are not carrying budget forward, regardless of whether they will or will not spend down the balance.
- Contracts/grant awards that are funded by outside grants or service contract revenue.

Excluded from review:

- Contracts for general purchase of goods and blanket city contracts
- Contracts for Department leases and utilities
- Contracts for City staff related to travel, licensing, training, subscriptions, legal services
- Loans to outside housing developers Contracts in these accounts:

Account	Description
531030	Supplies-Office Supplies
532010	Equipment
532020	Equipment-Software Purchases
541070	Services-Space Rent
541370	Services-Collection Agency
541560	Services-Loan Payments
543030	Maintenance-Grounds

Data for this analysis was generated from an encumbrance file provided by the Office of City Finance that CBO uses annually to determine budget carryforward for open contract obligations. Encumbrances may represent only a single year of activity for a contract or multiple years of expected activity. This data includes available encumbrance balances as of December 31, 2024 as well as additional department information related to this request.

CBO and CCS agreed to only review and include encumbrances with a remaining budget balance of \$5,000 or above at the end of 2024, which is CBO's threshold for budget carryforward.

The encumbrance report provided some of the key information requested in this SLI:

- the contracting/granting City agency
- the remaining encumbered balance
- vendor short names
- in some cases, the original contract number

Data Context

The data file included as **Attachment C** should be viewed within the context certain department-specific considerations noted below.

Department of Education and Early Learning (DEEL)

There are two main reasons for DEEL's remaining encumbrance balances: 1) DEEL programs and services generally follow a school year calendar (Sept-June) so it is common to have balances which are carried forward and used for the remaining months of the school year and 2) DEEL works with large organizations that are slow to bill, often leaving encumbrance balances.

Human Services Department (HSD)

HSD administers over 370 contracts annually for community-based human services programs. Some of HSD's contracts operate with a contract period spanning more than one year based on programmatic needs or the period of performance of the grant funding in the contract.

Of the 115 contracts listed in this report that had a balance at the end of 2024, 52 contracts continued into 2025. Another 28 contracts included grants with periods of performance that cross the fiscal year or have a multi-year period of performance where funding will be spent in subsequent years. Less than 1% or 5 contract purchase orders remained open in at the end of 2024 to accommodate late invoicing from community-based organizations. The remaining 8% or 30 contracts had delays in 2024 from a combination of factors including but not limited to: program implementation delays (which is typical with new or expanded services) or procurement process timing delays, staffing capacity or hiring delays that impacted the ability fully utilize contract funds by the end of the fiscal year.

Office of Housing (OH)

The majority of OH contracts listed in this exercise relate to agency supports programming (e.g., Operating, Maintenance and Services subsidies, Resident Services subsidies, and Workforce Stabilization subsidies). The periods of performance for agency supports contracts generally align with the calendar year, however, to ensure continuity of service these contracts often carry over between years.

Of note, more than half of the revised balanced remaining on these contracts as of December 31, 2024 (see column L) was spent down in the beginning of 2025 (see updated contract balances in column M).

Other Considerations

Data presented in this analysis is a point-in-time perspective using data from the Office of City Finance and FAS-Procurement. It may be incomplete and or change day to day as payments are processed, contracts are amended, new RFPs and contracts are implemented, or other updates are made (vendor name changes, mergers, or dissolution). While our snapshot was as of Dec 31st, accruals and other accounting year-end activities adjusted the actual remaining balance in the final product.

ATTACHMENTS

Attachment A: 2018-2023 Underspend by Department and Fund

Attachment B: Budget vs Actual report through 2025 Q2

Attachment C: Grant and Service Contract Data

By Fund Lapse		
Fund ID	Fund Name	Adopted Budget
00100	General Fund	1,280,289,759
00126	Judgment/Claims Fund	16,619,979
00155	Sweetened Beverage Tax Fund	-
00164	Unrestricted Cum Reserve Fund	133,000
00166	Revenue Stabilization Fund	-
00190	Office of Labor Standards Fund	5,698,216
10101	Cable TV Franchise Fund	10,201,960
10102	Emergency Fund	-
10110	Industrial Insurance Fund	22,078,898
10111	Unemployment Insurance Fund	1,657,076
10112	Health Care Fund	226,829,859
10133	Group Term Life and Long-Term Disabi	-
10200	Park And Recreation Fund	41,291,274
10394	Bridging The Gap Levy Fund	-
10398	Move Seattle Levy Fund	10,511,007
10410	Library Fund	63,751,175
10800	Seattle Streetcar Operations	5,659,999
11410	Seattle Center Fund	16,094,539
11430	Seattle Center McCaw Hall Fund	4,254,488
12010	Municipal Arts Fund	3,406,706
12100	Wheelchair Accessible Fund	1,487,808
12200	Short-Term Rental Tax Fund	-
12300	Election Vouchers Fund	708,503
12400	Arts and Culture Fund	10,359,334
13000	Transportation Fund	129,501,028
14500	Payroll Expense Tax	-
16200	Human Services Fund	3,311,844
16400	Low Income Housing Fund	54,400,131
16600	Office of Housing Fund	6,030,891
17857	2011 Educatn-Support Svc Fund	40,887,046
17861	Seattle Preschool Levy Fund	20,602,336
17871	Families Edu Preschl Prom Levy	-
18100	2012 Library Levy Fund	10,077,082
18200	2019 Library Levy Fund	-
18500	School Safety Traffic and Pedestrian Im	2,972,642
19710	Seattle Park District Fund	13,106,875
19900	Transp Benefit District Fund	55,792,439
30010	REET I Capital Fund	3,046,736
30020	REET II Capital Fund	812,000
33130	Park Mitigation & Remediation	-
33860	2008 Parks Levy Fund	-
34070	McCaw Hall Capital Reserve	-
34440	2003 Fire Facilities Levy Fund	-

36000	King County Parks Levy	-
41000	Light Fund	1,020,610,711
43000	Water Fund	251,006,163
44010	Drainage and Wastewater Fund	406,236,042
45010	Solid Waste Fund	201,991,688
48100	Construction & Inspections	77,859,782
50300	Finance & Admin Services Fund	160,352,491
50321	Fleet Capital Fund	21,829,848
50322	Facility Asset Preserv Fund	-
50410	Information Technology Fund	213,048,103
61040	Fireman's Pension Fund	20,747,000
61050	Fire Pension Actuarial Fund	-
61060	Police Relief & Pension Fund	22,545,428
63000	Transit Benefit Fund	6,232,000
63100	Fire Fighters Healthcare Fund	-
67600	FileLocal Agency Fund	446,081

2018			
Revised Budget	YTD Expenses	Admin Cfwd	Adopted Budget
1,415,033,607	1,354,350,289	8,675,783	1,356,039,562
48,119,979	26,239,513	-	21,619,979
-	-	-	-
133,000	120,227	-	2,987,081
-	-	-	-
7,311,912	5,423,863	1,387,327	6,599,133
10,201,960	10,201,960	-	10,159,379
-	-	-	-
22,260,844	19,927,991	113,546	23,266,654
2,357,076	2,451,973	-	2,130,000
239,829,859	230,850,493	-	240,053,548
-	-	-	-
41,506,548	38,494,968	-	36,216,353
-	-	-	-
10,511,007	9,823,129	332,681	10,708,625
63,620,098	60,324,860	159,901	62,653,146
7,080,962	6,876,313	-	14,863,429
16,461,984	16,302,348	-	17,625,705
5,040,660	4,802,011	-	4,777,419
4,507,248	3,103,213	1,227,770	3,447,592
1,487,808	708,500	-	1,625,424
-	-	-	-
1,167,624	660,534	-	5,456,062
13,916,548	10,133,999	2,615,700	11,458,922
137,979,786	125,332,418	907,704	159,601,270
-	-	-	-
5,494,383	7,130,255	-	2,527,429
202,129,907	72,470,169	81,622,228	53,717,351
6,860,570	5,117,679	100,000	6,036,573
62,701,458	36,573,805	5,925,159	28,463,603
27,926,809	17,225,693	1,903,672	16,513,329
-	-	-	40,501,099
18,186,711	16,197,271	408,888	17,308,725
-	-	-	-
5,272,642	5,272,642	-	3,905,596
13,656,875	11,639,208	-	26,371,071
56,437,439	47,036,048	-	55,460,028
3,046,736	2,975,850	-	3,498,899
812,000	811,500	-	1,814,125
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	-	220,000
1,056,917,283	914,353,597	48,303,960	1,023,130,256
251,006,163	243,091,701	-	263,769,607
406,336,042	382,611,855	-	425,491,952
202,481,332	201,262,532	-	210,066,080
81,335,852	63,683,358	635,858	77,155,121
164,193,085	154,203,891	1,814,795	168,078,233
27,250,111	20,865,585	6,379,076	21,829,848
-	-	-	-
237,984,934	179,328,998	11,780,334	240,853,841
20,747,000	18,176,719	-	20,688,309
-	-	-	-
32,006,428	29,738,764	-	25,937,416
6,232,000	6,155,790	-	6,663,000
-	-	-	-
446,081	362,469	-	404,913

2019			
Revised Budget	YTD Expenses	Admin Cfwd	Leg Cfwd
1,449,713,650	1,359,137,477	17,286,896	17,500,490
35,019,979	19,210,883	-	-
-	-	-	2,445,115
6,837,675	6,811,862	-	-
-	-	-	-
8,280,829	6,008,431	638,948	-
10,159,379	10,159,368	-	-
-	-	-	-
23,380,200	21,154,126	13,443	-
2,330,000	2,260,814	17,959	-
238,053,548	241,486,758	-	-
-	-	-	-
39,619,399	36,935,714	-	-
-	-	-	-
11,511,379	10,523,496	-	-
66,423,407	61,569,882	359,008	1,752,000
18,127,614	18,072,004	197,024	-
19,336,589	18,939,823	-	-
5,311,419	5,062,055	-	-
4,803,144	3,045,714	532,355	18,964
1,628,889	865,749	-	-
-	-	-	-
5,812,062	3,871,421	50,259	-
14,596,064	11,322,409	2,987,697	112,011
168,384,226	138,947,215	2,145,697	-
-	-	-	-
2,555,739	4,802,445	-	-
224,099,983	54,345,886	-	-
7,246,523	5,237,273	-	400,078
54,591,226	28,271,658	4,965,047	-
27,214,445	13,559,909	668,414	-
41,561,099	15,297,620	15,805,899	7,720,787
19,420,929	16,287,453	69,810	2,128,000
-	-	-	-
3,937,983	3,826,969	-	-
27,245,071	25,605,621	-	-
59,680,413	62,250,007	-	-
3,514,899	3,434,221	0	-
1,939,125	1,829,493	-	-
2,000	-	-	-
7,000	-	-	-
3,000	-	-	-
-	-	-	-

418,000	238,065	-	-
1,082,659,016	948,609,867	58,581,643	-
263,769,607	243,476,814	-	-
425,491,952	392,792,056	-	-
210,066,080	200,979,999	-	-
83,423,593	68,172,514	782,990	1,400,000
176,242,835	157,530,497	3,291,316	7,380,000
28,208,924	15,069,032	11,775,298	-
-	-	-	-
288,221,243	218,654,599	-	18,053,920
20,712,309	17,726,222	-	-
-	-	-	-
25,957,416	22,339,415	-	-
6,663,000	6,480,381	-	-
2,000,000	1,718,054	-	-
416,148	371,035	-	-

2020			
Adopted Budget	Revised Budget	YTD Expenses	Admin Cfwd
1,485,358,587	1,540,398,479	1,429,275,338	26,958,421
28,219,979	34,719,979	14,103,207	-
26,668,426	34,004,906	26,853,048	1,922,258
9,568,099	13,755,362	7,178,459	145,660
-	29,030,000	29,030,000	-
6,864,873	7,445,048	6,256,621	252,753
7,343,268	7,343,268	6,199,140	-
350,000	19,852,567	14,676,627	5,175,940
23,644,900	27,069,896	23,467,010	-
2,130,000	2,547,959	2,059,982	-
263,694,580	263,694,580	256,668,862	-
-	-	-	-
41,035,720	24,973,622	18,118,198	-
-	-	-	-
11,073,673	21,444,568	19,047,372	-
59,767,851	60,765,325	56,910,680	178,168
13,777,591	13,989,645	11,527,451	206,088
18,865,743	11,406,744	10,629,473	-
4,974,967	4,100,967	1,802,461	-
3,544,312	6,888,307	3,035,072	1,236,881
1,627,375	1,629,392	789,434	20,160
10,306,844	10,815,064	3,234,367	998,782
742,213	809,472	643,836	-
12,218,030	14,899,562	12,460,536	1,642,708
178,443,190	171,271,070	131,607,890	159,010
-	-	-	-
4,318,973	9,214,172	2,445,806	-
249,322,583	416,580,877	113,600,338	303,036,369
9,387,968	8,585,115	7,045,289	166,587
-	26,319,567	4,672,238	21,647,329
-	10,124,406	499,183	9,400,223
83,040,649	106,567,335	63,652,711	28,154,838
-	2,447,810	1,415,035	47,299
21,696,000	21,185,000	18,845,529	18,954
3,068,969	2,988,856	1,429,668	-
28,427,002	46,943,262	42,984,574	-
70,585,991	70,690,185	58,119,159	-
3,226,696	3,854,994	3,696,564	-
815,375	8,342,951	8,277,867	-
-	2,000	-	-
-	7,000	-	-
-	-	-	-
-	-	-	-

814,000	814,000	634,089	-
1,060,945,588	1,106,076,114	964,782,409	53,632,152
274,029,936	271,909,368	247,743,335	-
436,650,678	433,417,964	412,538,228	48,039
212,192,759	210,223,430	197,817,898	-
87,401,288	89,027,442	76,135,667	885,421
169,726,484	199,576,189	182,655,408	6,611,463
24,052,848	35,828,146	21,131,732	9,808,319
-	-	-	-
242,432,330	269,584,252	223,353,738	17,851,597
21,236,362	21,258,362	20,644,722	-
-	-	-	-
26,633,274	26,651,274	20,386,873	-
7,113,000	7,113,000	2,061,197	-
2,000,000	2,000,000	1,696,358	-
435,958	441,660	437,501	-

Leg Cfwd	2021		
	Adopted Budget	Revised Budget	YTD Expenses
38,527,430	1,564,929,478	1,677,315,953	1,485,225,925
-	27,569,979	42,569,979	26,849,329
1,757,500	20,756,551	24,436,309	19,252,950
6,413,000	3,173,505	9,732,165	6,060,696
-	25,700,000	25,700,000	25,700,000
-	7,276,457	9,308,210	8,108,343
-	7,171,058	7,171,058	6,707,893
-	47,050,000	18,538,940	18,538,940
-	23,940,991	23,940,991	16,866,216
-	4,735,984	4,735,984	1,198,082
-	275,670,290	275,670,290	282,212,373
-	-	-	-
-	35,929,912	37,452,322	26,636,113
-	-	-	-
-	27,672,003	26,569,349	27,377,463
1,884,000	55,193,995	56,438,673	53,065,141
857,503	13,690,503	14,065,893	9,639,350
163,000	15,625,173	15,922,056	14,137,631
-	2,963,768	812,001	236,678
57,291	3,878,789	7,643,803	4,334,944
-	1,099,641	1,119,801	897,171
3,281,477	5,595,644	11,275,903	8,344,658
-	8,417,751	8,418,951	4,727,240
122,303	10,599,183	12,440,244	10,446,644
785,686	138,499,774	147,102,731	110,351,067
-	-	-	-
7,538,000	7,263,105	15,865,971	3,545,553
-	67,684,076	375,345,445	176,144,086
50,000	9,184,599	11,119,841	7,415,611
-	550,000	21,647,329	4,010,939
-	-	9,400,223	2,668,523
3,234,771	84,701,765	116,175,373	82,215,024
933,700	138,000	652,999	216,147
978,400	22,343,000	23,306,354	20,322,976
-	3,074,435	3,074,435	1,756,710
-	40,854,816	40,854,816	38,901,252
2,453,323	39,504,050	44,332,373	29,028,821
-	3,883,532	3,860,274	3,620,416
-	10,330,157	13,365,009	13,365,009
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	748,951	748,951	609,655
5,501,361	995,942,128	1,059,620,062	938,290,206
742,701	353,975,196	353,975,196	326,702,029
102,148	516,249,268	516,297,308	464,372,340
747,515	218,996,418	218,996,418	206,354,374
500,000	89,875,408	94,819,490	79,899,129
1,353,675	180,285,070	216,117,044	163,172,001
-	14,500,000	34,000,514	12,485,577
-	-	-	-
4,205,404	231,950,306	258,500,330	205,572,665
-	21,020,461	21,020,461	19,530,958
-	-	-	-
-	26,651,531	26,653,531	18,906,620
-	4,996,000	4,996,000	1,210,386
-	2,000,000	2,000,000	1,769,772
-	365,395	390,395	390,027

Admin Cfwd	Leg Cfwd	Adopted Budget	Revised Budget
57,183,629	85,563,572	1,572,405,605	1,794,878,800
3,500,000	-	30,248,733	52,748,733
1,817,796	1,726,000	21,990,764	28,701,076
107,660	3,313,000	6,158,083	9,028,743
-	-	-	-
704,140	-	12,130,660	12,995,217
-	-	6,414,265	6,414,265
-	-	-	-
-	-	33,606,314	40,306,314
-	-	2,510,000	3,480,000
-	-	302,144,814	302,144,814
-	-	-	-
-	320,000	41,000,944	43,465,513
-	-	-	-
-	-	9,984,751	10,238,961
552,079	100,500	62,080,584	65,374,439
49,120	446,272	13,990,503	14,190,418
77,666	-	18,066,445	19,820,547
-	-	5,088,123	5,245,976
1,623,103	-	5,639,264	7,434,078
17,910	-	1,213,808	1,231,718
1,547,248	1,094,893	10,408,015	11,050,156
50,141	-	868,078	938,316
1,426,934	-	19,214,152	19,527,969
980,082	3,400,663	157,616,193	174,172,241
-	-	233,796,611	233,160,357
1,694,403	459,020	3,659,933	14,574,324
203,717,730	-	94,279,938	310,378,371
1,747,616	-	10,641,300	13,971,477
17,636,390	-	-	17,636,390
6,731,700	-	-	6,731,700
22,110,435	6,041,169	94,620,300	124,992,375
110,211	12,000	-	436,711
136,838	978,150	31,451,000	24,978,115
-	-	3,078,520	3,100,932
-	700,000	33,368,901	35,492,449
-	357,136	54,097,072	54,590,645
-	100,000	7,591,343	3,151,173
-	-	16,989,511	15,853,314
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

-	-	748,951	748,951
44,887,822	6,688,190	1,007,853,870	1,065,703,382
5,925	-	305,076,816	305,032,741
52,353	-	480,775,685	480,678,039
-	-	225,015,774	223,565,774
877,070	777,142	100,443,449	104,283,740
6,835,900	2,212,004	187,067,240	197,628,153
14,887,231	6,357,137	9,179,382	35,023,750
-	-	-	-
28,279,666	2,739,002	242,768,676	279,800,482
-	-	21,921,588	21,948,324
-	-	-	-
-	-	26,680,278	26,706,837
-	-	5,601,000	5,601,000
-	-	2,000,000	2,000,000
-	-	444,339	444,339

2022			
YTD Expenses	Admin Cfwd	Leg Cfwd	Adopted Budget
1,627,362,459	58,894,414	59,960,729	1,598,795,803
41,236,312	-	-	41,594,499
21,866,097	5,325,870	650,000	21,957,489
5,899,415	58,660	2,763,000	1,352,713
-	-	-	-
10,804,044	1,165,010	45,198	8,432,555
5,446,883	-	-	6,942,639
-	-	-	-
39,039,049	-	-	39,642,105
2,901,848	-	-	2,840,000
278,803,277	-	-	323,891,248
-	-	-	-
35,170,137	-	-	37,378,467
-	-	-	-
10,267,094	-	-	10,646,917
61,527,295	1,105,662	127,000	64,019,513
8,020,297	-	610,350	14,223,414
18,142,574	-	-	20,504,532
2,792,848	-	-	5,442,759
3,601,066	2,179,989	77,000	5,835,797
867,974	17,910	-	1,125,995
6,640,483	1,231,977	3,234,954	9,958,992
667,039	-	-	6,735,048
16,797,363	1,212,997	334,000	22,479,325
141,731,896	12,569	1,561,415	172,774,744
129,924,792	46,192,595	55,139,916	318,668,475
5,269,764	2,606,467	5,665,893	58,016,535
188,173,493	118,869,760	-	92,561,829
9,845,503	1,125,540	1,528,421	11,266,984
3,225,253	14,411,137	-	-
2,602,287	4,129,412	-	-
79,351,802	40,325,083	876,217	100,450,361
169,142	-	267,250	-
21,202,411	22,508	473,750	24,079,372
3,000,521	-	-	4,176,091
34,347,398	-	700,000	67,351,453
34,403,453	-	35,629	52,918,534
2,838,793	7,875	-	3,084,268
15,853,314	-	-	8,742,265
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

349,539	-	-	748,951
977,412,801	34,297,118	2,575,509	1,023,664,018
283,391,632	5,925	-	290,645,092
447,456,979	49,046	-	491,593,002
207,491,645	-	-	231,583,958
88,647,756	2,105,582	2,450,000	100,455,061
184,436,802	8,168,436	3,365,761	201,705,557
14,860,781	19,253,628	909,340	14,608,838
-	-	-	-
212,093,406	25,072,831	8,187,669	257,943,678
21,948,324	-	-	22,972,698
-	-	-	-
20,568,300	-	-	26,741,006
2,123,612	-	-	4,370,940
1,737,656	-	-	2,000,000
423,126	21,213	-	467,891

2023			
Revised Budget	YTD Expenses	Admin Cfwd	Leg Cfwd
1,750,601,254	1,587,645,792	66,326,103	53,054,155
70,594,499	42,822,233	10,000,000	10,012,054
27,933,359	21,783,961	5,549,174	-
4,174,373	1,674,373	500,000	-
-	-	-	-
9,679,063	8,805,801	338,703	-
6,942,639	6,399,192	-	-
-	-	-	-
39,642,105	47,932,972	-	-
2,840,000	1,568,808	-	-
323,891,248	310,075,775	-	-
-	-	-	-
38,574,694	36,449,115	-	-
-	-	-	-
10,646,917	10,637,744	-	-
65,259,263	63,856,482	650,646	108,000
13,555,687	11,886,575	-	-
21,640,782	22,127,044	-	-
5,442,759	4,486,613	-	-
8,100,915	4,087,784	1,822,381	-
1,631,631	1,098,383	17,910	-
15,245,923	5,707,143	2,020,759	7,437,666
7,465,048	3,821,824	-	-
24,739,618	19,958,105	2,479,010	1,330,000
188,044,239	152,460,491	45,967	3,015,000
381,079,986	164,173,202	100,154,740	107,983,683
13,392,111	4,058,834	3,000,000	5,000,000
256,151,606	151,210,067	104,941,539	-
11,063,479	9,222,749	970,268	485,178
14,411,137	1,894,927	12,516,210	-
4,129,412	1,660,042	2,469,370	-
141,651,671	97,173,376	38,774,054	594,446
267,250	159,068	108,182	-
24,575,630	22,797,637	151,480	-
3,926,091	2,666,632	-	-
67,351,453	61,960,276	-	1,701,222
59,780,163	50,987,061	-	-
3,092,143	2,610,121	-	-
8,742,711	8,742,710	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

748,951	748,949	-	-
1,219,372,914	1,049,898,831	37,376,131	776,156
290,651,017	275,416,646	-	-
493,476,048	474,329,815	49,046	-
234,887,177	234,507,189	-	-
106,008,365	94,987,924	2,424,757	1,681,008
221,607,793	206,577,832	2,998,674	479,309
67,222,806	26,468,276	40,621,402	-
-	-	-	-
299,189,975	233,765,030	4,379,169	8,346,570
24,074,636	23,212,453	-	860,000
-	-	-	-
26,741,006	17,229,050	-	-
4,370,940	2,744,606	-	-
2,000,000	1,813,023	-	-
522,919	439,811	-	-

Calculations

2018			
Rev-Exp	% Remaining	After Admin Cfwd	% Remaining
60,683,318	4%	52,007,535	4%
21,880,466	45%	21,880,466	45%
-	0%	-	0%
12,773	10%	12,773	10%
-	0%	-	0%
1,888,050	26%	500,723	7%
-	0%	-	0%
-	0%	-	0%
2,332,853	10%	2,219,307	10%
(94,897)	-4%	(94,897)	-4%
8,979,366	4%	8,979,366	4%
-	0%	-	0%
3,011,580	7%	3,011,580	7%
-	0%	-	0%
687,878	7%	355,198	3%
3,295,239	5%	3,135,337	5%
204,649	3%	204,649	3%
159,636	1%	159,636	1%
238,649	5%	238,649	5%
1,404,035	31%	176,266	4%
779,308	52%	779,308	52%
-	0%	-	0%
507,090	43%	507,090	43%
3,782,549	27%	1,166,849	8%
12,647,368	9%	11,739,663	9%
-	0%	-	0%
(1,635,872)	-30%	(1,635,872)	-30%
129,659,738	64%	48,037,510	24%
1,742,890	25%	1,642,890	24%
26,127,653	42%	20,202,495	32%
10,701,116	38%	8,797,444	32%
-	0%	-	0%
1,989,439	11%	1,580,551	9%
-	0%	-	0%
0	0%	0	0%
2,017,667	15%	2,017,667	15%
9,401,391	17%	9,401,391	17%
70,886	2%	70,886	2%
500	0%	500	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%

-	0%	-	0%
142,563,687	13%	94,259,727	9%
7,914,462	3%	7,914,462	3%
23,724,187	6%	23,724,187	6%
1,218,801	1%	1,218,801	1%
17,652,495	22%	17,016,636	21%
9,989,194	6%	8,174,399	5%
6,384,526	23%	5,449	0%
-	0%	-	0%
58,655,936	25%	46,875,602	20%
2,570,281	12%	2,570,281	12%
-	0%	-	0%
2,267,664	7%	2,267,664	7%
76,210	1%	76,210	1%
-	0%	-	0%
83,612	19%	83,612	19%

2019			
Rev-Exp	% Remaining	After Admin Cfw	% Remaining
90,576,173	6%	73,289,277	5%
15,809,096	45%	15,809,096	45%
-	0%	-	0%
25,813	0%	25,813	0%
-	0%	-	0%
2,272,398	27%	1,633,450	20%
11	0%	11	0%
-	0%	-	0%
2,226,074	10%	2,212,631	9%
69,186	3%	51,227	2%
(3,433,210)	-1%	(3,433,210)	-1%
-	0%	-	0%
2,683,686	7%	2,683,686	7%
-	0%	-	0%
987,883	9%	987,883	9%
4,853,526	7%	4,494,517	7%
55,610	0%	(141,414)	-1%
396,766	2%	396,766	2%
249,364	5%	249,364	5%
1,757,429	37%	1,225,074	26%
763,140	47%	763,140	47%
-	0%	-	0%
1,940,641	33%	1,890,382	33%
3,273,655	22%	285,958	2%
29,437,011	17%	27,291,314	16%
-	0%	-	0%
(2,246,706)	-88%	(2,246,706)	-88%
169,754,097	76%	169,754,097	76%
2,009,250	28%	2,009,250	28%
26,319,568	48%	21,354,521	39%
13,654,535	50%	12,986,121	48%
26,263,479	63%	10,457,579	25%
3,133,476	16%	3,063,666	16%
-	0%	-	0%
111,014	3%	111,014	3%
1,639,450	6%	1,639,450	6%
(2,569,594)	-4%	(2,569,594)	-4%
80,678	2%	80,678	2%
109,632	6%	109,632	6%
2,000	100%	2,000	100%
7,000	100%	7,000	100%
3,000	100%	3,000	100%
-	0%	-	0%

179,935	43%	179,935	43%
134,049,149	12%	75,467,506	7%
20,292,792	8%	20,292,792	8%
32,699,896	8%	32,699,896	8%
9,086,082	4%	9,086,082	4%
15,251,079	18%	14,468,088	17%
18,712,337	11%	15,421,022	9%
13,139,893	47%	1,364,594	5%
-	0%	-	0%
69,566,644	24%	69,566,644	24%
2,986,087	14%	2,986,087	14%
-	0%	-	0%
3,618,001	14%	3,618,001	14%
182,619	3%	182,619	3%
281,946	14%	281,946	14%
45,113	11%	45,113	11%

After Leg Cfwd	% Remaining	Rev-Exp	% Remaining
55,788,787	4%	111,123,141	7%
15,809,096	45%	20,616,772	59%
(2,445,115)	0%	7,151,858	21%
25,813	0%	6,576,903	48%
-	0%	-	0%
1,633,450	20%	1,188,427	16%
11	0%	1,144,128	16%
-	0%	5,175,940	26%
2,212,631	9%	3,602,886	13%
51,227	2%	487,977	19%
(3,433,210)	-1%	7,025,718	3%
-	0%	-	0%
2,683,686	7%	6,855,424	27%
-	0%	-	0%
987,883	9%	2,397,196	11%
2,742,517	4%	3,854,646	6%
(141,414)	-1%	2,462,194	18%
396,766	2%	777,271	7%
249,364	5%	2,298,506	56%
1,206,110	25%	3,853,235	56%
763,140	47%	839,958	52%
-	0%	7,580,698	70%
1,890,382	33%	165,636	20%
173,947	1%	2,439,026	16%
27,291,314	16%	39,663,180	23%
-	0%	-	0%
(2,246,706)	-88%	6,768,366	73%
169,754,097	76%	302,980,538	73%
1,609,172	22%	1,539,826	18%
21,354,521	39%	21,647,329	82%
12,986,121	48%	9,625,223	95%
2,736,792	7%	42,914,624	40%
935,666	5%	1,032,774	42%
-	0%	2,339,471	11%
111,014	3%	1,559,188	52%
1,639,450	6%	3,958,688	8%
(2,569,594)	-4%	12,571,026	18%
80,678	2%	158,430	4%
109,632	6%	65,084	1%
2,000	100%	2,000	100%
7,000	100%	7,000	100%
3,000	100%	-	0%
-	0%	-	0%

179,935	43%	179,911	22%
75,467,506	7%	141,293,705	13%
20,292,792	8%	24,166,033	9%
32,699,896	8%	20,879,735	5%
9,086,082	4%	12,405,532	6%
13,068,088	16%	12,891,775	14%
8,041,022	5%	16,920,781	8%
1,364,594	5%	14,696,414	41%
-	0%	-	0%
51,512,723	18%	46,230,514	17%
2,986,087	14%	613,640	3%
-	0%	-	0%
3,618,001	14%	6,264,401	24%
182,619	3%	5,051,803	71%
281,946	14%	303,642	15%
45,113	11%	4,159	1%

2020			
After Admin Cfwd	% Remaining	After Leg Cfwd	% Remaining
84,164,720	5%	45,637,290	3%
20,616,772	59%	20,616,772	59%
5,229,600	15%	3,472,100	10%
6,431,243	47%	18,243	0%
-	0%	-	0%
935,675	13%	935,675	13%
1,144,128	16%	1,144,128	16%
-	0%	-	0%
3,602,886	13%	3,602,886	13%
487,977	19%	487,977	19%
7,025,718	3%	7,025,718	3%
-	0%	-	0%
6,855,424	27%	6,855,424	27%
-	0%	-	0%
2,397,196	11%	2,397,196	11%
3,676,477	6%	1,792,477	3%
2,256,106	16%	1,398,603	10%
777,271	7%	614,271	5%
2,298,506	56%	2,298,506	56%
2,616,354	38%	2,559,063	37%
819,798	50%	819,798	50%
6,581,916	61%	3,300,439	31%
165,636	20%	165,636	20%
796,319	5%	674,015	5%
39,504,170	23%	38,718,484	23%
-	0%	-	0%
6,768,366	73%	(769,634)	-8%
(55,831)	0%	(55,831)	0%
1,373,239	16%	1,323,239	15%
0	0%	0	0%
225,000	2%	225,000	2%
14,759,787	14%	11,525,016	11%
985,475	40%	51,775	2%
2,320,517	11%	1,342,117	6%
1,559,188	52%	1,559,188	52%
3,958,688	8%	3,958,688	8%
12,571,026	18%	10,117,703	14%
158,430	4%	158,430	4%
65,084	1%	65,084	1%
2,000	100%	2,000	100%
7,000	100%	7,000	100%
-	0%	-	0%
-	0%	-	0%

179,911	22%	179,911	22%
87,661,553	8%	82,160,192	7%
24,166,033	9%	23,423,332	9%
20,831,696	5%	20,729,548	5%
12,405,532	6%	11,658,017	6%
12,006,354	13%	11,506,354	13%
10,309,318	5%	8,955,643	4%
4,888,095	14%	4,888,095	14%
-	0%	-	0%
28,378,917	11%	24,173,513	9%
613,640	3%	613,640	3%
-	0%	-	0%
6,264,401	24%	6,264,401	24%
5,051,803	71%	5,051,803	71%
303,642	15%	303,642	15%
4,159	1%	4,159	1%

2021			
Rev-Exp	% Remaining	After Admin Cfwd	% Remaining
192,090,028	11%	134,906,399	8%
15,720,650	37%	12,220,650	29%
5,183,359	21%	3,365,563	14%
3,671,469	38%	3,563,809	37%
-	0%	-	0%
1,199,867	13%	495,727	5%
463,165	6%	463,165	6%
-	0%	-	0%
7,074,775	30%	7,074,775	30%
3,537,902	75%	3,537,902	75%
(6,542,084)	-2%	(6,542,084)	-2%
-	0%	-	0%
10,816,209	29%	10,816,209	29%
-	0%	-	0%
(808,114)	-3%	(808,114)	-3%
3,373,532	6%	2,821,453	5%
4,426,543	31%	4,377,423	31%
1,784,426	11%	1,706,760	11%
575,322	71%	575,322	71%
3,308,859	43%	1,685,756	22%
222,630	20%	204,720	18%
2,931,245	26%	1,383,997	12%
3,691,711	44%	3,641,570	43%
1,993,600	16%	566,666	5%
36,751,664	25%	35,771,582	24%
-	0%	-	0%
12,320,418	78%	10,626,015	67%
199,201,359	53%	(4,516,370)	-1%
3,704,230	33%	1,956,615	18%
17,636,390	81%	-	0%
6,731,700	72%	(0)	0%
33,960,349	29%	11,849,914	10%
436,852	67%	326,641	50%
2,983,378	13%	2,846,539	12%
1,317,725	43%	1,317,725	43%
1,953,564	5%	1,953,564	5%
15,303,552	35%	15,303,552	35%
239,858	6%	239,858	6%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%

139,296	19%	139,296	19%
121,329,856	11%	76,442,034	7%
27,273,167	8%	27,267,242	8%
51,924,968	10%	51,872,614	10%
12,642,044	6%	12,642,044	6%
14,920,361	16%	14,043,291	15%
52,945,042	24%	46,109,142	21%
21,514,937	63%	6,627,706	19%
-	0%	-	0%
52,927,665	20%	24,647,999	10%
1,489,503	7%	1,489,503	7%
-	0%	-	0%
7,746,911	29%	7,746,911	29%
3,785,614	76%	3,785,614	76%
230,228	12%	230,228	12%
368	0%	368	0%

After Leg Cfwd	% Remaining	Rev-Exp	% Remaining
49,342,826	3%	167,516,341	9%
12,220,650	29%	11,512,421	22%
1,639,563	7%	6,834,979	24%
250,809	3%	3,129,328	35%
-	0%	-	0%
495,727	5%	2,191,173	17%
463,165	6%	967,382	15%
-	0%	-	0%
7,074,775	30%	1,267,265	3%
3,537,902	75%	578,152	17%
(6,542,084)	-2%	23,341,537	8%
-	0%	-	0%
10,496,209	28%	8,295,376	19%
-	0%	-	0%
(808,114)	-3%	(28,133)	0%
2,720,953	5%	3,847,144	6%
3,931,151	28%	6,170,121	43%
1,706,760	11%	1,677,974	8%
575,322	71%	2,453,127	47%
1,685,756	22%	3,833,012	52%
204,720	18%	363,744	30%
289,104	3%	4,409,673	40%
3,641,570	43%	271,277	29%
566,666	5%	2,730,606	14%
32,370,919	22%	32,440,345	19%
-	0%	103,235,565	44%
10,166,995	64%	9,304,561	64%
(4,516,370)	-1%	122,204,878	39%
1,956,615	18%	4,125,974	30%
(0)	0%	14,411,137	82%
(0)	0%	4,129,412	61%
5,808,745	5%	45,640,573	37%
314,641	48%	267,569	61%
1,868,389	8%	3,775,705	15%
1,317,725	43%	100,411	3%
1,253,564	3%	1,145,051	3%
14,946,416	34%	20,187,192	37%
139,858	4%	312,380	10%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%

139,296	19%	399,412	53%
69,753,844	7%	88,290,581	8%
27,267,242	8%	21,641,109	7%
51,872,614	10%	33,221,060	7%
12,642,044	6%	16,074,129	7%
13,266,149	14%	15,635,984	15%
43,897,138	20%	13,191,351	7%
270,569	1%	20,162,968	58%
-	0%	-	0%
21,908,997	8%	67,707,076	24%
1,489,503	7%	-	0%
-	0%	-	0%
7,746,911	29%	6,138,537	23%
3,785,614	76%	3,477,388	62%
230,228	12%	262,344	13%
368	0%	21,213	5%

2022			
After Admin Cfwd	% Remaining	After Leg Cfwd	% Remaining
108,621,928	6%	48,661,199	3%
11,512,421	22%	11,512,421	22%
1,509,109	5%	859,109	3%
3,070,668	34%	307,668	3%
-	0%	-	0%
1,026,162	8%	980,964	8%
967,382	15%	967,382	15%
-	0%	-	0%
1,267,265	3%	1,267,265	3%
578,152	17%	578,152	17%
23,341,537	8%	23,341,537	8%
-	0%	-	0%
8,295,376	19%	8,295,376	19%
-	0%	-	0%
(28,133)	0%	(28,133)	0%
2,741,482	4%	2,614,482	4%
6,170,121	43%	5,559,771	39%
1,677,974	8%	1,677,974	8%
2,453,127	47%	2,453,127	47%
1,653,023	22%	1,576,023	21%
345,834	28%	345,834	28%
3,177,696	29%	(57,258)	-1%
271,277	29%	271,277	29%
1,517,609	8%	1,183,609	6%
32,427,777	19%	30,866,362	18%
57,042,970	24%	1,903,053	1%
6,698,094	46%	1,032,201	7%
3,335,117	1%	3,335,117	1%
3,000,434	21%	1,472,013	11%
0	0%	0	0%
0	0%	0	0%
5,315,489	4%	4,439,272	4%
267,569	61%	319	0%
3,753,197	15%	3,279,447	13%
100,411	3%	100,411	3%
1,145,051	3%	445,051	1%
20,187,192	37%	20,151,563	37%
304,505	10%	304,505	10%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%

399,412	53%	399,412	53%
53,993,463	5%	51,417,954	5%
21,635,184	7%	21,635,184	7%
33,172,014	7%	33,172,014	7%
16,074,129	7%	16,074,129	7%
13,530,402	13%	11,080,402	11%
5,022,915	3%	1,657,154	1%
909,340	3%	(0)	0%
-	0%	-	0%
42,634,245	15%	34,446,576	12%
0	0%	0	0%
-	0%	-	0%
6,138,537	23%	6,138,537	23%
3,477,388	62%	3,477,388	62%
262,344	13%	262,344	13%
0	0%	0	0%

2023			
Rev-Exp	% Remaining	After Admin Cfw	% Remaining
162,955,462	9%	96,629,358	6%
27,772,266	39%	17,772,266	25%
6,149,398	22%	600,224	2%
2,500,000	60%	2,000,000	48%
-	0%	-	0%
873,263	9%	534,560	6%
543,447	8%	543,447	8%
-	0%	-	0%
(8,290,867)	-21%	(8,290,867)	-21%
1,271,192	45%	1,271,192	45%
13,815,473	4%	13,815,473	4%
-	0%	-	0%
2,125,579	6%	2,125,579	6%
-	0%	-	0%
9,173	0%	9,173	0%
1,402,781	2%	752,135	1%
1,669,112	12%	1,669,112	12%
(486,262)	-2%	(486,262)	-2%
956,146	18%	956,146	18%
4,013,131	50%	2,190,751	27%
533,248	33%	515,338	32%
9,538,780	63%	7,518,021	49%
3,643,224	49%	3,643,224	49%
4,781,514	19%	2,302,504	9%
35,583,747	19%	35,537,781	19%
216,906,784	57%	116,752,043	31%
9,333,277	70%	6,333,277	47%
104,941,539	41%	(0)	0%
1,840,730	17%	870,461	8%
12,516,210	87%	-	0%
2,469,370	60%	-	0%
44,478,295	31%	5,704,241	4%
108,182	40%	(0)	0%
1,777,993	7%	1,626,512	7%
1,259,459	32%	1,259,459	32%
5,391,177	8%	5,391,177	8%
8,793,102	15%	8,793,102	15%
482,022	16%	482,022	16%
1	0%	1	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%
-	0%	-	0%

2	0%	2	0%
169,474,084	14%	132,097,953	11%
15,234,371	5%	15,234,371	5%
19,146,233	4%	19,097,187	4%
379,988	0%	379,988	0%
11,020,441	10%	8,595,684	8%
15,029,962	7%	12,031,288	5%
40,754,531	61%	133,128	0%
-	0%	-	0%
65,424,945	22%	61,045,776	20%
862,183	4%	862,183	4%
-	0%	-	0%
9,511,956	36%	9,511,956	36%
1,626,334	37%	1,626,334	37%
186,977	9%	186,977	9%
83,108	16%	83,108	16%

After Leg Cfwd	% Remaining
43,575,203	2%
7,760,212	11%
600,224	2%
2,000,000	48%
-	0%
534,560	6%
543,447	8%
-	0%
(8,290,867)	-21%
1,271,192	45%
13,815,473	4%
-	0%
2,125,579	6%
-	0%
9,173	0%
644,135	1%
1,669,112	12%
(486,262)	-2%
956,146	18%
2,190,751	27%
515,338	32%
80,355	1%
3,643,224	49%
972,504	4%
32,522,781	17%
8,768,361	2%
1,333,277	10%
(0)	0%
385,283	3%
-	0%
0	0%
5,109,795	4%
(0)	0%
1,626,512	7%
1,259,459	32%
3,689,955	5%
8,793,102	15%
482,022	16%
1	0%
-	0%
-	0%
-	0%
-	0%

2	0%
131,321,797	11%
15,234,371	5%
19,097,187	4%
379,988	0%
6,914,676	7%
11,551,979	5%
133,128	0%
-	0%
52,699,205	18%
2,183	0%
-	0%
9,511,956	36%
1,626,334	37%
186,977	9%
83,108	16%

City of Seattle
Budget vs Actual Report - Data through 6/30/2025
General Fund

City Department	2025 Revised Budget ¹	Elapsed Budget to-date \$ ²	Elapsed Budget to-date % ²
AD000 - City Auditor Dept	2,896,654	1,339,988	46%
AR000 - Arts Department	7,159,320	3,286,128	46%
CB000 - City Budget Office Dept	10,400,859	4,819,749	46%
CI000 - Dept Of Construction & Inspect	8,732,836	4,014,370	46%
CL000 - Seattle City Light	-	-	0%
CP000 - Community Police Comm Dept	2,184,836	1,012,375	46%
CR000 - Office Of Civil Rights Dept	9,145,574	4,228,119	46%
CS000 - Commnty Sfty and Comm Ctr Dept	35,017,944	16,097,606	46%
DN000 - Dept Of Neighborhoods	24,290,898	11,211,946	46%
ED000 - Office Of Economic Development	14,163,481	6,540,117	46%
EE000 - Dept Of Early Learning & Educ	25,481,924	11,707,808	46%
EM000 - Office of Empl Ombud Dept	1,234,561	573,287	46%
EP000 - Off of Emergency Mngmnt Dept	4,820,386	2,228,139	46%
ER000 - Econ & Revenue Forecasts Dept	749,118	347,256	46%
ET000 - Ethics And Elections Dept	1,469,527	682,531	46%
EX000 - Executive Department	-	-	0%
FA000 - Finance & Admin Services Dept	32,512,617	14,794,103	46%
FD000 - Fire Department	334,574,016	156,290,583	47%
FG000 - Finance General Dept	243,721,252	112,056,642	46%
HR000 - Seattle Dept Of HR	23,205,858	10,757,315	46%
HS000 - Human Services Department	277,336,093	127,525,667	46%
HU000 - Office Of Housing	3,054,060	1,401,814	46%
HX000 - Hearing Examiner Dept	1,322,642	612,650	46%
IA000 - Immigrant & Ref Affairs Dept	7,324,622	3,373,669	46%
IG000 - Off Inspect Gen For Pub S Dept	5,613,520	2,600,676	46%
IR000 - Intergovernment Relations Dept	3,484,146	1,609,587	46%
LG000 - Legislative Dept	22,918,134	10,633,740	0%
LS000 - Off Of Labor And Stand Dept	-	-	0%
LW000 - Law Department	46,867,709	21,738,654	0%
MA000 - Mayors Office Dept	15,763,161	7,280,203	46%
MC000 - Municipal Courts Dept	46,686,243	21,648,687	46%
PC000 - Office Of Planning & Comm Dev	21,998,978	10,143,545	46%
PL000 - Library Dept	-	-	0%
PR000 - Parks Department	131,648,916	60,716,313	0%
RE000 - Employees Ret Dept	698,016	323,658	46%
SC000 - Seattle Center	17,571,069	8,219,632	47%
SE000 - Sustainability & Environ Dept	19,339,474	8,910,273	46%

SP000 - Police Department	463,479,994	215,597,430	47%
SU000 - Seattle Public Utilities	26,773,648	12,294,380	46%
TR000 - Dept Of Transportation	57,887,536	26,581,485	46%
VC000 - Civil Service Commissions Dept	2,817,650	1,304,529	46%
Total General Fund	1,954,347,270	904,504,656	46%

NOTES:

- 1) Reflects the 2025 Adopted Budget plus auto-carryforward items; 2024 legislated carryforwards have not been included.
- 2) Elapsed Budget figures are a straight line calculation which assumes 0.5 month for January and 1.5 months for February.
- 3) Straight-line figure taking YTD performance through end of the period and extrapolating through the end of the fiscal year.

	Straight-line Calculation ³		
Actuals	YTD \$ Under/(Overspend)	YTD % Under/(Overspend)	Projected Under/(Overspend) (as of 6.30.25)
1,157,616	182,372	14%	581,422
31,370	3,254,758	99%	7,096,580
4,600,119	219,629	5%	1,200,621
4,200,071	(185,700)	-5%	332,694
-	-	0%	-
908,076	104,299	10%	368,683
3,672,933	555,186	13%	1,799,707
15,576,898	520,709	3%	3,864,149
7,841,764	3,370,182	30%	8,607,369
4,678,487	1,861,630	28%	4,806,507
11,578,154	129,654	1%	2,325,616
573,543	(256)	0%	87,475
1,938,608	289,532	13%	943,171
308,864	38,392	11%	131,390
725,143	(42,612)	-6%	19,241
-	-	0%	-
23,393,006	(8,598,903)	-58%	(14,273,396)
155,843,819	446,764	0%	22,886,378
95,502,815	16,553,827	15%	52,715,622
10,402,163	355,152	3%	2,401,533
39,825,783	87,699,884	69%	197,684,527
37,029	1,364,784	97%	2,980,002
610,983	1,667	0%	100,676
2,600,534	773,135	23%	2,123,553
2,216,862	383,813	15%	1,179,796
1,753,617	(144,030)	-9%	(23,088)
9,961,466	672,273	6%	2,995,201
-	-	0%	-
21,724,663	13,992	0%	3,418,384
7,058,428	221,775	3%	1,646,305
22,155,570	(506,883)	-2%	2,375,103
5,618,263	4,525,282	45%	10,762,452
138,876	(138,876)	0%	(277,751)
55,368,761	5,347,552	9%	20,911,393
289,865	33,793	10%	118,285
7,877,248	342,384	4%	1,816,572
6,688,722	2,221,551	25%	5,962,030

219,187,880	(3,590,450)	-2%	25,104,234
8,404,810	3,889,570	32%	9,964,027
25,109,254	1,472,231	6%	7,669,027
1,299,855	4,675	0%	217,941
780,861,919	123,642,737	14%	392,623,432

been approved

h for December or approx 46% YTD spent through Period 6

f the year

Masterworks Link: [CoS Landing Page](#)
Formatted for 11x17 Printing

	Contract Maximum (Masterworks, Manual)	Beginning 2024 Encumbrance (PeopleSoft)	2024 Expenditure Activity (PeopleSoft)	2024 YE Invoice accrual (PeopleSoft)	Revised balance (Calculation)	5-29-25 PO balance (PeopleSoft)
Total	457,013,456	309,013,672	180,391,259	37,286,048	91,336,365	58,256,073

Department	PO No. (PeopleSoft)	Contract No. (Masterworks)	Supplier Full Name (PeopleSoft)	Contract Description (Peoplesoft)	Contract Begin Date (Masterworks, Manual)	Contract End Date (Masterworks, Manual)	Contract Maximum (Masterworks, Manual)	Beginning 2024 Encumbrance (PeopleSoft)	2024 Expenditure Activity (PeopleSoft)	2024 YE Invoice accrual (PeopleSoft)	Revised balance (Calculation)	5-29-25 PO balance (PeopleSoft)	G or C Funding Source association (PeopleSoft)	Contract in Masterworks (Manual)	Contract/grant deliverables (Manual)	Does this contract have explicit performance measures? (Manual)	Notes
DEEL	DOE21PA82	DOE21PA82	UNIVERSITY OF WASHINGTON	Path To UW	12/20/2021	6/30/2026	\$1,369,367	\$385,900	\$294,033		\$91,867	\$314,834		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA01	DOE22PA01	SEATTLE SCHOOL DISTRICT #1	Educator Diversity SPS Academy	1/2/2022	8/31/2026	\$4,165,701	\$1,347,925	\$183,974		\$1,163,951	\$1,749,801		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA46A	DOE22PA46	CHINESE INFORMATION & SERVICE CENTER	Multi-Year Pilot Seattle Presc	7/9/2022	6/30/2025	\$1,049,174	\$165,744	\$124,875		\$40,869	\$118,028		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA47	DOE22PA47	GRACE N ALAMS dba Creative Kids Learning Ctr.	Multi-Year Pilot Seattle Presc	7/12/2022	6/30/2025	\$2,907,444	\$483,266	\$349,108		\$134,158	\$361,266		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA53	DOE22PA53	COMMUNITY DAY SCHOOL ASSOCIATION	Seattle Preschool Program	7/1/2022	6/30/2025	\$10,218,453	\$1,511,997	\$1,078,163		\$433,834	\$985,744		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA55	DOE22PA55	PRIMM ABC CHILD CARE CENTER	Multi-Year Contract Pilot Seat	7/1/2022	6/30/2025	\$889,419	\$206,620	\$143,037		\$63,583	\$129,193		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA58	DOE22PA58	SEED OF LIFE CENTER	Seattle Preschool Program	7/20/2022	6/30/2025	\$4,133,437	\$840,636	\$487,598		\$353,037	\$702,245		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA59	DOE22PA59	SOUND CHILD CARE SOLUTIONS	Seattle Preschool Program	7/29/2022	6/30/2025	\$8,364,331	\$1,509,258	\$1,126,321		\$382,937	\$981,627		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	DOE22PA68	DOE22PA68	SEATTLE SCHOOL DISTRICT #1	Seattle Preschool Program	8/16/2022	8/31/2025	\$35,085,905	\$7,165,577	\$3,328,593		\$3,836,984	\$4,713,491		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA021	EE022PA021	RVC SEATTLE	Creative Justice - ECI Youth L	8/31/2022	12/31/2025	\$650,000	\$500,000	\$130,000		\$370,000	\$250,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA22A	EE022PA022	WORLD MIND CREATION ACADEMY	Celebrating Roots-ECI Youth Le	8/29/2022	12/31/2025	\$605,758	\$455,758	\$150,000		\$305,758	\$187,879		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA23A	EE022PA023	FRIENDS OF THE CHILDREN-SEATTLE	ECI Youth Leadership and Cultu	8/30/2022	12/31/2025	\$650,000	\$500,000	\$210,000		\$290,000	\$160,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA025	EE022PA025	RVC SEATTLE	Good Foot Arts: ECI Youth Lead	9/7/2022	12/31/2025	\$650,000	\$500,000	\$210,000		\$290,000	\$250,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA027	EE022PA027	ONE WORLD NOW	OneWorld Now!: ECI Youth Leade	9/7/2022	12/31/2025	\$527,026	\$377,026	\$155,000		\$222,026	\$108,513		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA039	EE022PA039	COMMUNITY CENTER FOR EDUCATION RESULTS	Road Map Project Parent Leader	11/22/2022	12/31/2026	\$1,698,000	\$1,356,286	\$452,095		\$904,190	\$503,352		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA046	EE022PA046	TECHNOLOGY ACCESS FOUNDATION	ECI Educator Diversity	11/16/2022	12/31/2025	\$448,797	\$300,000	\$140,000		\$160,000	\$60,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA054	EE022PA054	KING COUNTY	School Based Health Centers	11/9/2022	8/31/2025	\$27,565,957	\$4,634,444	\$0		\$4,634,444	\$4,005,394		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA066	EE022PA066	SEATTLE SCHOOL DISTRICT #1	Culturally Specific & Responsi	12/12/2022	6/30/2023	\$669,187	\$95,024	\$0		\$95,024	0		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE022PA071	EE022PA071	TRUSS LEADERSHIP LLC	ECI Educator Diversity	11/17/2022	12/31/2025	\$444,000	\$300,000	\$120,000		\$180,000	\$40,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023CA007	EE023CA007	TEACHING STRATEGIES INC	Teaching Strategies Training f	6/28/2023	12/31/2024	\$145,310	\$103,840	\$96,250		\$7,590	0		Yes	9 deliverables for providing professional development for preschool providers on Teaching Strategies Gold and Creative Curriculum products	No	
DEEL	EE023CA008	EE023CA008	HIGH SCOPE EDUC RESEARCH FOUND	HighScope Training for SPP: Qu	7/12/2023	12/31/2024	\$292,420	\$255,370	\$46,165		\$209,205	0		Yes	Training and Assessments	No	
DEEL	EE023CA022	EE023CA022	KINGSTON MARKETING GROUP LLC	Reach Out Seattle Branding and	8/31/2023	6/30/2024	\$190,500	\$113,500	\$79,064		\$34,436	\$27,713		Yes	Mental Health Outreach - Marketing Campaign	No	
DEEL	EE023FA001	EE023FA001	REFUGEE WOMENS ALLIANCE	SPP Facilities 2023-24	12/11/2023	8/31/2025	\$500,000	\$500,000	\$0		\$500,000	\$500,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023FA002	EE023FA002	REFUGEE WOMENS ALLIANCE	SPP Facilities 2023-24	12/12/2023	10/15/2025	\$249,950	\$249,950	\$124,975		\$124,975	\$124,975		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA008	EE023PA008	GIRLS ON THE RUN OF PUGET SOUND	Black Girls, Young Women, Blac	6/15/2023	6/1/2025	\$150,000	\$115,000	\$11,500		\$103,500	\$144,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA009	EE023PA009	INSPIRATIONAL WORKSHOPS	Black Girls, Young Women, Blac	6/14/2023	6/30/2025	\$150,000	\$80,500	\$46,000		\$34,500	\$23,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA010	EE023PA010	YOUNG MENS CHRISTIAN ASSN OF GREATER SEA	Black Girls, Young Women, Quee	12/1/2023	11/30/2025	\$150,000	\$138,500	\$69,500		\$69,000	\$69,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA011	EE023PA011	YOUNG WOMEN EMPOWERED	Black Girls, Young Women, Blac	6/14/2023	5/30/2025	\$150,000	\$103,500	\$69,000		\$34,500	\$98,000		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA012	EE023PA012	FEEST-FOOD EMPOWER EDUC & SUSTAIN TEAM	Black Girls, Young Women, Blac	6/14/2023	6/30/2025	\$150,000	\$80,500	\$11,500		\$69,000	\$34,500		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA048	EE023PA048	IMAGINE INSTITUTE	Seattle Child Care Mentorship	7/26/2023	6/30/2025	\$1,177,143	\$588,572	\$270,244		\$318,327	\$421,129		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA064	EE023PA064	SEATTLE SCHOOL DISTRICT #1	Student Mental Health Supports	10/11/2023	8/31/2024	\$1,665,000	\$665,000	\$397,562		\$267,438	0		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA065	EE023PA065	SEATTLE SCHOOL DISTRICT #1	Housing and Education Manager	10/18/2023	8/31/2024	\$97,802	\$73,860	\$30,564		\$43,296	0		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA074	EE023PA074	ACE ACADEMY	Opportunity and Access: FAME	8/29/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$25,950		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA075	EE023PA075	WORLD MIND CREATION ACADEMY	Opportunity and Access: Leader	9/7/2023	8/31/2026	\$467,317	\$92,678	\$25,950		\$66,728	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA076	EE023PA076	KANDELIA	Opportunity and Access: Buildi	8/24/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA077	EE023PA077	STEM PATHS INNOVATION NETWORK	Opportunity and Access: HEART	8/28/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA078	EE023PA078	RVC SEATTLE	Good Foot Arts-Opportunity and	9/1/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA079	EE023PA079	EAST AFRICAN COMMUNITY SERVICES	Opportunity and Access: Expand	8/18/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA080	EE023PA080	EMPOWERING YOUTH AND FAMILIES OUTREACH	Opportunity and Access: Cop Ev	8/28/2023	8/31/2026	\$467,317	\$92,678	\$0		\$92,678	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA081	EE023PA081	ERITREAN ASSOCIATION IN GREATER SEATTLE	Opportunity and Access: Strong	1/17/2024	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA082	EE023PA082	FEEST-FOOD EMPOWER EDUC & SUSTAIN TEAM	Opportunity and Access: Leader	8/18/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page
DEEL	EE023PA083	EE023PA083	FRIENDS OF THE CHILDREN-SEATTLE	Opportunity and Access: Seattl	8/18/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$51,900		Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page

DEEL	EE023PA084	EE023PA084	MOVIMIENTO AFROLATINO SEATTLE (MAS)	Opportunity and Access: Conect	8/18/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$25,950	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA086	EE023PA086	GEEKING OUT KIDS OF COLOR	Opportunity and Access: Collec	9/5/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA088	EE023PA088	SCHOOL CONNECT WA	Opportunity and Access: Afters	8/18/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA089	EE023PA089	FINANCIAL LEADERSHIP SKILLS ACADEMY	Opportunity and Access: Accoun	9/7/2023	8/31/2026	\$467,317	\$92,678	\$51,900		\$40,778	\$77,850	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA090	EE023PA090	ADULT & YOUTH LEARNING CENTER	Opportunity and Access: After-	8/22/2023	8/31/2026	\$467,317	\$92,678	\$77,850		\$14,828	\$51,900	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA094	EE023PA094	FAMILIES OF COLOR SEATTLE	Prenatal-to-Three Community Gr	11/22/2023	11/30/2025	\$280,000	\$280,000	\$100,000		\$180,000	\$140,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA095	EE023PA095	HUMMINGBIRD INDIGENOUS FAMILY SERVICES	Prenatal-to-Three Community Gr	11/9/2023	11/30/2025	\$280,000	\$280,000	\$100,000		\$180,000	\$100,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA096	EE023PA096	VOICES OF TOMORROW	Prenatal-to-Three Community Gr	11/9/2023	11/30/2025	\$280,000	\$280,000	\$100,000		\$180,000	\$80,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA099	EE023PA099	INTERCULTURAL CHILDREN & FAMILY SERVICES	Prenatal-to-Three Community Gr	11/15/2023	11/30/2025	\$280,000	\$280,000	\$100,000		\$180,000	\$80,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA100	EE023PA100	GLOBAL PERINATAL SERVICES	Prenatal-to-Three Community Gr	11/28/2023	11/30/2025	\$280,000	\$280,000	\$80,000		\$200,000	\$140,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA101	EE023PA101	ACE ACADEMY	ECI Educator Diversity	12/6/2023	12/31/2025	\$300,000	\$150,000	\$0		\$150,000	\$40,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA102	EE023PA102	THE FILIPINO AMERICAN EDUCATORS OF	ECI Educator Diversity	12/12/2023	12/31/2025	\$300,000	\$300,000	\$100,000		\$200,000	\$80,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE023PA103	EE023PA103	PRAXIS INSTITUTE FOR EARLY CHILDHOOD	ECI Educator Diversity	12/10/2023	12/31/2025	\$300,000	\$150,000	\$0		\$150,000	\$80,000	Yes	See CCMS under Project Agreement PA Measures	See CCMS under Project Agreement PA Measures	CoS Landing Page	
DEEL	EE024CA003	EE024CA003	SCHOOLS OUT WASHINGTON	Seattle Early Education Collab	7/2/2024	8/31/2025	\$259,707	\$129,854	\$82,003		\$47,851	\$69,630	Yes	Professional Development of CCAP providers	No		
DEEL	EE024CA004	EE024CA004	CENTER FOR LINGUISTIC & CULTURAL	Supporting Dual Language Learn	6/21/2024	7/31/2025	\$409,903	\$204,951	\$69,637		\$135,314	\$24,019	Yes	Professional Development for Dual Language providers	No		
DEEL	EE024CA005	EE024CA005	UNIVERSITY OF WASHINGTON	SY 24-25 SPP Classroom Assessm	9/25/2024	7/31/2025	\$308,495	\$100,000	\$20,000		\$80,000	\$87,890	Yes	Classroom Assessment	No		
DEEL	EE024CA006	EE024CA006	START EARLY	ParentChild+ Technical Assista	6/28/2024	6/30/2025	\$88,688	\$44,344	\$22,172		\$22,172	\$22,172	Yes	Technical Assistance for ParentChild+ participants	No		
DEEL	EE024CA008	EE024CA008	UNIVERSITY OF WASHINGTON	2024-25 School-Based Investmen	8/21/2024	8/31/2025	\$75,525	\$37,763	\$0		\$37,763	\$14,700	Yes	Training series for SBI partner schools	No		
DEEL	EE024CA009	EE024CA009	SCHOLAR FUND	WSAC Regional Challenge Grant	8/26/2024	7/31/2025	\$35,444	\$35,444	\$8,850		\$26,594	\$16,594	GWSAC24	Yes	Listening sessions, workshops, capacity building plan in coordination with Garfield High School	No	
DEEL	EE024CA010	EE024CA010	DALISHA CHEREE PHILIPS	2024-25 School Based Investmen	8/21/2024	8/31/2025	\$50,612	\$25,306	\$18,782		\$6,524	\$7,524	Yes	Workshops and emergent needs consulting support for SBI partner schools	No		
DEEL	EE024CA011	EE024CA011	HUAYRURO LLC	2024-25 School Based Investmen	8/24/2024	8/31/2025	\$113,000	\$113,000	\$25,553		\$87,447	\$32,312	Yes	Restorative practices implementation and training support for SBI partner schools	No		
DEEL	EE024CA012	EE024CA012	SHERI KABORE	2024-25 School Based Investmen	8/22/2024	8/31/2025	\$32,000	\$16,000	\$9,400		\$6,600	\$0	Yes	Coaching, professional development, and consultive support for SBI partner schools	No		
DEEL	EE024CA013	EE024CA013	JENNICA KANTAK	2024-25 School Based Investmen	8/22/2024	8/31/2025	\$32,000	\$16,000	\$9,400		\$6,600	\$0	Yes	Coaching, professional development, and consultive support for SBI partner schools	No		
HSD	DA20-1846	HS0DA20-01846	YOUTH CARE	YouthCare South Annex Redevelopment	1/29/2020	12/31/2025	\$1,500,000	\$717,358	\$0	\$0	\$717,358	\$717,358	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA22-1212S	HS0DA22-01212	EQUITY IN EDUCATION COALITION	Digital Skills Coaches for Older Adults Pilot	12/19/2022	9/30/2024	\$186,100	\$93,000	\$62,317	\$0	\$30,683	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA22-1536	HS0DA22-01536	EL CENTRO DE LA RAZA	JMCDRC @ Pac Med Tower North Lot	10/19/2022	9/1/2025	\$3,000,000	\$3,000,000	\$0	\$0	\$3,000,000	\$3,000,000	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA23-0052	HS0DA23-00052	HABITAT FOR HUMANITY SEATTLE KING COUNTY	King County CAPABLE Pilot Project	4/1/2022	12/31/2024	\$161,035	\$161,035	\$78,686	\$0	\$82,349	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1102A	HS0DA23-01102	FAMILYWORKS	Superfood Bags	2/1/2023	12/31/2023	\$105,000	\$7,000	\$0	\$0	\$7,000	\$7,000	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA23-1204S	HS0DA23-01204	CATHOLIC COMMUNITY SVCS OF WESTERN WA	Volunteer Services Transportation	2/16/2023	12/31/2024	\$317,647	\$141,823	\$92,245	\$0	\$49,579	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1213	HS0DA23-01213	CATHOLIC COMMUNITY SVCS OF WESTERN WA	Medicaid Transformation Demonstration Project	8/1/2023	12/31/2024	\$179,891	\$143,816	\$43,712	\$29,467	\$70,637	0	GMEDTRAN	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1342	HS0DA23-01342	FULL LIFE CARE	Memory Care & Wellness Services	2/3/2023	12/31/2024	\$207,312	\$187,321	\$0	\$0	\$187,321	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1387S	HS0DA23-01387	CATHOLIC COMMUNITY SVCS OF WESTERN WA	Community Living Connections	2/16/2023	12/31/2024	\$919,962	\$172,197	\$33,080	\$3,836	\$135,281	0	GADCLA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1539S	HS0DA23-01539	HEARING SPEECH & DEAFNESS CENTER	Community Living Connections	1/20/2023	12/31/2024	\$207,911	\$115,215	\$86,261	\$25,699	\$3,256	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1550S	HS0DA23-01550	SEA MAR COMMUNITY HEALTH CENTER	Community Living Connections	1/25/2023	12/31/2024	\$686,490	\$298,132	\$198,247	\$31,829	\$68,056	0	GADCLA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1605	HS0DA23-01605	JOON CARE MEDICAL CORPORATION PC	Joon Youth Teletherapy	9/1/2023	2/28/2025	\$472,599	\$465,940	\$150,906	\$0	\$315,034	\$198,234	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA23-1613S	HS0DA23-01613	NORTHSHORE SENIOR CENTER	Respite Care Program	2/14/2023	12/31/2024	\$38,000	\$19,000	\$5,942	\$0	\$13,058	0	GSCFG23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1625	HS0DA23-01625	NORTHSHORE SENIOR CENTER	Dementia Adult Day Services	5/17/2023	12/31/2024	\$56,158	\$16,311	\$0	\$0	\$16,311	0	GSCSA22	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1795S	HS0DA23-01795	INTERNATIONAL COMMUNITY HEALTH SERVICES	Family Caregiver Respite Program	2/23/2023	12/31/2024	\$28,492	\$14,892	\$0	\$0	\$14,892	0	GSCFG23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1867S	HS0DA23-01867	CRISIS CONNECTIONS	Community Living Connections	1/9/2023	12/31/2024	\$1,203,872	\$437,281	\$418,171	\$0	\$19,110	0	GADCLA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-1871S	HS0DA23-01871	KOREAN WOMENS ASSOCIATION	Community Living Connections	1/9/2023	12/31/2024	\$665,937	\$296,528	\$0	\$0	\$131,995	0	GADCLA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-3421S	HS0DA23-03421	FULL LIFE CARE	Dementia Adult Day Services	3/7/2023	12/31/2024	\$519,728	\$271,648	\$60,095	\$0	\$211,553	0	GSCSA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-4007S	HS0DA23-04007	FULL LIFE CARE	Respite Care Program	2/14/2023	12/31/2024	\$52,408	\$21,408	\$0	\$0	\$52,408	\$52,408	GSCFG23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA23-7315S	HS0DA23-07315	ALZHEIMERS DISEASE & RELATED DISORDERS	Community Living Connections	1/19/2023	12/31/2024	\$444,722	\$154,639	\$97,952	\$38,429	\$18,258	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-0006	HS0DA24-00006	ATLANTIC STREET CENTER	Atlantic Street Center	1/1/2024	12/31/2024	\$213,907	\$213,907	\$192,516	\$0	\$21,391	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0012	HS0DA24-00012	BLACK STAR LINE ACPEC LLC	Black Star Line ACPEC	1/1/2024	12/31/2024	\$182,478	\$182,478	\$118,611	\$54,743	\$9,124	\$18,240	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0030	HS0DA24-00030	SOUND GENERATIONS	Congregate Nutrition and Culturally Nourishing Foo	1/1/2024	12/31/2027	\$1,837,707	\$849,192	\$789,101	\$0	\$60,091	0	GTL13C123	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-0031	HS0DA24-00031	SOUND GENERATIONS	Home Delivered Meals	1/1/2024	12/31/2027	\$6,601,776	\$268,754	\$0	\$0	\$268,754	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0032	HS0DA24-00032	UNITED INDIANS OF ALL TRIBES FOUNDATION	Congregate Nutrition	1/1/2024	12/31/2027	\$300,642	\$148,035	\$133,010	\$5,025	\$10,000	0	GTL13C123	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-0039	HS0DA24-00039	SEATTLE INDIAN HEALTH BOARD	Family Support Services	1/1/2024	12/31/2024	\$213,907	\$213,907	\$122,997	\$0	\$90,911	\$90,911	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0049	HS0DA24-00049	KING COUNTY	Profile Diversion Pilot	4/30/2024	12/31/2024	\$241,786	\$241,786	\$0	\$0	\$241,786	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0050	HS0DA24-00050	FEDELTA HOME CARE INC	In Home Care Services	1/1/2024	12/31/2025	\$71,209	\$335,250	\$40,726	\$2,552	\$291,972	\$296,370	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-0054	HS0DA24-00054	WE DELIVER CARE (WDC)	Third Avenue Project (TAP)	1/1/2024	12/31/2024	\$2,108,000	\$156,947	\$0	\$98,166	\$58,781	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0055	HS0DA24-00055	CONSEJO COUNSELING & REFERRAL SERVICE	GBV Advocacy Services	1/1/2024	12/31/2025	\$750,000	\$750,000	\$500,000	\$0	\$250,000	\$81,018	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0069	HS0DA24-00069	JOANNE ALCANTARA	Access to Advocacy Community Mobilization	1/1/2024	12/31/2025	\$312,806	\$312,806	\$299,999	\$0	\$12,807	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0074	HS0DA24-00074	GAY CITY HEALTH PROJECT	Recognition & Response Skills	1/1/2024	12/31/2025	\$66,666	\$66,666	\$12,576	\$13,317	\$40,772	\$18,985	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0075	HS0DA24-00075	CHILDRENS CENTER AT BURKE	TCC Renovation and Facility Expansion	6/13/2024	12/31/2025	\$375,000	\$375,000	\$356,250	\$0	\$18,750	\$18,750	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0076	HS0DA24-00076	TINY TOTS DEVELOPMENT CENTER	Tiny Tots Development Center 1 Remodel Project	5/6/2024	12/31/2025	\$422,374	\$422,374	\$251,664	\$0	\$170,710	\$104,821	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0078	HS0DA24-00078	YWCA OF SEATTLE-KING COUNTY - SNOHOMISH	Profile Diversion Pilot	6/1/2024	12/31/2025	\$176,506	\$76,506	\$60,688	\$12,535	\$3,283	\$99,919	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0080	HS0DA24-00080	EL CENTRO DE LA RAZA	ECR Housing Stability and Placement Program	7/1/2024	12/31/2024	\$105,354	\$91,392	\$78,251	\$0	\$13,142	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0081	HS0DA24-00081	INTERIM COMMUNITY DEVELOPMENT ASSN	IDHA Housing Stability and Homeless Prevention	7/1/2024	12/31/2024	\$283,531	\$283,531	\$231,152	\$0	\$52,379	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0083	HS0DA24-00083	NEIGHBORHOOD HOUSE INC	Neighborhood House - Prevention	7/1/2024	12/31/2024	\$305,773	\$305,773	\$191,130	\$94,116	\$20,526	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0084	HS0DA24-00084	REFUGEE WOMENS ALLIANCE	Refugee and Immigrant Homelessness Prevention P	7/1/2024	12/31/2024	\$75,906	\$75,906	\$68,399	\$0	\$7,508	0	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page	
HSD	DA24-0085	HS0DA24-00085															

HSD	DA24-1042	HS0DA24-01042	SOUTHEAST YOUTH FAMILY SERVICES	Youth Mental Health Counseling	1/1/2024	12/31/2024	\$175,319	\$175,319	\$0	\$0	\$175,319	\$175,319		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1049	HS0DA24-01049	SEATTLE SCHOOL DISTRICT #1	OSPI/USDA Summer Food Service Program	6/1/2024	5/31/2025	\$605,900	\$605,900	\$216,999	\$0	\$388,901	\$388,901		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1083	HS0DA24-01083	FREEDOM PROJECT	Credible Allies	1/1/2024	12/31/2024	\$506,573	\$506,573	\$468,293	\$0	\$38,280	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1114	HS0DA24-01114	ARCHDIOCESAN HOUSING AUTHORITY	HOPWA Rental Assistance Program	1/1/2024	12/31/2024	\$458,716	\$458,716	\$63,406	\$33,020	\$362,290	0	GHOPWA23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1152	HS0DA24-01152	INTERIM COMMUNITY DEVELOPMENT ASSN	GBV Advocacy Services	1/1/2024	12/31/2024	\$538,531	\$486,187	\$400,822	\$0	\$5,365	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1171	HS0DA24-01171	OPEN DOORS FOR MULTICULTURAL FAMILIES	Help Open Pathways to Excellence (HOPE)	1/1/2024	12/31/2024	\$279,108	\$279,108	\$246,915	\$0	\$32,193	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1192	HS0DA24-01192	SEA MAR COMMUNITY HEALTH CENTER	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$140,591	\$424,000	\$136,309	\$0	\$287,691	\$296,377	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1225	HS0DA24-01225	SAFEFUTURES YOUTH CENTER	YYA Development & Career Navigation	1/1/2024	12/31/2024	\$272,688	\$272,688	\$227,638	\$0	\$45,050	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1228	HS0DA24-01228	REFUGEE WOMENS ALLIANCE	Gender Based Violence Program	1/1/2024	12/31/2024	\$741,323	\$741,323	\$727,476	\$0	\$13,847	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1232	HS0DA24-01232	URBAN LEAGUE OF METROPO SEATTLE	Prefile Diversion Pilot	1/1/2024	12/31/2025	\$544,384	\$288,635	\$231,329	\$0	\$57,306	\$236,995		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1236	HS0DA24-01236	FULL LIFE CARE	Medicaid In-Home Personal Care & Respite Services	12/28/2023	12/31/2025	\$81,802	\$461,000	\$277,371	\$0	\$183,629	\$319,969	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1245	HS0DA24-01245	SEATTLE INDIAN HEALTH BOARD	GBV Advocacy Services	1/1/2024	1/31/2025	\$272,494	\$272,494	\$99,102	\$123,084	\$50,308	\$50,874		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1256	HS0DA24-01256	YWCA OF SEATTLE-KING COUNTY - SNOHOMISH	GBV Advocacy Services	1/1/2024	12/31/2024	\$959,447	\$959,447	\$818,360	\$137,638	\$3,450	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1285	HS0DA24-01285	REAL ESCAPE FROM THE SEX TRADE	Services for GBV Survivors	1/1/2024	12/31/2024	\$393,735	\$393,735	\$366,123	\$26,569	\$1,044	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1290	HS0DA24-01290	SALVATION ARMY A CALIFORNIA CORPORATION	DVIP - OVW Victim Advocate	10/1/2023	9/30/2024	\$60,978	\$60,978	\$47,384	\$0	\$13,594	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1328	HS0DA24-01328	RES-CARE WASHINGTON INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$660,776	\$747,300	\$386,736	\$124,928	\$235,636	\$626,479	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1340	HS0DA24-01340	THERAPEUTIC HEALTH SERVICES INC	Youth Mental Health Counseling	1/1/2024	12/31/2024	\$123,714	\$123,714	\$96,567	\$15,503	\$11,644	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1348	HS0DA24-01348	CATHOLIC COMMUNITY SVCS OF WESTERN WA	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$328,566	\$501,000	\$254,600	\$0	\$246,400	\$254,162	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1370	HS0DA24-01370	YOUNG MENS CHRISTIAN ASSN OF GREATER SEA	Alive and Free	1/1/2024	12/31/2024	\$633,216	\$633,216	\$588,046	\$0	\$45,170	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1380A	HS0DA24-01380	NORTHWEST FAMILY LIFE LEARNING	DVIP - OVW DV Assessor	10/1/2023	9/30/2024	\$126,940	\$97,355	\$78,893	\$0	\$18,462	0	GDOJICJR21	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1381	HS0DA24-01381	PROGRESS PUSHERS	West Seattle Credible Messengers	1/1/2024	12/31/2024	\$601,556	\$601,556	\$582,835	\$0	\$18,721	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1403	HS0DA24-01403	LIFELONG HEALTH FOR ALL	Chicken Soup Brigade Grocery Delivery	1/1/2024	12/31/2024	\$534,128	\$513,803	\$440,260	\$41,074	\$32,469	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1431	HS0DA24-01431	YOUTH CARE	YouthBuild and Customer Service Training	12/20/2023	12/31/2024	\$383,250	\$383,250	\$361,639	\$0	\$21,611	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1440	HS0DA24-01440	CATHOLIC COMMUNITY SVCS OF WESTERN WA	AAEP Visiting Nurse Project	1/1/2024	12/31/2024	\$176,733	\$176,733	\$121,040	\$12,010	\$43,684	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1462	HS0DA24-01462	KING COUNTY	Public Health Services	6/4/2024	12/31/2024	\$21,345,815	\$20,524,565	\$13,942,987	\$0	\$6,581,578	\$149,625		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1485	HS0DA24-01485	KING COUNTY	Behavioral Health Services	1/1/2024	12/31/2024	\$1,073,432	\$1,073,432	\$1,060,682	\$0	\$12,750	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1492	HS0DA24-01492	PURPOSE DIGNITY ACTION	LEAD and Co-LEAD Program	1/1/2024	12/31/2024	\$15,422,746	\$14,267,513	\$11,694,859	\$1,332,654	\$1,240,000	\$2,572,655	CHCALEAD24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1497	HS0DA24-01497	ENTRE HERMANOS	Housing as an Intervention	3/1/2024	2/28/2025	\$186,733	\$186,733	\$30,074	\$0	\$156,659	\$148,090	GHPWAHI22	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1502	HS0DA24-01502	CENTER FOR MULTICULTURAL HEALTH	Housing as an Intervention	3/1/2024	2/28/2025	\$378,536	\$378,536	\$230,809	\$54,150	\$93,577	\$61,767	GHPWAHI22	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1503	HS0DA24-01503	A&B HOMECARE AND STAFFING INC	Medicaid In-Home Personal Care & Respite Services	12/31/2023	12/31/2025	\$128,000	\$413,000	\$101,483	\$0	\$311,517	\$279,679	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1507	HS0DA24-01507	SERENGETI CARE PARTNERS LLC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$348,000	\$348,000	\$10,346	\$0	\$337,654	\$344,864	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1510	HS0DA24-01510	DUWAMISH TRIBAL SERVICES	Mental Health Services	1/1/2024	12/31/2024	\$424,159	\$424,159	\$281,175	\$52,915	\$90,070	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1513	HS0DA24-01513	FREEDOM PROJECT	Community Based Reentry	1/1/2024	12/31/2024	\$235,385	\$215,482	\$189,010	\$0	\$26,472	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1544	HS0DA24-01544	GERAS LLC	In Home Care Services	1/1/1900	12/31/2025	\$1	\$703,000	\$342,212	\$0	\$360,788	\$609,866	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1545	HS0DA24-01545	URBAN LEAGUE OF METROPO SEATTLE	HBI Age Expansion Services	1/1/2024	12/31/2024	\$500,000	\$500,000	\$449,936	\$0	\$50,064	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1556	HS0DA24-01556	ELITE INTERNATIONAL LLC	Medicaid In-Home Personal Care & Respite Services	12/31/2023	12/31/2025	\$144,215	\$378,000	\$173,245	\$0	\$204,755	\$198,356	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1590	HS0DA24-01590	KELLEY ROSS & ASSOCIATES INC	Senior Drug Education	12/27/2023	12/31/2024	\$34,479	\$34,479	\$25,185	\$0	\$9,294	0	GARPAT321	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1592	HS0DA24-01592	CHINESE INFORMATION & SERVICE CENTER	Care Transitions Program	1/1/2024	12/31/2024	\$112,218	\$50,965	\$16,510	\$0	\$34,455	0	GCTRANS23	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1634	HS0DA24-01634	CATHOLIC COMMUNITY SVCS OF WESTERN WA	PEARLS-African American Elders	1/1/2024	12/31/2024	\$126,053	\$126,053	\$115,976	\$0	\$10,077	0	GVSHSL24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1661	HS0DA24-01661	SAILS WASHINGTON INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$47,995	\$318,000	\$12,995	\$0	\$305,005	\$301,945	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1662	HS0DA24-01662	FIRST CHOICE IN-HOME CARE INC	Medicaid In-Home Personal Care & Respite Services	12/31/2023	12/31/2025	\$374,554	\$1,338,900	\$892,366	\$0	\$446,533	\$591,083	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1668	HS0DA24-01668	KOREAN WOMENS ASSOCIATION	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$128,000	\$383,000	\$163,197	\$0	\$219,803	\$168,413	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1744	HS0DA24-01744	COMMUNITY SUPPORT SOLUTIONS INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$17,934	\$378,000	\$2,182	\$0	\$375,818	\$375,506	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1757	HS0DA24-01757	AMERICAN HEALTHCARE SERVICES INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$65,398	\$373,000	\$104,412	\$0	\$268,588	\$250,234	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1780	HS0DA24-01780	NEIGHBORHOOD HOUSE INC	Medicaid Transformation Project	1/1/2024	12/31/2024	\$892,223	\$892,223	\$826,373	\$65,370	\$480	0	GMEDTRAN	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1790	HS0DA24-01790	VIRGINIA MASON MEDICAL CENTER	HOPWA Rental Assistance Program	1/1/2024	12/31/2024	\$1,475,088	\$156,853	\$142,691	\$0	\$14,162	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1817	HS0DA24-01817	CHINESE INFORMATION & SERVICE CENTER	Medicaid Transformation Project	1/1/2024	12/31/2024	\$239,037	\$239,037	\$173,065	\$0	\$65,972	0	GMEDTRAN	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-1876	HS0DA24-01876	KING COUNTY	FIRS	1/1/2024	12/31/2024	\$341,064	\$341,064	\$335,352	\$0	\$5,712	0		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-5139	HS0DA24-05139	KIN ON HEALTH CARE CENTER	Medicaid In-Home Personal Care & Respite Services	12/31/2023	12/31/2025	\$136,910	\$648,000	\$293,481	\$0	\$354,519	\$397,377	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-5154	HS0DA24-05154	CHESTERFIELD SERVICES INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$542,169	\$558,000	\$352,212	\$0	\$205,788	\$491,442	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-5159	HS0DA24-05159	ASIAN COUNSEL & REFERRAL SVC	Medicaid Case Management	1/1/2024	12/31/2027	\$19,475,150	\$8,031	\$2,731	\$0	\$5,300	\$5,300		Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-5160	HS0DA24-05160	CHINESE INFORMATION & SERVICE CENTER	Medicaid Case Management	1/1/2024	12/31/2027	\$15,514,272	\$509,413	\$362,490	\$0	\$146,923	\$146,923	GFBT19	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-5169	HS0DA24-05169	AMICABLE HEALTHCARE INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$53,836	\$722,000	\$376,381	\$73,652	\$271,967	\$560,171	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA24-7202	HS0DA24-07202	MILLENNIA HEALTHCARE INC	Medicaid In-Home Personal Care & Respite Services	1/1/2024	12/31/2025	\$139,102	\$348,000	\$81,161	\$113	\$266,726	\$235,511	GRAWHI24	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA25-1290	HS0DA25-01290	SALVATION ARMY A CALIFORNIA CORPORATION	DVIP - OVW Victim Advocate	10/1/2024	9/30/2025	\$64,027	\$64,027	\$14,216	\$0	\$49,811	\$24,728	GDOJICJR21	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA25-1347	HS0DA25-01347	REFUGEE WOMENS ALLIANCE	DVIP - OVW Victim Advocate	10/1/2024	9/30/2025	\$67,306	\$67,306	\$16,279	\$0	\$51,027	\$48,536	GDOJICJR21	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DA25-1380	HS0DA25-01380	NORTHWEST FAMILY LIFE LEARNING	DVIP - OVW DV Assessor	10/1/2024	9/30/2025	\$133,287	\$133,287	\$0	\$0	\$133,287	\$73,814	GDOJICJR21	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DM18-5267Q	HS0DM18-05267	MUCKLESHOOT INDIAN TRIBE	In Home Care Services	7/1/2018	12/30/2029	\$92,850	\$670,143	\$5,976	\$0	\$664,167	\$658,948	GRAWHI	Yes	See CCMS Service Agreement Exhibit A-1	See CCMS Service Agreement Exhibit A-1	CoS Landing Page
HSD	DM18-5267Z	HS0DM18-05267	MUCKLESHOOT INDIAN TRIBE	In Home Care Services	7/1/2018	12/30/2029	\$92,850	\$									

OH	23-LABATE	NA	UNITED INDIANS OF ALL TRIBES FOUNDATION	LABATEYAH FEASIBILITY STUDY	1/1/2023	12/31/2024	\$100,000	\$79,999	\$25,940		\$54,060	\$27,971	no	Funds a capital needs assessment for the existing Labateyah facility and pre-development activities at the property for the construction of a new affordable housing facility.	N/A	
OH	24-CCS-WD	NA	CATHOLIC COMMUNITY SVCS OF WESTERN WA	SEATTLE WORKFORCE DEVELOPMENT FOR HOUSING	1/1/2024	12/31/2024	\$380,000	\$380,000	\$210,083		\$169,917	\$43,316	no	Funds support the agency's work in providing additional education, training and recruitment for housing and human services workers in Seattle. This includes the agency working directly with local colleges to implement academic programming for housing and human services workers, to increase recruitment and retention for supporting housing programs and other programs serving people who are experiencing homelessness.		
OH	24-HMST	NA	HOMESIGHT	HOMESIGHT DPA 2024	11/1/2024	12/31/2026	\$640,000	\$240,000	\$0		\$240,000	\$401,000	no	Provide downpayment assistance to 8 households.	They did it or they didn't.	
OH	24JS-BA	NA	LOW INCOME HOUSING INSTITUTE	BOYLSTON APARTMENTS	1/1/2022	12/31/2024	\$931,071	\$931,071	\$515,283		\$415,788	\$248,870	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24JS-BH	NA	LOW INCOME HOUSING INSTITUTE	Broadway Hall	1/1/2022	12/31/2024	\$452,053	\$452,053	\$335,297		\$116,756	0	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24JS-DA	NA	LOW INCOME HOUSING INSTITUTE	DOCKSIDE APARTMENTS	1/1/2022	12/31/2024	\$1,438,789	\$1,483,789	\$865,868		\$617,921	\$617,921	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24JS-GF	NA	CHIEF SEATTLE CLUB	GOLDFINCH APARTMENTS	1/1/2023	12/31/2024	\$520,000	\$520,000	\$451,607		\$68,393	0	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24JS-PBH	NA	PLYMOUTH HOUSING GROUP	2024 OPERATING MAINTENANCE AND SERVICE FOR	1/1/2023	12/31/2024	\$726,835	\$726,835	\$435,958		\$290,877	\$269,801	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24-JS-YWCA	NA	YWCA OF SEATTLE-KING COUNTY - SNOHOMISH	800 EAST DENNY WAY	1/1/2023	12/31/2024	\$1,308,000	\$1,308,000	\$964,673		\$343,327	0	no	Funding to enable the agency to operate and maintain units and provide services for extremely low-income families at the property.	N/A	
OH	24LO-HOB	NA	DOWNTOWN EMERGENCY SERVICE CENTER	HOBSON PLACE 2	1/1/2022	12/31/2041	\$1,194,086	\$1,194,086	\$990,525		\$203,561	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A	
OH	24RS-AHA	NA	ARCHDIOCESAN HOUSING AUTHORITY	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$300,000	\$300,000	\$68,515		\$231,485	0	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-BELL	NA	BELLWETHER HOUSING	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$300,000	\$210,000	\$157,399		\$52,601	0	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-COMPA	NA	COMPASS HOUSING ALLIANCE	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$298,213	\$164,113	\$134,596		\$29,517	\$29,517	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-ELCEN	NA	EL CENTRO DE LA RAZA	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$300,000	\$300,000	\$85,140		\$214,860	\$53,503	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-FAME	NA	WASHINGTON HOUSING EQUITY ALLIANCE	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$129,000	\$129,000	\$0		\$129,000	\$115,530	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-HUMAN	NA	HUMANGOOD AFFORDABLE HOUSING	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$195,749	\$195,749	\$74,215		\$121,534	\$91,023	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-INTER	NA	INTERIM COMMUNITY DEVELOPMENT ASSN	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$139,512	\$139,512	\$33,715		\$105,797	\$21,333	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-LIHI	NA	LOW INCOME HOUSING INSTITUTE	2024 AFFORDABLE HOUSING RESIDENT SERVICES	1/1/2024	12/31/2024	\$250,000	\$250,000	\$0		\$250,000	0	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-MERCY	NA	MERCY HOUSING NORTHWEST	2024 Resident Services Contract -MERCY	1/1/2024	12/31/2024	\$300,000	\$300,000	\$187,364		\$112,636	0	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-SCID	NA	SEATTLE CHINATOWN INTL DISTRICT	2024 Resident Services Contract -SCID	1/1/2024	12/31/2024	\$100,000	\$81,000	\$39,744		\$41,256	\$6,934	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24RS-SEED	NA	SOUTHEAST EFFECTIVE DEVELOPMENT (SEED)	2024 Resident Services Contract - SEED	1/1/2024	12/31/2024	\$300,000	\$300,000	\$223,356		\$76,644	\$323	no	Funds services that support the long-term housing stability and overall well-being of affordable housing residents.	N/A	
OH	24-SBAKER	NA	MT BAKER HOUSING ASSOCIATION	MT BAKER HOUSING ASSOICATION- 2024 OPERAING	1/1/2024	6/30/2025	\$177,000	\$177,000	\$39,753		\$137,247	\$31,054	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SBELL	NA	BELLWETHER HOUSING	BELLWETHER HOUSING OPERATING STABILIZATION	1/1/2024	6/30/2025	\$750,000	\$750,000	\$667,158		\$82,842	\$25,318	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SCHIEF	NA	CHIEF SEATTLE CLUB	CHIEF SEATTLE 2024 OPERATING STABILIZATION	1/1/2024	6/30/2025	\$750,000	\$750,000	\$0		\$750,000	\$485,288	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SCHS	NA	ARCHDIOCESAN HOUSING AUTHORITY	CATHOLIC HOUSING SERVICES- OPERATING STABILIZ	1/1/2024	6/30/2025	\$900,000	\$900,000	\$134,598		\$765,402	\$356,032	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	

OH	24-SCOMPA	NA	COMPASS HOUSING ALLIANCE	COMPASS HOUSING ALLIANCE- OPERATING STABILIZ	1/1/2024	6/30/2025	\$723,178	\$723,178	\$697,030		\$26,148	\$26,148	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SDELRI	NA	DELRIDGE NEIGHBORHOOD DEVELOPMENT ASSN	2024 Operating Stabilization- Delridge Neighborhoo	1/1/2024	6/30/2025	\$500,000	\$500,000	\$260,000		\$240,000	\$4,013	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SDESC	NA	DOWNTOWN EMERGENCY SERVICE CENTER	DOWNTOWN EMERGENCY SERVICE CENTER OPERAT	1/1/2024	6/30/2025	\$900,000	\$900,000	\$460,726		\$439,275	\$245,165	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SELCE	NA	EL CENTRO DE LA RAZA	EL CENTRO DE LA RAZA - 2024 OPERATING STABILIZ	1/1/2024	6/30/2025	\$627,827	\$627,827	\$85,678		\$542,149	\$248,357	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SHUMAN	NA	HUMANGOOD AFFORDABLE HOUSING	HUMANGOOD AFFORDABLE HOUSING OPERATING S	1/1/2024	6/30/2025	\$218,715	\$218,715	\$68,907		\$149,808	\$46,586	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SINTER	NA	INTERIM COMMUNITY DEVELOPMENT ASSN	INTERIM COMMUNITY DEVELOPMENT ASSOCIATION	1/1/2024	6/30/2025	\$750,000	\$750,000	\$603,154		\$146,846	0	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SMERCY	NA	MERCY HOUSING NORTHWEST	MERCY HOUSING NORTHWEST OPERATING STABILIZ	1/1/2024	6/30/2025	\$750,000	\$750,000	\$147,046		\$602,954	\$53,341	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SPLY	NA	PLYMOUTH HOUSING GROUP	PLYMOUTH HOUSING GROUP OPERATING STABILIZ	1/1/2024	6/30/2025	\$899,676	\$899,676	\$0		\$899,676	\$819,802	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SSCID	NA	SEATTLE CHINATOWN INTL DISTRICT	SEATTLE CHINATOWN INTERNATIONAL DISTRICT PRI	1/1/2024	6/30/2025	\$538,500	\$538,500	\$0		\$538,500	\$295,371	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SYWCA	NA	YWCA OF SEATTLE-KING COUNTY - SNOHOMISH	YWCA OF SEATTLE-KING COUNTY-SNOHOMISH OPE	1/1/2024	6/30/2025	\$414,000	\$414,000	\$354,344		\$59,656	0	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-SZION	NA	MOUNT ZION HOUSING DEVELOPMENT	MOUNT ZION HOUSING DEVELOPMENT OPERATING	1/1/2024	6/30/2025	\$485,380	\$485,380	\$192,567		\$292,813	\$227,346	no	Funding to assist affordable housing properties to address operational challenges, including increased operating expenses and lost rent revenue.	N/A	
OH	24-VIEW	NA	VIEWPOINT COACHING & CONSULTING LLC	Fort Lawton Fundraising Consultant	9/1/2024	9/1/2025	\$70,000	\$70,000	\$16,100		\$53,900	\$25,350	no	The consultant will search for, identify and apply for sources of funds available for infrastructure development at the Fort Lawton Redevelopment site.	N/A	
OH	24WF-AHA	NA	ARCHDIOCESAN HOUSING AUTHORITY	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$3,486,175	\$3,486,175	\$835,695		\$2,650,480	\$2,079,061	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	
OH	24WF-CHC	NA	COMPASS HOUSING ALLIANCE	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$379,068	\$379,068	\$214,348		\$164,720	\$115,746	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	
OH	24WF-CHMH	NA	COMMUNITY HOUSE MENTAL HEALTH	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$471,105	\$471,105	\$0		\$471,105	0	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	
OH	24WF-CSC	NA	CHIEF SEATTLE CLUB	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$760,049	\$760,049	\$217,131		\$542,918	\$91	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	
OH	24WF-DESC	NA	DOWNTOWN EMERGENCY SERVICE CENTER	Permanent Supportive Housing Operating,Maintena	1/1/2024	12/31/2024	\$11,000,483	\$11,000,483	\$8,250,483		\$2,750,000	0	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	
OH	24WF-LIHI	NA	LOW INCOME HOUSING INSTITUTE	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$1,413,132	\$1,413,132	\$840,858		\$572,274	0	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A	

OH	24WF-PH	NA	PLYMOUTH HOUSING GROUP	Permanent Supportive Housing Operating,Maintena	1/1/2024	12/31/2024	\$6,854,051	\$6,854,051	\$6,708,176		\$145,875	0	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A		
OH	24WF-SG	NA	SOLID GROUND WASHINGTON	PERMANENT SUPPORTIVE HOUSING OPERATING, M	1/1/2024	12/31/2024	\$523,450	\$523,450	\$361,397		\$162,053	0	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A		
OH	24WF-YWCA	NA	YWCA OF SEATTLE-KING COUNTY - SNOHOMISH	Permanent Supportive Housing Operating,Maintena	1/1/2024	12/31/2024	\$554,856	\$451,885	\$387,365		\$64,520	\$3,499	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A		
OH	DM23-1606	NA	TRANSITIONAL RESOURCES	YANCY STREET	8/1/2021	12/31/2040	\$119,700	\$110,671	\$0		\$110,671	\$110,671	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM23-8604	NA	CATHOLIC COMMUNITY SVCS OF WESTERN WA	ALOHA INN	1/1/1991	12/31/2023	\$161,551	\$86,870	\$37,341		\$49,530	\$49,530	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM23-8623	NA	SOUND	JORDAN HOUSE	1/1/1994	12/31/2023	\$48,992	\$24,361	\$0		\$24,361	\$30,519	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-0211	NA	COMPASS HOUSING ALLIANCE	NYER URNESS	5/1/2013	4/30/2032	\$243,309	\$243,309	\$182,484		\$60,825	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-0901	NA	COMMUNITY HOUSE MENTAL HEALTH	CAROLINE W	1/1/2015	12/31/2034	\$157,798	\$157,798	\$118,349		\$39,450	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-1602	NA	COMMUNITY HOUSE MENTAL HEALTH	PATRICIA K	5/1/2020	12/31/2039	\$152,638	\$152,638	\$114,479		\$38,160	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-1603	NA	PLYMOUTH HOUSING GROUP	BOB &MARCIA ALMQUIST	5/14/2020	12/31/2039	\$301,182	\$301,182	\$242,746		\$58,436	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-1606	NA	TRANSITIONAL RESOURCES	YANCY STREET	8/1/2021	12/31/2040	\$124,488	\$124,488	\$23,880		\$100,608	\$100,608	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-8604	NA	CATHOLIC COMMUNITY SVCS OF WESTERN WA	ALOHA INN	1/1/1991	12/31/2024	\$168,013	\$168,013	\$42,003		\$126,010	\$42,003	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-8606	NA	UNITED INDIANS OF ALL TRIBES FOUNDATION	LA-BA-TE-YAH	1/1/1992	12/31/2024	\$115,983	\$115,983	\$84,000		\$31,983	0	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-8623	NA	SOUND	JORDAN HOUSE	1/1/1994	12/31/2024	\$25,616	\$25,616	\$0		\$25,616	\$25,616	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-9510	NA	YOUTHCARE	Isis House/Ravenna	4/1/1999	12/31/2024	\$67,667	\$67,667	\$27,165		\$40,502	\$40,502	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	DM24-9519	NA	WASHINGTON HOUSING EQUITY ALLIANCE	BUNKHOUSE	4/1/2001	12/31/2024	\$65,578	\$65,578	\$32,789		\$32,789	\$16,395	no	Funding to enable the agency to operate and maintain units for extremely low-income families at the property.	N/A		
OH	JS-BLAKE	NA	PLYMOUTH HOUSING GROUP	BLAKE HOUSE	1/1/2023	12/31/2023	\$698,880	\$223,490	\$165,642		\$57,848	\$57,848	no	Provide emergency rental assistance and housing stability services to Seattle residents.	N/A		
OH	OH21-ICD1Z	NA	INTERIM COMMUNITY DEVELOPMENT ASSN	Emergency Rental Assistance	5/15/2021	9/30/2022	\$8,631	\$8,631	\$0		\$8,631	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.	N/A	
OH	OH21-LH1Z	NA	LIFELONG HEALTH FOR ALL	ERAP ROUND 2B	1/1/2022	12/31/2023	\$260,000	\$118,351	\$101,775		\$16,576	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.	N/A	
OH	OH21-WAC1Z	NA	WEST AFRICAN COMMUNITY COUNCIL (WACC)	Emergency Rental Assistance	5/15/2021	9/30/2022	\$144,000	\$144,000	\$0		\$144,000	\$144,000	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.	N/A	
OH	OH21YMC1BZ	NA	YOUNG MENS CHRISTIAN ASSN OF GREATER SEA	ERAP ROUND 2B	1/1/2022	1/1/2022	\$498,218	\$118,611	\$76,139		\$42,472	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.	N/A	
OH	OH23-LIHI	NA	LOW INCOME HOUSING INSTITUTE	Permanent Supportive Housing Operating,Maintena	1/1/2023	12/31/2023	\$1,349,826	\$674,826	\$650,594		\$24,232	\$24,232	no	Supports front-line Permanent Supportive Housing workers and buildings to ensure long-term sustainability to meet resident's needs, including extremely low-income people, those experiencing chronic homelessness and living with behavioral and physical health needs.	N/A		
OH	OH23-ODFM	NA	OPEN DOORS FOR MULTICULTURAL FAMILIES	SEATTLE EMERGENCY RENTAL ASSIS	5/15/2021	12/31/2023	\$100,000	\$63,444	\$45,326		\$18,118	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.		
OH	OH23-SVDP	NA	SOCIETY OF ST VINCENT DE PAUL COUNCIL	SEATTLE EMERGENCY RENTAL ASSIS	5/15/2021	5/31/2023	\$172,500	\$24,708	\$0		\$24,708	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.		
OH	OH23-VOT	NA	VOICES OF TOMORROW	SEATTLE EMERGENCY RENTAL ASSIS	5/15/2021	12/31/2023	\$350,000	\$123,656	\$117,797		\$5,859	0	GERAP21R2B	no	Provide emergency rental assistance and housing stability services to Seattle residents.		

Response to SLI CBO-003S-A

Governance, Accountability, & Economic
Development Committee

September 11, 2025

Agenda

- SLI Overview
- Response Key Points
- Q&A



SLI Overview

1. Report on historical underspend from 2018 through 2023 organized by fund and department
2. Report on Year-to-Date (YTD) budget vs actual performance through the second quarter (Q2) as memorialized in Resolution 32116.
3. Searchable and sortable database of outstanding City contracts and grants (exclusive of EDI awards) as of December 31, 2024, encompassing the three departments with the largest portfolio of grants to non-profit providers.

2. Year-to-Date Actuals Report

- Part 2 of the SLI memorialized Resolution 32116 which requests budget vs. actual reports at points during the year
- City formalized its Fiscal Monitoring program in 2023
- Utilizes quarterly meetings between depts, CBO, and Office of City Finance to review financial results
- Overarching goal is to identify fiscal challenges during year with goal of avoiding budget exceptions/year-end issues
- Currently uses a straight-line approach; 2025 piloted using dept-driven expenditure plans to address seasonality/timing issues in quarterly variances

3. Searchable Contracts Database

- Analyzed the 3 largest departments that award grants to non-profit providers (DEEL, OH, HSD)
- Requested information is not centrally located and required CBO and depts to cobble together from diffuse sources (FAS procurement, dept-based systems)
- Information should be viewed within dept-specific contexts including:
 - Variations in periods of performance (contract terms longer than 12-mos; school year vs fiscal year term)
 - City funds vs pass-through grant funds
 - Depts partner with outside organizations which can be slow to bill City resulting in carryforwards

1. Underspend

- Part 1 of the SLI requested CBO to analyze budgetary underspend between 2018-2023
- During those six years the City underwent both growth as well as COVID-19 and its impacts
- Through 2023, contributors to underspend in the budget include:
 - General Fund-Including CLFR funds, EDI, and PB programs
 - PET Fund-Lead-time for OH and EDI programs between awards and execution
 - Capital Budget-Inflation/concrete workers' strike affecting construction prices and project delivery timelines
 - Grants-Budgeting grants which were ultimately not received

Budgetary Underspend Context

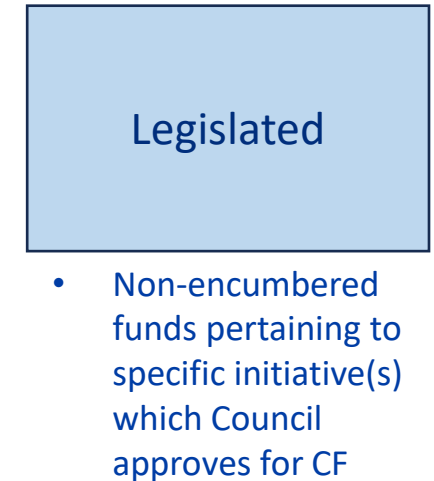
- Primary focus of SLI was to analyze budgetary underspend
- Underspend can take two forms:
 - ***Initial underspend*** is Revised Budget less Actuals, so it includes Carry-forward commitments (funds already committed to specific programs/projects)
 - ***Net (true) underspend*** is Initial underspend less Carry-forward commitments

Types of Carryforward

Auto-carryforward at Year-End (unless abandoned):



Council Action Needed:



Total 2023 General Fund Carryforwards: \$176M

\$63M

\$52M

\$5M

\$3M

\$53M

General Fund Underspend 2018-2023

- Between 2018 and 2023, net underspend for the General Fund averaged \$36M or 2.1% annually
- Historical analysis of General Fund underspend:

Year	Revised Budget	Actual Expenditures	Initial Underspend \$	Initial Underspend %	Labor as % of Initial Underspend	Total Carryforward	Net Underspend (after CF)	Net Underspend as %
2023	1,833,690,339	1,621,965,555	211,724,785	11.5%	18.7%	176,318,495	35,406,290*	1.9%
2022	1,866,240,718	1,653,442,090	212,798,628	11.4%	27.6%	166,873,841	45,924,787*	2.5%
2021	1,760,765,579	1,529,924,866	230,840,713	13.1%	21.0%	182,269,862	48,570,851	2.8%
2020	1,613,851,364	1,461,261,838	152,589,526	9.5%	17.5%	109,762,976	42,826,551	2.7%
2019	1,496,849,531	1,380,544,183	116,305,348	7.8%	34.2%	93,694,141	22,611,207	1.5%
2018	1,460,217,870	1,374,436,421	85,781,449	5.9%	18.5%	66,756,829	19,024,620	1.3%
6-Yr Average	1,671,935,900	1,503,595,825	168,340,075	9.9%	22.0%	132,612,691	35,727,384	2.1%

*GF financial plan included underspend assumption (2023-\$10M; 2022-\$20M)

General Fund Underspend-Key Points

- Underspend and carryforward amounts peaked in 2021
 - Coronavirus Local Fiscal Recovery (CLFR) funds
 - Participatory Budgeting
 - Equitable Development Initiative (EDI)
- GF budgeting included underspend assumption between \$10M and \$20M to capture portion of underspend occurring during normal operations

PET Fund Underspend-Key Points

- 70% of Payroll Expense Tax (PET) funds were allocated to programs with long-term project commitments (OH and EDI)
- As a result, initial underspend for 2022 and 2023 was 45% and 57%, respectively
- Funds carry-forward to support EDI and OH projects
- Net PET underspend was 0.8% and 1.7% for 2022 and 2023

Factors affecting PET Fund Underspend

- EDI and affordable housing projects cause PET Fund to show large underspend/carryforward balances
- City budgets all funding in the year committed to specific future projects with partner organizations
 - “First dollar in”
- City does not have direct control over project timeline for projects; funds roll-over until partner org is ready to proceed
- Funds must remain in City’s budget to preserve resources for these projects and reaffirm the City’s commitment to its partners
- Thanks to the Office of Housing for being here to explain more about their project funding structure and timeline.

Any Questions?



Seattle Office of Housing Housing Funding Awards

Governance, Accountability and Economic Development Committee

Maiko Winkler-Chin, Director, Office of Housing

Kelli Larsen, Policy & Planning Director, Office of Housing

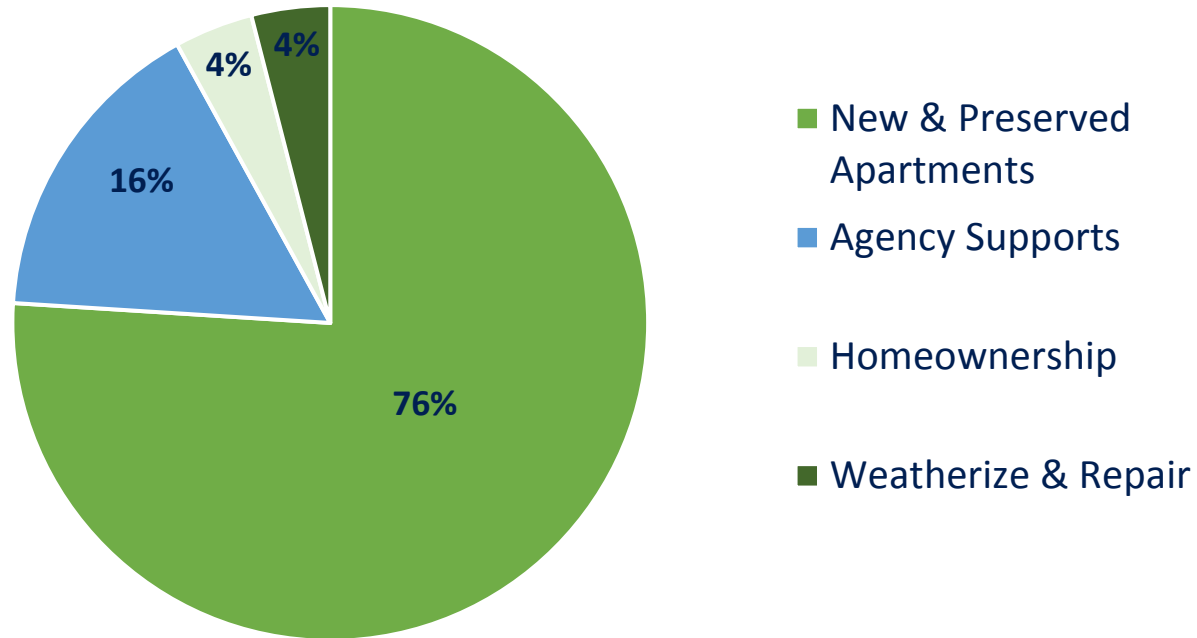


Julia from El Centro's Plaza Roberto Maestas

Julia, a Seattle resident since 2016, found stable housing at Plaza Roberto Maestas after facing challenges in transitional housing while raising her son. Her involvement with El Centro began in junior high through workshops and programs. With a stable home, her health has improved, and she now works as an early childhood specialist at Mary's Place, supporting her community.



OH Program Areas



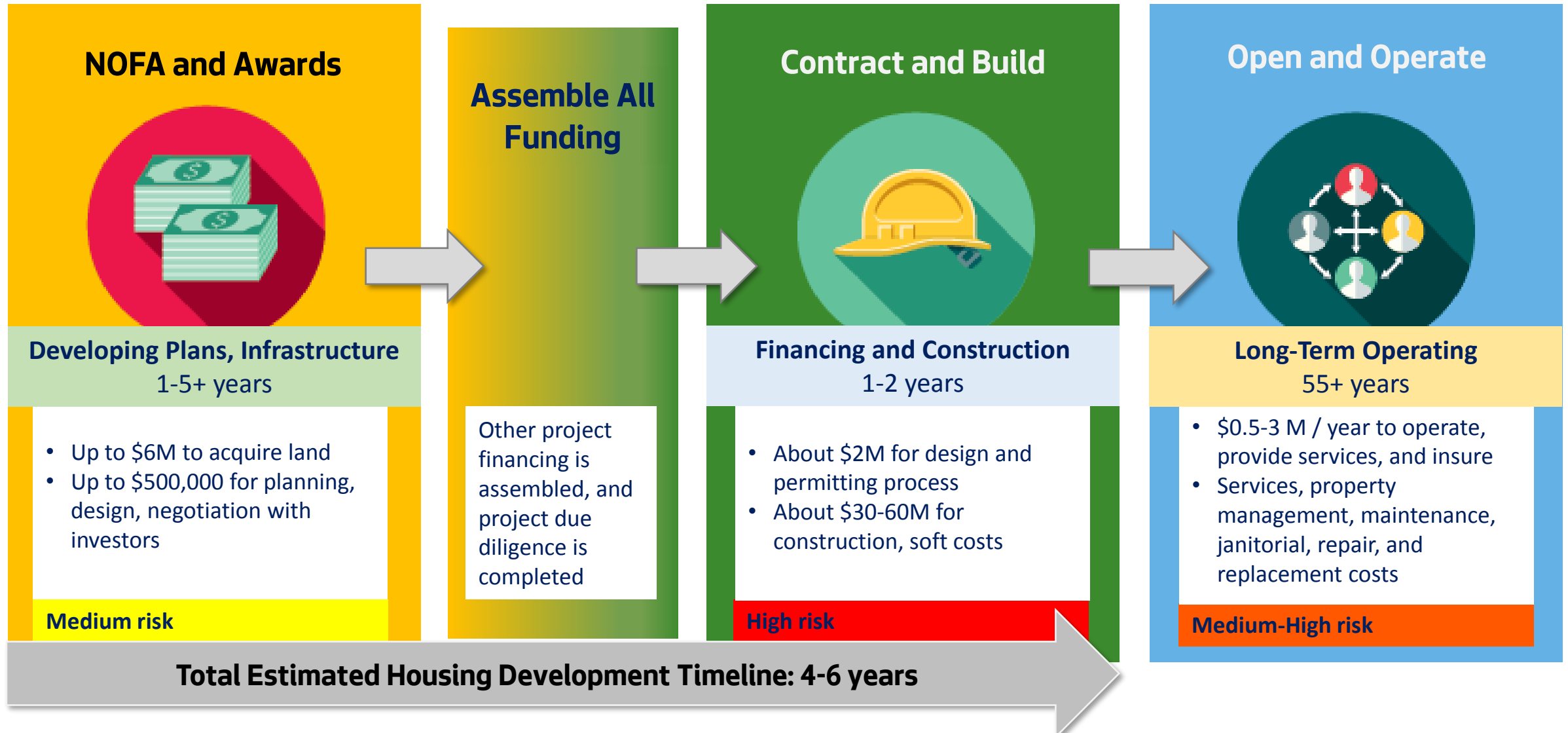
Majority of OH investments (84%) are dedicated to building new housing and preserving homes.

Administration funding of 6% not reflected

Current Housing Investment Practices

- Early Seattle investments set priorities for the future and secure strong projects.
- Staff meet with potential applicants to discuss project challenges and opportunities and meetings occur regularly from initial award to final project close out.
- Investors work collaboratively in Seattle/King County to prioritize and invest in projects – ensuring the most feasible projects move forward as quickly as possible and stretch our investments further.

Lifecycle of Affordable Housing



Stages of OH Housing Development Cycle

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2020 OH Dollars	NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL					
2021 OH Dollars		NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL				
2022 OH Dollars			NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL			
2023 OH Dollars				NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL		
2024 OH Dollars					NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL	
2025 OH Dollars						NOFA	AWARD	CONTRACT	BUILD	BUILD	OPEN	FINAL

1. NOFA Issued

NOFA

2. Awards Made

AWARD

3. Contracts Encumbered

CONTRACT

4. Construction Start

BUILD

5. Construction End

OPEN

6. Financing Close

FINAL

Project Timelines and Impacts to Cash Balance

El Centro Plaza Roberto Maestas (110 units)	\$7,251,266
Award Year	2013
Construction Start	04/03/2015
Construction End	06/16/2016
Final Draw of Funds	07/16/2016

Bellwether Cedar Crossing (252 units)	\$14,995,000
Award Year	2017
Construction Start	01/05/2020
Construction End	06/06/2022
Final Draw of Funds	04/25/2023



OH Uses of PET Funds

OH and CBO provided detailed information to Council August 2024 and July 2025 to describe the uses of OH cash balance.

Detailed update will be shared with 2026 Proposed Budget.

OH Program	PET cash balance as of 5/31/25	Examples
Commitments for NOFAs and RFPs	\$54 m	Lake City Community Center
Rental Housing Awards and Contracts	\$106 m	El Centro Beacon Hill TOD YWCA Lexington & Concord
Homeownership Awards and Contracts	\$10 m	Phinney Nest
Commitments for Stabilization	\$28 m	Cost escalation for construction
Agency Support Contracts	\$25 m	Operating support for PSH



Legislation Text

File #: CB 121072, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to updating the structure and processes of the Office of City Auditor; amending Chapter 3.40 and Sections 14.08.040 and 14.08.050 of the Seattle Municipal Code; and repealing Section 15.52.100 of the Seattle Municipal Code.

WHEREAS, an independent auditing function can provide objective information on the operations of

government programs, assist managers in carrying out their responsibilities, and help ensure full accountability to elected officials and the public; and

WHEREAS, recognized government auditing standards provide a framework for improved government decision making, oversight, and accountability; and

WHEREAS, the King County Code provides a comprehensive description of the authority and functions of the King County Auditor's Office; and

WHEREAS, the Association of Local Government Auditors, which represents local government auditors in the United States and Canada, issued Model Legislation Guidelines for Local Government Auditors; and

WHEREAS, the Office of City Auditor is an independent agency within the legislative branch of Seattle City government; and

WHEREAS, in 1991 Seattle voters created the Office of City Auditor in the City Charter (Article VIII, Section 2). In turn, the Seattle City Council passed Ordinance 116368 establishing Chapter 3.40 of the Seattle Municipal Code, providing further details about the Office of City Auditor's authority and responsibilities; and

WHEREAS, much of Chapter 3.40 has remained unchanged in 33 years, despite changes in the expertise,

scope, and operations of the Office of City Auditor; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Chapter 3.40 of the Seattle Municipal Code, last amended by Ordinance 124809, is amended as follows:

Chapter 3.40 OFFICE OF CITY AUDITOR

3.40.010 Office of City Auditor((-Duties-Appointment,)) - Establishment

~~((A. There is created within the legislative branch of City government a department to be called the Office of the City Auditor, to)) To perform the duties provided in Article VIII, Section 2 of the City Charter((-
The City Auditor shall have a term of four (4) years, and shall be appointed by a majority of the City Council,
and may be removed for cause by a majority of the City Council.~~

~~B. Succeeding terms that are not consecutive terms for the same individual shall commence for four (4) years upon appointment of the new City Auditor, regardless of the length of term served by the preceding City Auditor. Consecutive terms for the same individual shall commence for four (4) additional years from the date that individual's previous term expires if the incumbent is reappointed within ninety (90) days before or ninety (90) days after the expiration of the previous term; otherwise the successive term shall commence upon reappointment. If an incumbent seeks reappointment, the City Council should act to approve or disapprove the reappointment at least forty-five (45) days before the expiration of the incumbent's term)) , the Office of City Auditor is established in the legislative branch of Seattle City government as an independent, nonpartisan office responsible for providing objective, fact-based analysis and information regarding the performance and operations of City departments, offices, and programs. The organization and administration of the Office of City Auditor shall be sufficiently independent to ensure no interference or influence external to the office shall adversely affect an independent and objective judgment by the City Auditor.~~

3.40.020 Definitions

For purposes of this Chapter 3.40:

"Audit" means a performance audit, financial audit or other audit that conforms to Generally Accepted Government Auditing Standards promulgated by the United States Government Accountability Office.

"Performance audit" means an audit that provides objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things: improving program performance, efficiency, and operations; reducing costs; strengthening internal controls; reviewing indications of fraud, waste, or abuse; facilitating decision making by parties responsible for overseeing or initiating corrective action; and contributing to public accountability.

"Recommendation" means a statement of action the City Auditor believes is needed to correct problems or adopt improvements identified in an audit.

3.40.030 City Auditor qualifications and appointment

A. The City Auditor shall be appointed by the City Council after a competitive, nationwide search, using an equity- and merit-based selection process that includes screening for qualified candidates by experienced performance auditors. A qualified candidate for City Auditor shall demonstrate audit proficiency through at least five years of relevant experience in government auditing, program evaluation, or public policy analysis, including a thorough understanding of government auditing standards and a commitment to ethical standards.

B. If the City Auditor wishes to be reappointed, pursuant to Charter Article VIII, Section 2, then the City Auditor shall notify the Council President. The City Council should act to approve or disapprove the reappointment no later than 45 days before the current term's end date. If the reappointment is made within 90 days of the term expiring, the reappointment's term shall start the day after the term expired or will expire; otherwise, it shall start on the date of reappointment.

((3.40.020)) 3.40.040 City Auditor((-Ancillary powers-)) functions

Under the direction of the City Council, the City Auditor shall ~~((have the power to))~~:

~~((A. Arrange for audits of federally assisted grants and programs; coordinate auditing activities with the Washington State Auditor and personnel in other City departments; and follow up on reports of examination of the State Auditor;~~

~~B. Require City departments to:~~

~~1. Supply access to accounts and records in whatever media they may be kept, and assist in finding and identifying them; supply documents, computer-readable copies, use of copying machines, and working space for the City Auditor and staff;~~

~~2. Retain identified records pending completion of the audit, and~~

~~3. Cooperate in interviewing of personnel, all for the purpose of conducting audits;~~

~~C. Direct comprehensive internal auditing activities, including financial audits, performance audits, and other initiatives to improve City operations for all City departments;))~~

A. Direct comprehensive auditing activities, including performance audits, financial audits, oversight functions, and other initiatives to improve the performance and accountability of City operations for all City departments and offices;

B. Require all entities that receive appropriations or funding from the City or perform work on behalf of or under the authority of the City, such as City departments, offices, agencies, programs, boards, commissions, pension funds, non-profit organizations, public corporations and private corporations, to provide full and unrestricted access to any and all persons, property, and records in any form that are deemed relevant to an audit review, unless access is specifically prohibited by law or court order; access to persons, property, and records shall be provided to the City Auditor in a timely manner, without limitation, and without charge. Should any City department decline to provide the Office of City Auditor access to documents or data, the declining department shall provide the City Auditor with an itemization describing the documents or data

withheld and the legal basis for withholding access to each item. To the extent allowable by law, the Office of City Auditor will maintain the confidentiality and security of all data and records transferred, and under its control, for the purpose of an audit review.

1. "Access to persons" includes information, interviews or testimony by any and all individuals or entities employed by the City, including its officers and employees, or persons performing work on behalf of or under the authority of the City. The City Auditor shall determine the manner of questioning the persons regarding their knowledge. The persons shall fully cooperate with the City Auditor and make full disclosure of all pertinent information.

2. "Access to property and records" includes furnishing and providing access to any and all requested property and records including, but not limited to, physical and digital materials, locations, writings, information systems, operations and data, in a manner determined by the City Auditor. Access to property and records shall be construed to the broadest extent, including property and records designated as confidential or of limited access by contract or law, unless access is specifically prohibited by law or court order. Persons with access to or responsible for confidential or limited-access property or records shall fully cooperate with the City Auditor in determining a plan of action to provide and manage the property or records, including digital transfer tools, reasonable use of copying equipment, and working space for the City Auditor and staff as necessary to carry out audit review.

3. If, in the exclusive opinion of the City Auditor, access to persons, property, and records does not comply with the provisions of this subsection 3.40.040.B or is otherwise insufficient to meet the needs of the City Auditor to perform the City Auditor's duties, then the City Auditor, with approval of the City Council by resolution, may either issue a subpoena compelling access or require full disclosure under oath, or both;

C. Coordinate auditing activities with the Washington State Auditor, personnel in other City

departments, and other auditing entities as necessary;

D. Bring to the attention of the State Auditor and to law enforcement authorities information about a suspected violation of state criminal laws or the City's criminal ordinances; and to the City Attorney information about a suspected civil violation ~~((of the laws where the City has a civil remedy that may result in the))~~ or matter where recovery of funds ~~((or property due to the City))~~ is appropriate;

E. Authenticate papers issued by ~~((his or her office))~~ the Office;

F. Audit the affairs of ~~((the City's public corporations established pursuant to Chapter 3.110; of))~~ recipients of City contracts~~((;))~~ , and ~~((of))~~ accounts and contracts with other governmental agencies established with City assistance under ~~((the Interlocal Cooperation Act ()))~~ chapter 39.34 RCW ((39.340)); ~~((and))~~

G. Audit contracts and agreements entered into by a City department or office to verify, among other things, that: the procedures prescribed in this Chapter 3.40 were followed; that the compensation or other consideration provided to any contractor has been appropriate, under the circumstances; the contracted-for services were provided in a timely manner; and terms and other considerations were met;

H. Audit employer compliance with Chapters 14.16, 14.17, 14.19, and 14.20 for the sole purpose of evaluating the enforcement efforts of the Office of Labor Standards;

I. Ensure the Office adheres to Generally Accepted Government Auditing Standards and maintains a system of internal quality control, including adequate resources for ongoing staff professional development and procedures for supervision, review and documentation of work performed;

J. Develop an annual audit work program for the Office, which program is subject to change based on evolving risks and circumstances;

K. Appoint, remove, supervise, and control officers and employees in the Office of City Auditor in accordance with Civil Service rules and regulations and applicable collective bargaining agreements;

L. Perform such activities as deemed necessary by the City Auditor to fulfill the mission of the office,

including audit and nonaudit services (i.e., services the Office performs that do not need to conform to Generally Accepted Government Auditing Standards), special studies, or advisory reports undertaken to promote transparency, efficiency, and effectiveness in City government; and

~~((G.))~~ M. Perform ~~((such))~~ other activities as ~~((may be))~~ assigned by ordinance ~~((from time to time))~~.

~~((3.40.040 Auditing authority))~~ 3.40.050 Auditor powers

~~((A. The City Auditor is authorized to audit the records of the Seattle Public Library, the Seattle City Employees Retirement System, the Firefighters' Pension Fund, and the Police Pension Fund and, to the extent authorized by law, the Seattle Municipal Court.~~

~~B. The City Auditor is authorized to audit each Consultant Contract entered into by a Department to verify, among other things, that the procedures prescribed in this chapter were followed; that the compensation or other consideration provided to any Consultant has been appropriate, under the circumstances, and that the contracted for services were provided in a timely manner.~~

~~C.))~~ The City Auditor ~~((shall))~~ may participate in the selection and oversight of ~~((all))~~ consultants providing auditing ~~((and accounting))~~ services ~~((in accordance with a memorandum of understanding entered into between such official and the Executive Department. The affected City department or Executive Department office may determine the terms and conditions of the agreement, but any such contract shall be subject to review by the City Auditor. All reports or financial statements submitted by such consultants shall be submitted to the City Auditor and the Director as well as the affected department or Executive Department office.))~~ to a City department or office.

~~((D. The City Auditor shall have the authority to audit employer compliance with Chapters 14.16, 14.17, 14.19, and 14.20 for the sole purpose of evaluating the enforcement efforts of the Office for Civil Rights and the Office of Labor Standards.~~

~~3.40.050))~~ 3.40.060 Audit reports-Response to auditor-Follow-up required~~((,~~

~~A. It is City policy to follow up on audit reports by the City Auditor.))~~ A. Upon completion of a proposed final audit report, the City Auditor shall send the proposed report to the official or officials responsible for administration of the entities or programs evaluated by the audit. The City Auditor shall request a written response to the proposed report within five business days, and may approve extensions as appropriate, to be included as an attachment to the published final audit report. If no response is received by the deadline, the City Auditor will publicly release the final audit report without a response, noting its absence. The response shall include:

1. Concurrence, partial concurrence, or nonconcurrence with each report recommendation including any explanation of why full concurrence may not be feasible; and
2. A description of the proposed corrective action or actions that will be taken to implement each report recommendation and an estimated timeline for completing those actions.

B. The City Auditor shall conduct an annual review to assess the status of all open audit recommendations from past audit reports. The City Auditor shall publish a report by May 31 each year on the progress of each recommendation until it has been fully implemented or otherwise resolved.

~~((B-))~~ C. Whenever an audit report identifies a tortious or criminal misappropriation of City funds or property, the department head and the City Attorney shall seek recovery of the moneys and/or other relief as allowed by law.

~~((C. When an audit report discovers a misexpenditure and/or makes a recommendation for a change in practice or procedures of a City department, the affected department shall respond within 30 days. If the City Auditor finds the response unsatisfactory, the City Auditor shall refer the matter to the Chair of the City Council Finance and Budget Committee and the City Budget Director for their review and guidance.))~~

D. When an audit of a City contract or project determines that ineligible costs were paid, the department responsible for the contract shall promptly seek recovery of sums due to the City. The City Auditor may

participate in discussions with the contractor toward recovery of money((s)) due and shall be consulted before a settlement is made. ~~((In event of a disagreement between the City Auditor and a department head, the Mayor or, at his discretion, the City Budget Director shall serve as a mediator.))~~ The Mayor shall serve as mediator in the event of a disagreement between the City Auditor and a department head, unless:

1. The Mayor chooses the City Budget Director to serve as mediator; or

2. The Mayor's Office is responsible for the contract, in which case the City Budget Director shall serve as mediator.

3.40.070 External peer review-Oversight

A. The audit activities of the Office shall be subject to an external peer review every three years, in accordance with applicable government auditing standards by a professional, nonpartisan objective group using guidelines endorsed by the Association of Local Government Auditors.

B. The peer review shall evaluate the quality of audit effort and reporting. Specific quality review areas shall include staff qualifications, adequacy of planning and supervision, sufficiency of work paper preparation and evidence, and the adequacy of systems for reviewing internal controls, fraud and abuse, program compliance, and automated systems. The peer review shall also assess the content, presentation, form, timelines, and distribution of audit reports. The Office shall pay for the peer review.

3.40.080 Staff and resources

The City shall provide sufficient staff and resources to enable the Office to perform its work, including, at a minimum, resources for appropriate professional development, continuing professional education, and compliance with applicable professional standards, licensure requirements, and professional certification requirements.

Section 2. Section 14.08.040 of the Seattle Municipal Code, last amended by Ordinance 125639, is amended as follows:

14.08.040 Unfair practices-Generally

* * *

~~((J. Short-term voucher evaluation~~

~~The Department shall ask the City Auditor to conduct an evaluation of the impact of the amendment to the definition of "Section 8 program" in subsection 14.08.020 (effective on the date of the ordinance introduced as Council Bill 118755) to include short-term assistance to determine if the addition of short-term assistance to the definition should be maintained, amended, or repealed. The evaluation should include an analysis of the impact on the ability of tenants to enter into and successfully remain in housing and the impact on the rate of eviction. The City Auditor, at their discretion, may retain an independent, outside party to conduct the evaluation. The evaluation shall be submitted to the City Council by the end of 2018.))~~

Section 3. Section 14.08.050 of the Seattle Municipal Code, last amended by Ordinance 126370, is amended as follows:

14.08.050 First-in-time

* * *

~~((D. First-in-time evaluation~~

~~The Department shall ask the City Auditor to conduct an evaluation of the impact of the program described in subsections 14.08.050.A-C to determine if the program should be maintained, amended, or repealed. The evaluation shall only be conducted on the basis of the program's impacts after 18 months of implementation. The evaluation should include an analysis of the impact on discrimination based on a protected class and impact on the ability of low-income persons and persons with limited English proficiency to obtain housing. The City Auditor, at their discretion, may retain an independent, outside party to conduct the evaluation. The evaluation shall be submitted to the City Council by the end of 2018.~~

~~E.))~~ D. Persons must comply with this Section 14.08.050 by July 1, 2017.

~~((F.))~~ E. Nothing in this Section 14.08.050 shall apply to an accessory dwelling unit or detached accessory dwelling unit wherein the owner or person entitled to possession thereof maintains a permanent residence, home or abode on the same lot.

Section 4. Section 15.52.100 of the Seattle Municipal Code, enacted by Ordinance 124860, is repealed:

15.52.100 Audit requested

~~((The City Council requests the Seattle City Auditor to audit the Seattle Police Department's process for staffing special events. This audit should include the planning, authorization, staffing levels, attendance, and payment of officers for permitted special events under Chapter 15.52. The City Council requests that the first audit take place in the first quarter of 2016 and cover special events staffing for 2010 through 2015. The City Budget Office shall utilize the audit's results and recommendations to perform subsequent annual reviews to take place in the first quarter of each year and cover special events staffing for the previous year. The final review will take place in 2020 unless City Council directs otherwise.))~~

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:
Office of City Auditor	Arushi Thakorlal	N/A

1. BILL SUMMARY

Legislation Title:

AN ORDINANCE relating to updating the structure and processes of the Office of City Auditor; amending Chapter 3.40 and Sections 14.08.040 and 14.08.050 of the Seattle Municipal Code; and repealing Section 15.52.100 of the Seattle Municipal Code.

Summary and Background of the Legislation:

The Office of the City Auditor (OCA) was established in the City Charter by voter approval in 1991. The Seattle City Council adopted Ordinance 116368 in 1992 that created the Seattle Municipal Code Chapter 3.40. Since then, Chapter 3.40 has remained largely unchanged, despite developments in the expertise, scope, and operations of OCA. The intent of this legislation is to codify OCA's current policies and practices and provide detail and clarification on the Auditor's role.

The proposed changes have been informed by model legislation prepared by the Association of Local Government Auditors (ALGA), relevant provisions from the King County Code Chapter 2.20 (County Auditor) and the Revised Code of Washington (RCW 43.09.050(7)). It also incorporates input from the City Attorney's Office and OCA staff.

Key updates in the legislation include clarifying OCA's independence as a nonpartisan source of objective, fact-based analysis, and creating a new section of definitions to define audit profession terms. The bill will establish minimum qualifications for the City Auditor and formally codify the existing practice of using a competitive appointment process. The bill expands the Auditor's authority to access records, property, and information, and gives authority (by Council Resolution) to issue subpoenas if access is denied. This legislation will strengthen oversight by requiring external peer reviews to ensure compliance with government auditing standards. Last, the bill will repeal outdated provisions, including an expired requirement for audits of Seattle Police Department Special Event Staff (OCA completed this audit on December 13, 2017).

The only new Audit authority proposed is to issue subpoenas with Council approval. There is no financial impact to this addition.

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.a. Appropriations

☐ This legislation adds, changes, or deletes appropriations.

No changes to appropriations.

3.b. Revenues/Reimbursements

☐ This legislation adds, changes, or deletes revenues or reimbursements.

No changes to reimbursements.

3.c. Positions

☐ This legislation adds, changes, or deletes positions.

No changes to 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.

N/A

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?**
- 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.**

N/A

- 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.**

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.**
- 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?**
- g. Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

5. ATTACHMENTS

Summary Attachments:

None.



MEMORANDUM

TO: Seattle City Council Governance, Accountability, and Economic Development (GAED) Committee
FROM: David G. Jones, City Auditor
RE: Proposed Legislation – Updates to Seattle Municipal Code Chapter 3.40
DATE: 09/04/2025

Background

The Seattle Office of City Auditor (OCA) was created by a voter-approved amendment to the Seattle City Charter in 1991. [Chapter 3.40 of the Seattle Municipal Code](#) (SMC), which discusses this office, was established in 1992, and much of the chapter has remained unchanged in 33 years, despite changes in the expertise, scope, and operations of the office.

OCA has developed a proposal to update SMC Chapter 3.40. The proposed changes have been informed by various sources, including [model legislation prepared by the Association of Local Government Auditors](#) (ALGA), King County Code [Chapter 2.20, which establishes the King County Auditor's Office](#), and staff input, as well as reviews by Central Staff and City Attorney's Office staff.

This memo summarizes the legislation's major proposed changes. The first attachment to the memo provides detailed discussions of each proposed change. While it may appear that our proposal eliminates a large amount of existing language and adds new language, much of this is the result of moving existing text to different sections of the chapter. The second attachment is a chart comparing the current and proposed sections of the chapter.

Summary

1. **Office Independence:** We propose having a separate section on the establishment of the office, which includes language that clarifies the office is *non-partisan* and responsible for *objective, fact-based analysis*. This does not exist in current code and would strengthen the office's structural independence.
2. **City Auditor Qualifications:** We propose a new section that expands on the existing process to appoint the City Auditor, provides greater detail and clarity, and introduces minimum qualifications and experience for future candidates. Information about qualifications does not exist in current code.
3. **Auditing Authority to Access Records and Issues Subpoenas:** The current code has a section on auditing authority, but it is not comprehensive. We propose adding more

information about our scope and authority, including the ability to access records and issue a subpoena if access is not voluntarily provided. Other City offices that have the authority to issue subpoenas include the [Office for Civil Rights, Hearing Examiner, Civil Service Commission](#), and the [Council Finance Committee](#). Subpoena power also exists for many other jurisdictions' audit offices, such as King County, WA, Portland, OR, Denver, CO, and Honolulu, HI, though it is rarely used. Other than the subpoena power, our proposal does not expand the authority of the office beyond what we currently exercise in our day-to-day operations.

4. **Audit Follow-up Process:** We propose amending the existing section on our audit recommendation follow-up process. The proposals reflect the office's current policies and practices of sharing our draft with the auditee in advance of publication, soliciting a response, and reviewing annually the implementation status of our recommendations.
5. **New section – External Peer Review:** We propose adding a new section to codify the process for the office to undergo an external peer review, to ensure we are following government auditing standards. We have already been undergoing, and [successfully passing](#), such a review for the last 17 years, at three-year increments as recommended by ALGA, but information about the review does not exist in current code.
6. **New section – Resources:** We propose adding a new section to codify the office to receive adequate resources to carry out our mission. This is modeled after King County Code and ALGA Model Legislation; within the city, this is comparable to the establishment of the [Office of Labor Standards Fund](#), at a smaller scale.
7. **Removing Outdated Provisions:** We propose removing certain provisions in the code in other chapters that are no longer relevant, including 14.08.040 (evaluation of short-term voucher program), 14.08.050 (first-in-time evaluation), and 15.52.100 (SPD special events).

Attachment 1: Explanation of Proposed Changes

Additions to Chapter 3.40

Section 3.40.010 (Establishment)

In the current version of the chapter, this section both establishes OCA and discusses the terms of appointment for the City Auditor. In our proposed legislation, we have focused this section exclusively on establishment of the office. Discussion of the City Auditor's appointment has been moved to a newly proposed section of the chapter, 030.

One addition to this section is the discussion of OCA's independence. Specifically, we have proposed the following statement: "The organization and administration of the Office of City Auditor shall be sufficiently independent to ensure no interference or influence external to the office shall adversely affect an independent and objective judgement by the City Auditor." This language is modeled after King County Code establishing the [King County Auditor's Office, Section 2.20.005](#).

Section 3.40.020 (Definitions)

We are proposing to change the focus of this section from Ancillary Powers to Definitions. The discussions of auditor powers and functions in our proposal are moved to Sections 040 and 050.

We added definitions for the terms "Audit," "Performance Audit," and "Recommendation," to clarify their meaning in this context to reference the Generally Accepted Government Auditing Standards that guide OCA's work. The definitions are modeled after King County Code [Section 2.20.007](#).

Section 3.40.030 (City Auditor qualifications and appointment)

In this new section, Item A is a proposed addition that is not in the current code. Given the changes to the profession and industry in the time since the last update, we felt it pertinent to add information about the process to recruit the City Auditor, as well as minimum qualifications, specifically "at least five years of relevant experience." We modeled this after [ALGA Model Legislation](#), section on Qualifications and other City director-level positions described in the SMC, including the [Office of Professional Accountability \(OPA\) Auditor](#), [City Attorney](#), [Fire Chief](#), and the [SDOT Director](#).

Item B is copied over almost verbatim from current code 3.40.010B (City Auditor—Duties—Appointment). It is underlined in full in the proposed legislation because we are proposing to

change its location within the chapter, but we are proposing minimal edits to the existing language. Specifically, we hope to make clearer the process of City Auditor reappointment, and we worked with the City Attorney's Office to develop the language.

Section 3.40.040 (Auditor functions)

This section is the primary focus of our proposed changes. It draws from sections 020 and 040 of the existing code, as well as other external sources.

Item A is new language and is intended to clearly define the office's mission and purpose. It is also modeled after King County Code [Section 2.20.005](#).

Item B is mostly new language and is intended to define the full scope and authority of the office. It is also modeled very closely after King County Code [Section 2.20.065](#) and [ALGA Model Legislation](#), section on Access to Employees, Records and Property. In current practice, over the course of our audits, OCA expects to have access to most of the records requested from City entities or other entities working on behalf of or under the authority of the City. This authority is critical to ensure that the public has as much transparency as possible into emerging and ongoing issues. We understand that some of the documents and information we request cannot be shared with public in full, but it is vital that OCA retains full access to conduct necessary data review and analysis to reach accurate, meaningful conclusions on City program efficiency and effectiveness. Unfortunately, this scope is not comprehensively described in current code, and some audited entities have previously resisted or rejected our requests. Our proposal attempts to clearly define this full scope and authority, including definitions of "access to persons" and "access to property and records." This section also adds the only one new authority that OCA is requesting in this proposal: subpoena power to compel access.

Item C is copied from current code, Section 3.40.020A, and edited for clarity.

Item D exists almost verbatim in current code; we propose minor changes for clarity.

Item E exists almost verbatim in current code; we propose minor changes for clarity.

Item F exists almost verbatim in current code; we propose minor changes for clarity.

Item G exists almost verbatim in current code, copied from Section 3.40.040B (Auditing Authority); we propose minor changes for clarity.

Item H exists almost verbatim in current code, copied from Section 3.40.040D (Auditing Authority); we propose minor changes for clarity.

Item I is new language modeled after King County Code [Section 2.20.075](#) and [ALGA Model Legislation](#), section on Standards. It describes the government auditing standards that the office has been following for 30+ years and ensures that, no matter who is serving as City Auditor, the office will continue to follow these recognized and respected industry standards.

Item J is new language modeled after [ALGA Model Legislation](#), section on Annual Audit Plan. Since 2006, OCA has included an annual audit work program within the [office's annual report](#). This language codifies the City Auditor's responsibility to develop such a program annually, to provide transparency to elected officials, department directors, and the public.

Item K is new language modeled after King County Code [Section 2.20.010](#) and [ALGA Model Legislation](#), section on Appointment of Employees. It codifies the City Auditor's authority to manage the appointment, supervision, and removal of OCA staff in accordance with all applicable Civil Service rules and collective bargaining agreements.

Item L is new language and defines the City Auditor's authority to undertake a variety of projects, including nonaudit services, special studies, and advisory reports, to carry out its mission of increased transparency to the public. This language is informed by OCA's past work to support City Council, including multi-year evaluations of [Seattle's Secure Scheduling Ordinance](#), the [Sweetened Beverage Tax](#), and the [Gun Safe Storage Ordinance](#).

Section 3.40.050 (Auditor powers)

The sole phrase in this section exists in current code, Section 3.40.040C (Auditing Authority). However, we propose amending the language from a "shall" to a "may."

In theory, OCA should be involved in the selection and oversight of all auditing and accounting consultants with whom the City contracts. However, in practice over the last 30+ years, the office has not been involved, and we do not believe it is necessary to be involved, in every situation. By amending the authority from "shall" to "may," and clarifying the scope to eliminate accounting, the office retains the ability to participate in the selection of audit consultants, if necessary and appropriate.

Section 3.40.060 (Post-audit follow-up)

This section exists in current code as Section 3.40.050, but the language does not reflect the current practices of the office. The proposed updates bring the code in alignment with the office's practices for report follow-up.

Item A is new language modeled after King County Code [Section 2.20.075](#) and [ALGA Model Legislation](#), section on Auditee Response. Specifically, it describes OCA's process for sharing a draft of the audit report with the Executive to solicit comments, as well as concurrence or nonconcurrence with proposed recommendations.

Item B is new language modeled after [ALGA Model Legislation](#), section on Audit Follow-up. It codifies OCA's process for annually reviewing the status of all open audit recommendations, for increased accountability and transparency to the public.

Item D exists almost verbatim in current code; we propose minor changes for clarity.

Section 3.40.070 (External peer review)

This section is new and modeled after [ALGA Model Legislation](#), section on Peer Reviews. It codifies the process for OCA to undergo an external independent peer review, to ensure the office is following the government auditing standards proposed above in Section 3.40.040, Item I. OCA has successfully undergone, and continues to successfully pass, [peer reviews](#) every three years for the past 17 years.

Section 3.40.080 (Resources)

This section is new and modeled after King County Code [Section 2.20.005](#) and [ALGA Model Legislation](#), sections on Funding and Professional Development. This language is intended to ensure that OCA continues to receive adequate resources to carry out its mission of increased transparency to the public. Within the city, this language may be comparable to the establishment of the [Office of Labor Standards Fund](#), however on a smaller scale.

Proposed SMC-wide Deletions

Section 14.08.040 & 14.08.050 (Unfair Practices; First-in-time Evaluation)

The requested audits were not conducted because there was not enough time for OCA to gather the baseline data needed to conduct an impact evaluation. Instead, with the City Council's approval, we contracted with the UW to conduct the Rental Housing Study, which was published July 20, 2018. Below are links to the four parts of the report. The results of the UW Rental Housing Study were presented in [Council Committee](#) on July 24, 2018. The audit requirements in these sections expired in 2018.

[UW Rental Housing Study - Final Report \(Revised April 2023\)](#)

[UW Rental Housing Study - Appendix A Focus Groups and Interviews](#)

[UW Rental Housing Study Appendix B Landlord Survey \(Revised April 2023\)](#)

[UW Rental Housing Study -Appendix C Data Scraping Tools](#)

Section 15.52.100 (SPD Audit Request)

OCA completed an audit of Seattle Police Department Special Events in 2017. All other requirements in this section expired in 2020.

Attachment 2: Crosswalk of Current and Proposed SMC Sections

Current SMC Section	Proposed SMC Section	Notes/Changes
3.40.010 – Duties and Appointment	3.40.010 – Office of City Auditor - Establishment	Refocused to establish OCA as independent and nonpartisan; duties and appointment process moved to later section (3.40.030).
(No current section)	3.40.020 – Definitions	New section to define terms: audit, performance audit, and recommendation.
(No current section)	3.40.030 – City Auditor qualifications and appointment	New section to codify the qualifications and appointment process.
3.40.020 – Ancillary Powers	3.40.040 – City Auditor functions	Title change from Ancillary Powers to City Auditor functions, content moved and expanded to clarify auditing authority in section 3.40.040.
3.40.040 – Auditing Authority	3.40.050 – Auditor powers	Clarified role in oversight and selection of consultant auditors.
3.40.050 – Audit Reports – Response – Follow-up Required	3.40.060 – Audit reports – Response – Follow-up required	Updated to codify draft sharing, written responses, and annual recommendation tracking.
(No current section)	3.40.070 – External peer review – Oversight	New section to require external peer review every 3 years.
(No current section)	3.40.080 – Staff and resources	New section to ensure adequate staffing and professional development.
14.08.040, 14.08.050, 15.52.100	Repealed	Audit requirements in these sections have expired.

Council Bill 121072

Proposed Legislative Changes to Seattle Municipal Code Chapter 3.40 - Office of City Auditor

September 11, 2025

Seattle City Council

Governance, Accountability, and Economic Development Committee



Seattle Office of City Auditor

Office of City Auditor - Seattle Municipal Code 3.40

Background

The Office of City Auditor (OCA) was created by voters in 1991, codified by Seattle City Council in 1992, and operational in 1993.

The Seattle Municipal Code (SMC) Chapter 3.40 has remained largely unchanged for three decades.

SMC 3.40 does not currently:

- Detail government performance auditing standards
- Provide qualifications for the position of City Auditor
- Require an external peer review of OCA work
- Offer subpoena power

The Audit Profession & Standards

Standards

- Generally Accepted Government Auditing Standards, or “Yellow Book.”
- Peer Reviews every three years.

Profession

- Independent, professional audit function
- Active member of the Association of Local Government Auditors (ALGA).

The intention of this legislation is to institutionalize and sustain a culture of high standards and accountability within the Office of City Auditor, the City of Seattle, and the performance audit profession.

Grounding Legislation in Best Practices



Association of Local Government Auditors (ALGA)



King County Auditor's Office, County Code 2.20, which established KCAO



Relevant Seattle Municipal Code Chapters



Reviewed by OCA to ensure alignment with current practices

Crosswalk of Changes

Current SMC Section	Proposed SMC Section	Notes/Changes
3.40.010 – Duties and Appointment	3.40.010 – Office of City Auditor – Establishment	Refocused to establish OCA as independent and nonpartisan; duties and appointment process moved to later section (3.40.030).
(No current section)	3.40.020 – Definitions	New section to define the terms: audit, performance audit, and recommendation.
(No current section)	3.40.030 – City Auditor qualifications and appointment	New section to codify the qualifications and appointment process.
3.40.020 – Ancillary Powers	3.40.040 – City Auditor functions	Title change from Ancillary Powers to City Auditor functions, content moved and expanded to clarify auditing authority in section 3.40.040.
3.40.040 – Auditing Authority	3.40.050 – Auditor powers	Clarified role in oversight and selection of consultant auditors.
3.40.050 – Audit Reports – Response – Follow-up Required	3.40.060 – Audit reports – Response – Follow-up required	Updated to codify draft sharing, written responses, and annual recommendation tracking.
(No current section)	3.40.070 – External peer review – Oversight	New section to require external peer review every 3 years.
(No current section)	3.40.080 – Staff and resources	New section to ensure adequate staffing and professional development.
14.08.040, 14.08.050, 15.52.100	Repealed	Audit requirements in these sections have expired.

Strengthening Independence & Professional Standards

3.40.010

Establishes OCA as independent, nonpartisan, and objective.

3.40.030

Codifies City Auditor qualifications and competitive appointment process.

3.40.040

Identifies auditing standards established by the federal government.

3.40.080

Codifies sufficient resources for office operations.

Audit Powers & Processes

3.40.040

Codifies authority to access personnel and records of City-funded entities.

Adds subpoena power.

3.40.050

Clarifies role in oversight of consultant auditors.

3.40.060

Codifies audit follow-up process, including Executive review and annual tracking of recommendations.

Alignment with Current Policies & Practices

3.40.020

Defines terms for the purposes of the chapter: audit, performance audit, and recommendation.

3.40.040

Defines non-audit services the Office provides to support Council requests.

3.40.070

Requires regular external peer review for compliance with government auditing standards.



Seattle Office of City Auditor

seattle.gov/cityauditor



Legislation Text

File #: CB 121060, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the West Seattle Junction Parking and Business Improvement Area; modifying the exemptions to the Levy of Special Assessment; and amending Ordinance 113326, as previously amended by Ordinances 115997, 119539, 120570, 121758, 125152, and 127103.

WHEREAS, in 1987, through Ordinance 113326, the City established the West Seattle Junction Parking and

Business Improvement Area (PBIA), providing for the levy of special assessments upon businesses

within the PBIA for the purpose of enhancing conditions for operation of those businesses; and

WHEREAS, in 1991, through Ordinance 115997, the City amended the exemptions to the Levy of Special

Assessment; and

WHEREAS, in 1999, through Ordinance 119539, the City increased the original assessment rates for the PBIA;

and

WHEREAS, in 2001, through Ordinance 120570, the City clarified the legislation to more accurately describe

and implement the intent of the petitioners who requested that the City create the PBIA; and

WHEREAS, in 2005, the City passed Ordinance 121758, increasing the established assessment rates for the

PBIA; and

WHEREAS, in 2016, the City passed Ordinance 125152, increasing the established assessment rates for the

PBIA, and there has been no subsequent increase in the assessment rates; and

WHEREAS, in 2024, the City passed Ordinance 127103, modifying the boundaries for the PBIA; and

WHEREAS, pursuant to Section 3 of Ordinance 113326 as amended by Ordinance 115997, businesses that

qualify for an exemption from the from the City of Seattle Business License Tax (also known as the

Business and Occupation Tax) are likewise exempt from paying any assessment to the PBIA; and

WHEREAS, Council Bill 121028, which includes a proposed ballot measure before the voters to increase the City's Business and Occupation Tax threshold exemption from \$100,000 in gross revenue to \$2 million in gross revenue, would have the unintended effect of exempting an unsustainably large portion of businesses in the PBIA from assessment, thereby significantly reducing the PBIA's ability to provide services; and

WHEREAS, the City finds that businesses that qualify for the Business and Occupation Tax threshold exemption benefit from PBIA services to the same proportional degree as businesses that happen to earn more in gross revenue; and

WHEREAS, on _____ 2025, the City Council held a public hearing regarding its intention to modify the exemptions to the West Seattle PBIA's assessment rates; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 3 of Ordinance 113326, last amended by Ordinance 115997, is amended as follows:

Section 3. Exemptions: No special assessments shall be levied upon and collected from:

- (1) Organizations, qualified for charitable contribution under the United States Internal Revenue Code (26 USC 170 (c));
- (2) Sponsors of public events and concessionaires, and vendors or entertainers, who engage in business activities in the area for less than 30 days in aggregate per year((;)) ;
- (3) Governmental agencies unless otherwise specified; ((and))
- (4) Newsstands in street right-of-way((;)) ;
- (5) Fraternal organizations; social service agencies; and education facilities; and
(((6) Businesses that qualify for exemption from City of Seattle Business and Occupation tax; and
- ((7)) (6) New businesses for the first year of operation. During the second year of

operation, these businesses shall be assessed 50% of their assessment rate and 100% during their third year of operation. This exemption does not apply to any assessment due for the parking assessment in Zone C levied under subsection 2.1(f).

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)

Attachments:

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
Office of Economic Development	Theresa Barreras	Nick Tucker

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the West Seattle Junction Business Improvement Area; modifying the exemptions to the Levy of Special Assessment; and amending Ordinance 113326, as previously amended by Ordinances 115997, 119539, 120570, 121758, 125152, and 127103.

Summary and Background of the Legislation: The West Seattle Junction Business Improvement Area (PBIA) is assessed on businesses based on revenues reported on their City of Seattle Business and Occupation (B&O) tax. Currently, businesses that generate \$100,000 or less in annual revenues are exempt from B&O taxes and the PBIA also exempts them from assessment. If the proposed change to increase the B&O exemption threshold from \$100,000 to \$2 million in Council Bill 121028 passes, it would have the unintended consequence of exempting a large portion of businesses in the PBIA from assessment, thereby significantly reducing the PBIA's revenues. In addition, the WSJBIA has demonstrated that businesses earning less than the B&O Tax threshold still benefit from its services and should contribute equitably. The PBIA is therefore requesting an amendment to its ordinance to remove this exemption. This change would currently affect 23 businesses that are receiving the B&O and PBIA exemption and result in annual assessments ranging from \$80-\$300 for each, with a combined total annual increase of \$4,600 to the PBIA.

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.

None.

Please describe any financial costs or other impacts of *not* implementing the legislation.

None.

Please describe how this legislation may affect any City departments other than the originating department.

OED works closely with the City Finance Department, which administers the assessments for the BIAs. This change will add a small number of accounts to the PBIA project that City Finance will need to bill and manage. This is a minor change that can be absorbed within existing staffing and budgets.

4. OTHER IMPLICATIONS

a. Is a public hearing required for this legislation?

Yes

b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?

Yes

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.

The BIA benefits property owners, business owners, employees, visitors, and residents with cleaning services, events, and support for new and existing businesses. However, there is potential for the BIA to lead to higher residential and commercial rents since business owners' costs will be slightly increasing to pay for the new services. People of color (POC) could be disproportionately impacted if these changes to costs occur, but there is no data to determine likely impacts.

i. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.

We did not conduct a Racial Equity Toolkit as part of this legislation.

ii. What is the Language Access Plan for any communications to the public?

All notifications to property owners will include an option for translation/interpretation if needed.

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 impact 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 legislation is not likely to impact Seattle's resiliency 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?**

The West Seattle Junction BIA is an existing program.

- 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

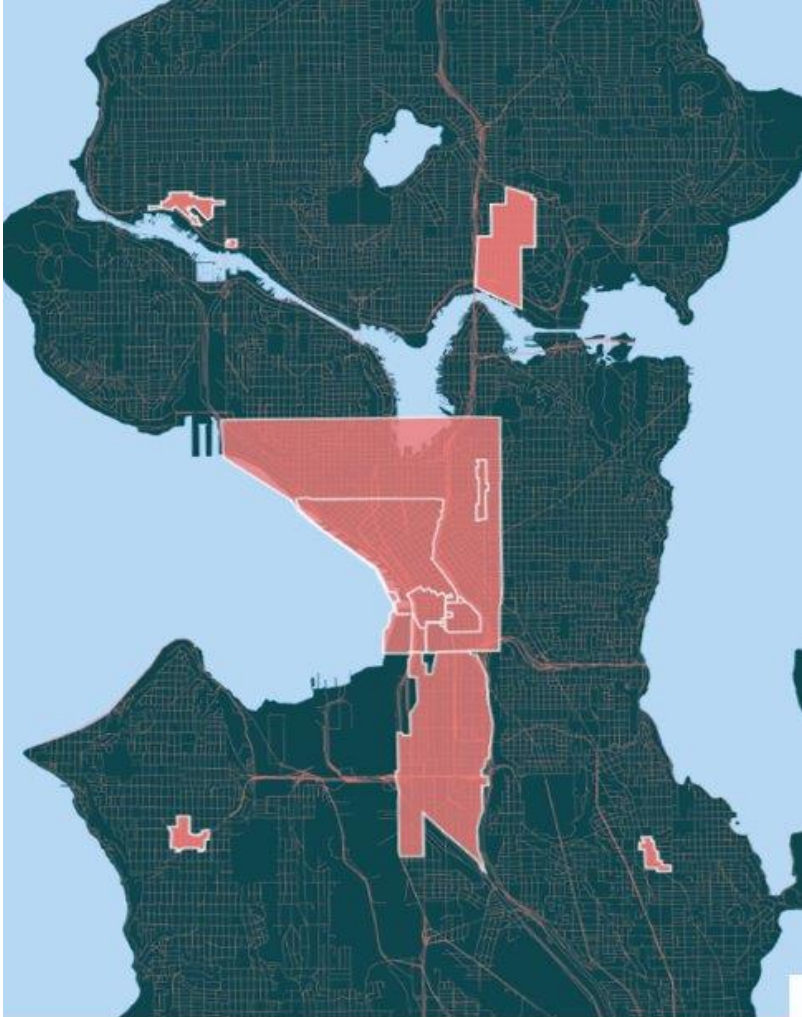
Summary Attachments: None.

West Seattle Junction Association BIA Amendment

August 14, 2025

Casey Rogers, BIA Policy Advisor, Office of Economic Development

SEATTLE'S BIA PROGRAM



- 11 BIAs in Seattle generate more than \$45 million for enhanced business services and programs
- Local control, predictable and sustainable funding
- Revenue collected is 100% allocated to the district
- Program is supported by OED and Treasury Services



WEST SEATTLE JUNCTION ASSOCIATION PROPOSED AMENDMENT

- The West Seattle Junction Association BIA proposes **modifying their ratepayer exemptions**
- Proposal **removes an assessment exemption for businesses that qualify for B & O exemption** (current exemption threshold is \$100k annual revenue)
- **Makes the assessment more equitable**; businesses below the threshold still receive BIA services
- **Also protects the BIA from current proposed policy to change** B&O exemption threshold from \$100,000 to \$2 million
- This change would **affect 23 businesses** that currently receive this exemption. Their annual assessments would range from \$80-\$300 for each, with a combined total annual increase of \$4,600 to the BIA

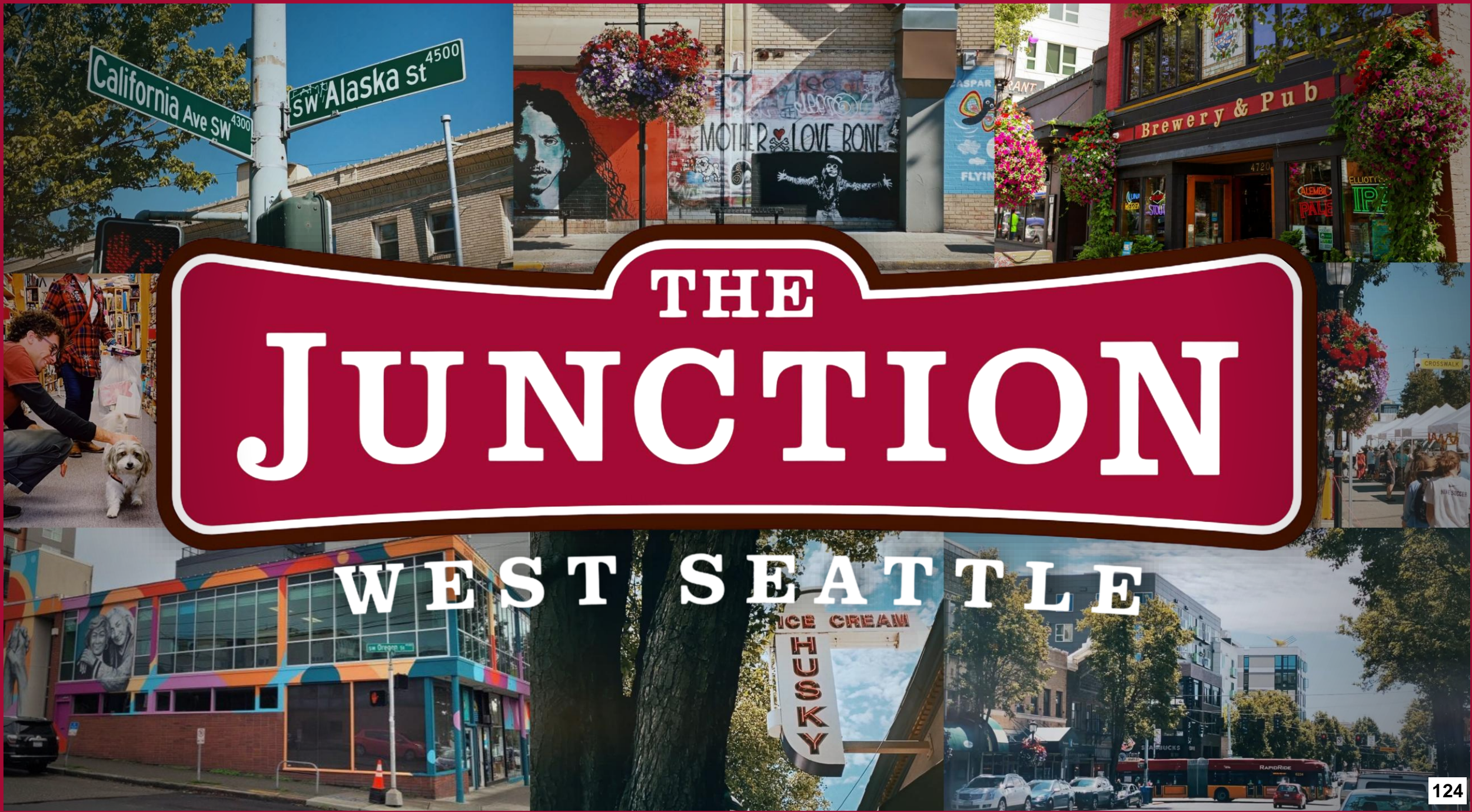


WEST SEATTLE JUNCTION ASSOCIATION PROPOSED AMENDMENT

- OED has reviewed the proposal, which **meets the requirements** of a BIA amendment and is allowed under RCW 35.87A.075.
- **No petition process is required** as part of the amendment process, though the BIA has already conducted outreach to all new potential ratepayers.
- City will notify ratepayers about the proposal in advance of the **Public Hearing scheduled for September 11.**

QUESTIONS?

Casey Rogers
Office of Economic Development
BIA Policy Advisor
casey.rogers@seattle.gov
206-665-1002



THE JUNCTION

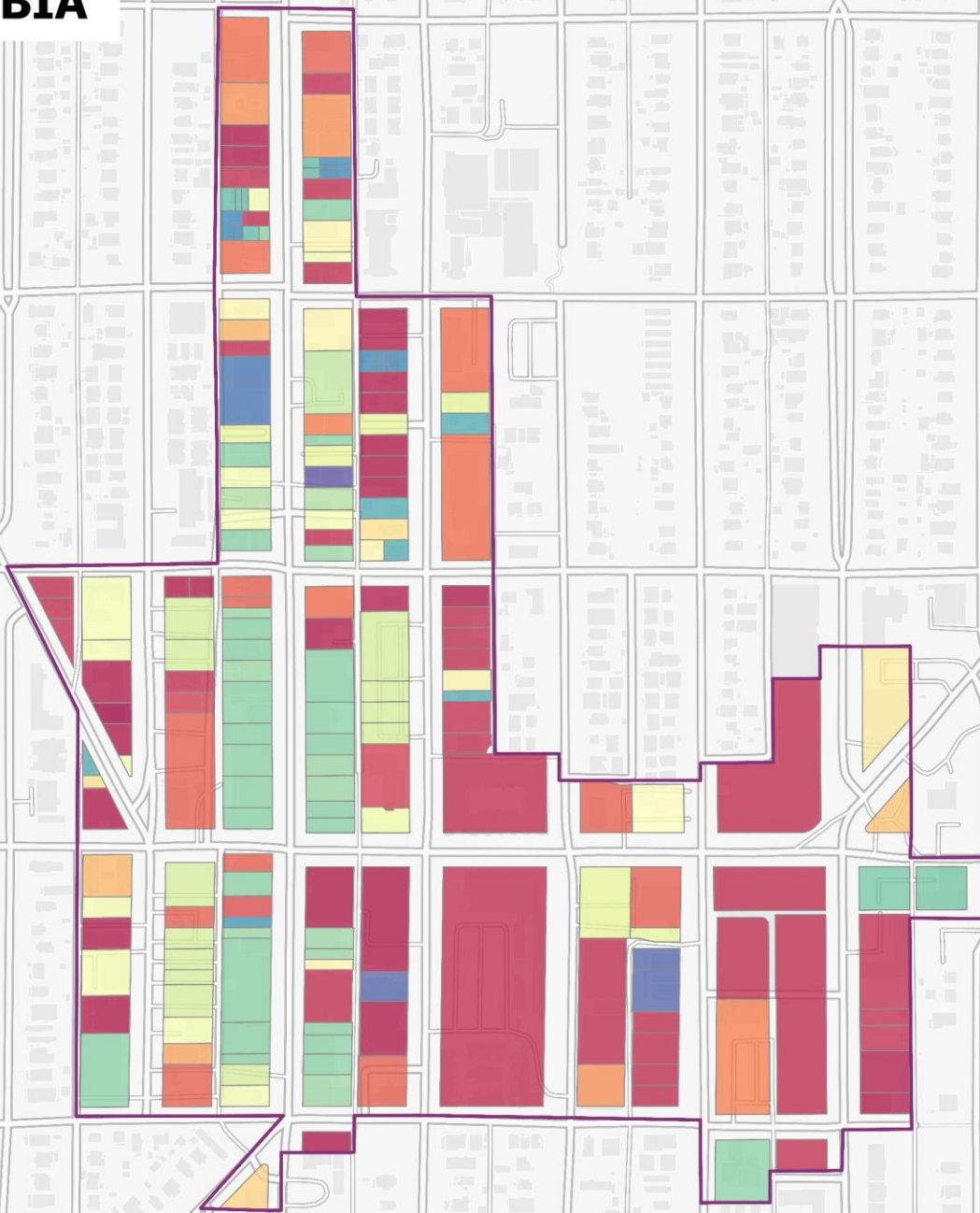
WEST SEATTLE

What is the WSJA?

The West Seattle Junction Association is a Business Improvement District. It is an organization made up of local merchants and other businesses with an Executive Director, a Board of Directors and committees to organize marketing, beautification, events, safety, cleaning and community service projects. It was founded in 1987 under an ordinance from the City of Seattle.



West Seattle Junction BIA



- Legend**
- WSJ Boundary V2
 - Use
 - 4-Plex
 - Apartment
 - Apartment(Mixed Use)
 - Apartment(Subsidized)
 - Art Gallery/Museum/Soc Srvc
 - Bank
 - Church/Welfare/Relig Srvc
 - Club
 - Condominium(Mixed Use)
 - Condominium(Office)
 - Condominium(Residential)
 - Conv Store with Gas
 - Conv Store without Gas
 - Duplex
 - Grocery Store
 - Medical/Dental Office
 - Mini Lube
 - Office Building
 - Park, Public(Zoo/Arbor)
 - Parking(Assoc)
 - Parking(Commercial Lot)
 - Post Office/Post Service
 - Restaurant(Fast Food)
 - Restaurant/Lounge
 - Retail Store
 - Service Station
 - Single Family(C/I Use)
 - Single Family(C/I Zone)
 - Tavern/Lounge
 - Townhouse Plat
 - Utility, Public
 - Vacant(Commercial)
 - Vet/Animal Control Srvc

Our BIA was founded in 1987 with assessments based on businesses' self-declared revenue.

In the WSJA ordinance #115997 under Section 3 Exemptions, it states that:

'no special assessments shall be levied upon and collected from businesses that qualify for exemption from the City of Seattle Business and Occupation tax.'

Currently we do not assess any businesses making under \$100K because they are exempt from B&O.

We are seeking to remove the clause from our ordinance linking us to B&O Exemptions.



Why are we doing this? Two reasons:

1-Considering the proposed legislation, businesses under 2 million will be exempt from paying B&O, and therefore also exempt from the special assessments that sustain our BIA. Almost all our businesses are small. This would mean the end of our BIA.

2-Because we believe in fairness. Right now, businesses under \$100K in gross revenue benefit from the BIA's services including security, daily cleaning, graffiti and biohazard removal, marketing, parking, beautification, and more—without contributing financially. This amendment would create a more equitable structure where all businesses contribute, even if it's just a small amount.



The list of businesses who declared ‘0’ on their assessment form and would be impacted and the communication made thus far.

Site Name	Rate	Est. Rev.	Est. Assessm	communication	in favor?
ROBERT CAPOVILLA, MA	0.001513	100,000.00	\$ 151.30	Called	
ADAM C HALL, MA	0.001513	100,000.00	\$ 151.30	called	
DIANNE MACK	0.001513	100,000.00	\$ 151.30	emailed	
ANTIQUE MALL OF WS	0.003025	100,000.00	\$ 302.50	called, emailed 2x	
JENNIE L SNELL PHD	0.000811	100,000.00	\$ 81.10	emailed, 2 x	
ROSE NAILS	0.003025	100,000.00	\$ 302.50	emailed 2 x	
PRIMP	0.001513	100,000.00	\$ 151.30	emailed	
SEASONS SALON & SPA	0.003025	100,000.00	\$ 302.50	emailed	
FLEURT	0.001513	100,000.00	\$ 151.30	emailed 2 x & in person	yes
KIZUKI RAMEN AND IZAKAYA	0.003025	100,000.00	\$ 302.50	emailed 2 x	
SKINCARE BY CASEY	0.003025	100,000.00	\$ 302.50	emailed	yes
INDUSTRIOUS WEST SEATTLE	0.001513	100,000.00	\$ 151.30	emailed and called	yes
DENNIS DYE INS AGENCY IN	0.003025	100,000.00	\$ 302.50	emailed 2 x	
SNIP IT'S HAIR CUTS FOR KIDS	0.003025	100,000.00	\$ 302.50	emailed & in person	yes
THE SALON	0.001513	100,000.00	\$ 151.30	emailed x 2	
LARS GESING	0.001513	100,000.00	\$ 151.30	emailed and called	yes
TRIVAS FAMILY MEDICINE	0.000811	100,000.00	\$ 81.10	emailed	
BY AND BY SKATE SHOP	0.003025	100,000.00	\$ 302.50	emailed & in person	yes
CLASSICS BY KENZIE	0.001513	100,000.00	\$ 151.30	emailed	
THE BROCANTE BEACH HOUSE	0.003025	100,000.00	\$ 302.50	emailed & called	yes
JUNCTION HOT YOGA	0.001513	100,000.00	\$ 151.30	emailed and called	yes
JUST POKE WEST SEATTLE	0.001513	100,000.00	\$ 151.30	emailed 2 x	
Total extra revenue expected			\$ 4,549.00		



Communication narrative

WSJA to businesses under the 100K threshold:

- Emailed the included letter to all. Only one business replied, which was the owner of Skin Care by Casy, who said she would support this because she felt everyone should pitch in.
- Walked into three businesses and talked with the owners (Snip Its, Industrious and By and By Skate Shop). Every owner I spoke with in person felt it was a good idea to remove the clause and agreed it's only fair to chip in to help pay for the services the BIA provides.
- Called and talked to Lars Gesing Gallery, Junction Hot Yoga, Fleurt and Brocante, which all said they supported the amendment as well. The owner of Brocante said "Anything we can do to support you! YES, 150% we will pay in." We love being a part of this community.
- In total, 8 of the 22 affected business owners have responded positively thus far.
- None have said they don't support this amendment change.

**The added revenue of \$4500
annually, will support our clean and
safe programming.**



Letter to businesses

Subject: A More Equitable BIA for West Seattle – We Need Your Voice

Dear Junction Merchant,

As the Executive Director of the West Seattle Junction Business Improvement Area (WSBIA), I'm reaching out to share an important amendment we're proposing to our founding ordinance (115997). We are seeking to remove the current \$100,000 minimum gross revenue threshold that exempts some businesses from paying BIA assessments.

Why are we doing this? Because we believe in fairness. Right now, businesses under \$100K in gross revenue benefit from the BIA's services—security, daily cleaning, graffiti and biohazard removal, marketing, beautification, and more—without contributing financially. This amendment would create a more equitable structure where all businesses contribute, even if it's just a small amount.

Since you fall under the \$100K revenue mark, your quarterly payment would range between **\$20 to \$75**, based on your self-reported B&O revenue. That's less than the price of a few lattes per month—yet it goes a long way in helping keep our Junction clean, safe, and thriving.

Consider this:

Our cleaning crews remove **an average of 25 graffiti tags and over 40 instances of dog and human waste per visit**.

We produce over **40 community-focused events annually** that generate their own funding and bring tens of thousands of people to celebrate together.

We provide **private security**, beautification projects, holiday activations, and robust marketing—all designed to support the vitality of our small business community.

We regularly hear from merchants who feel it's only fair that everyone pays their share for the services they benefit from. This amendment reflects that spirit of shared investment in the health and success of our neighborhood.

This change would go into effect in **Q4 of 2025**, and I want to make sure your voice is heard. Please let me know your thoughts on this proposal by **Monday, July 21st**. I'm also happy to stop by your place of business or hop on a call to answer any questions you may have next week.

Together, we've built something special here in the Junction—and together, we can make sure it remains strong, vibrant, and equitable for all.

With appreciation,

Chris Mackay

Executive Director

West Seattle Junction Association

Benefits Of Being In The Junction BID

Provides a strong and vibrant business and community atmosphere.

- **Increased retail sales** and **patronage of services** in The Junction Business District
- **Enhanced business image** and **consumer awareness** of The Junction Business District
- Provides a vehicle with which to undertake **neighborhood beautification** projects and plan **special events**
- **Clean and safe streets** — we hire and oversee a cleaning crew and a private security team
- Enables this district to provide **low-cost parking** for its customers
- Our marketing creates **awareness** of the products and services available in The Junction
- Provides a **forum to express views and concerns** which can be addressed by the association as a team. Community issues can then be expressed with the weight of the association behind them; outcomes can be influenced at a city-wide level.



Pillars

Clean & Safe

- Enhance safety and welcoming vibes in the Junction
- Clean team on-site 4x weekly
- Private foot and drive security patrols 7 days a week

Beautification

- Build a charming, inviting atmosphere to work and shop
- Banners, perimeter & tree lighting, and flower baskets

Events

- Create unique, celebratory programs that build community
- Host events that boost economic vibrancy

Marketing

- Strengthen marketing and promotion for Junction events and businesses
- Utilize social media, eNewsletters, digital ads and press channels

Advocacy

- Support and connect with the City of Seattle as needed
- Focus on safety, Light Rail advocacy and resource access

Junction Access

- Manage four affordable parking lots in the Junction

West Seattle Junction Association Staff - 2 people run the show!



Chris Mackay

Executive Director

chris@wsjunction.org

206-502-8824



Stacie Woods

Director of Marketing & Events

stacie@wsjunction.org

206-758-8213



Thank you

Together, we're building a lively community hub that's full of opportunity.



Legislation Text

File #: CB 121076, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the University District Parking and Business Improvement Area; modifying the process for selecting a program manager; modifying the requirements governing the composition of the BIA Advisory Board; and amending Ordinance 126093.

WHEREAS, in 2020, through Ordinance 126093, the City established the current University District Parking and Business Improvement Area (PBIA) to provide services and amenities for ratepayers paid through a levy of special assessments; and

WHEREAS, the University District Partnership, the program manager of the PBIA, has proposed to amend its ordinance to: 1) remove the requirement that the Office of Economic Development conduct a competitive process to identify a new program manager every five years; and 2) revise certain criteria for the composition of the BIA Advisory Board so that they are more realistic for the organization to achieve while maintaining the intent for the Board to be representative of the ratepayers; and

WHEREAS, the City Council has determined that removing the requirement for a competitive process to select the program manager and revising the criteria for the composition of the BIA Advisory Board is in the best interest of the PBIA's ratepayers; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 6 of Ordinance 126093 is amended as follows:

Section 6. The Director of the Office of Economic Development ("OED Director") is authorized to contract with any local non-profit entity to act as the Program Manager. The Program Manager's duties, subject to the approval of the ratepayers at each annual meeting, will be to manage the day-to-

day operations of the U. District BIA and to administer the projects and activities.

The OED Director shall contract with the U District Partnership or other local non-profit entity to serve as the initial Program Manager.

~~((The OED Director shall establish and follow a competitive process to select a Program Manager every five years. The selection process shall include outreach to viable candidates; publication of requests for proposals; and a selection process that takes into consideration criteria designed to find a qualified and effective Program Manager.))~~

Meetings of the Program Manager's board or committee at which U. District BIA-funded activities are anticipated to be discussed shall be open to the public, with at least five days' advance notice posted by the Program Manager(s) on its website and also disseminated by any other means that the Program Manager(s) generally uses to communicate.

Section 2. Section 13 of Ordinance 126093 is amended as follows:

Section 13. The OED Director shall, within 30 days of the effective date of this ordinance, appoint an interim BIA Advisory Board comprised of ratepayers representative of the entire geography and variety of sizes in the U. District BIA, and residents and business tenants from within the U. District BIA. The OED Director shall solicit recommendations from the ratepayers and shall appoint the interim board from that list. The interim BIA Advisory Board will, within 90 days of the effective date of this ordinance, recommend an inaugural BIA Advisory Board ("Board"). The composition of the Board shall be representative of the varying sizes and types of property owners, residents, and businesses tenants within the geographic area of the U. District BIA, and may include public agencies. ~~((For both the interim, inaugural, and permanent Boards:))~~ The BIA Board should strive to include the following representation:

1. ~~((No more than))~~ 35 percent ~~((of the members))~~ or five members, whichever number is lower,

~~((shall))~~ representing the University of Washington;

2. ~~((At least one member shall be a))~~ One resident (owner);

3. ~~((At least one member shall be a))~~ One resident (tenant);

4. ~~((At least three members shall be))~~ Three commercial tenants, including ~~((at least two))~~
tenants subject to a triple net lease; and

5. ~~((At least))~~ 80 percent ~~((of all the members shall be))~~ representing ratepayers~~((At least one member shall be))~~ , including a ratepayer contributing less than 0.5 percent of the total assessment.

The OED Director shall appoint the inaugural Board members from the list recommended by the interim BIA Advisory Board. The OED Director may appoint additional members to the Board beyond those recommended by the interim BIA Advisory Board to ensure a broad representation of ratepayers, provided that the additional members so appointed do not exceed one-third of the entire membership of the Board.

As a prerequisite to serving on the Board, each member shall sign an acknowledgment, prepared by the OED Director, that they will abide by City ordinances related to business improvement areas and exercise fiduciary responsibility to collect and spend the special assessment revenues exclusively for the programs identified in Section 3 of this ordinance.

The Board shall be responsible for adopting bylaws and policy guidelines; recommending approval of budgets, expenditures, and programs; and providing advice and consultation to the OED and FAS Directors and to the Program Manager. The bylaws shall establish staggered terms for Board members, with no Board member serving more than two consecutive three-year terms. Any sitting Board member at the time of the 2020 reauthorization of the BIA shall be able to complete their term, then be allowed to be recommended and appointed to serve one additional term.

The Board shall meet at least once quarterly; recommend an annual work program and budget; address and discuss ratepayer concerns and questions regarding the U. District BIA programs; and

sponsor an annual ratepayers' meeting. Meetings of the Board shall be open to the public, with at least five days' advance notice posted by the program manager on its website and also disseminated by any other means that the program manager generally uses to communicate.

At the annual ratepayers' meeting, the Board shall present its proposed work plan and budget for the next year, and its recommendation regarding whether to continue with the current Program Manager. The work plan, budget, and recommendation regarding whether to continue with the current Program Manager must be approved by a vote of the ratepayers and submitted to the Office of Economic Development.

The Board and Program Manager shall work with the Office of Economic Development to evaluate the U. District BIA's programs and services and shall report their findings to the City Council when a request to modify or renew the U. District BIA is proposed, or in five years from the time of formation, whichever is sooner.

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:
Economic Development	Casey Rogers	Nick Tucker

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the University District Business Improvement Area; modifying the process for selecting a program manager; modifying the requirements governing the composition of the BIA Advisory Board; and amending Ordinance 126093.

Summary and Background of the Legislation:

Originally established in 1996 through Ordinance 118412, then updated and expanded in 2015 via Ordinance 124761, and renewed in 2020 via Ordinance 126093, the University District Business Improvement Area is proposing two administrative amendments to their current ordinance:

1. **Removal of the RFP requirement from the ordinance.** The existing University District BIA ordinance requires the Office of Economic Development to conduct an RFP process every five years to identify a program manager. This process has proven to be inefficient and unproductive. Unlike any of Seattle's other 10 BIAs, this requirement imposes an undue administrative burden without delivering public benefit. In January 2025 OED ran the first RFP process per this requirement and confirmed that the process attracted unqualified applicants who were unfamiliar with the University District community, and took significant time and resources from City staff, community volunteers, and applicants. Eliminating this requirement would align the UDBIA with practices of other BIAs and allow more focus on service delivery and program impact.
2. **Adjust the mandatory board seats to be recommended board seats, to make Board administration easier.** Section 13 of Ordinance 126093 includes highly specific board seat requirements that have become increasingly difficult to fulfill. This rigidity has led to challenges in maintaining a full, effective board, due in part to the realities of volunteer engagement and turnover. By shifting from mandatory to recommended board roles, the UDBIA would retain the original intent of diverse representation while gaining flexibility to fill vacancies and maintain consistent governance.

Given the nature of the proposed changes, this legislation will not require a public hearing.

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.

None.

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.

None. The University District BIA is established as a revenue-neutral program.

Please describe how this legislation may affect any City departments other than the originating department.

This legislation does not affect any City department other than the Office of Economic Development.

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.**

There are no perceived impacts to vulnerable or historically disadvantaged communities with this legislation.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**

We did not conduct a Racial Equity Toolkit as part of this legislation.

- iii. What is the Language Access Plan for any communications to the public?**

There was no public communication associated with this legislation.

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 impact 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 legislation is not likely to impact Seattle's resiliency 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?**

The U District BIA is an existing program.

- 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.

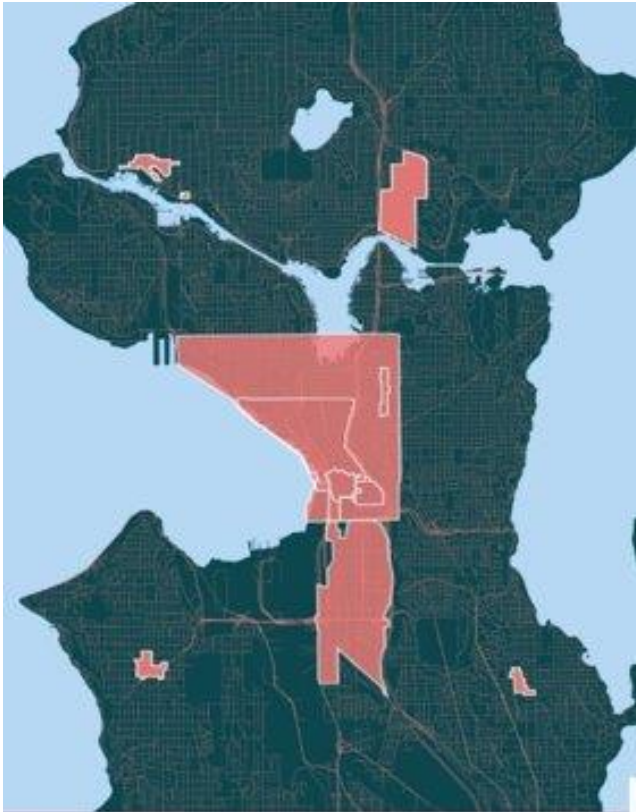
University District Partnership BIA Amendment

September 11, 2025

Casey Rogers, BIA Policy Advisor, Office of Economic Development



Seattle's BIA Program



- 11 BIAs in Seattle generate more than \$45 million for enhanced business services and programs
- Local control, predictable and sustainable funding
- Revenue collected is 100% allocated to the district
- Program is supported by OED and Treasury Services

U District Partnership Proposed Amendment

- **Removal of the RFP requirement from the ordinance.**
 - Current ordinance requires OED to conduct an RFP process every five years to identify a program manager.
 - In January 2025, OED ran the first RFP process per this requirement and determined that this requirement imposes an undue administrative burden without delivering public benefit
 - Eliminating this requirement would align the UDBIA with practices of other BIAs and allow more focus on service delivery and program impact.

U District Partnership Proposed Amendment

- **Adjust the mandatory board seats to be recommended board seats, to make Board administration easier.**
 - Current ordinance includes highly specific board seat requirements that have become increasingly difficult to fulfill.
 - By shifting from mandatory to recommended board roles, the UDBIA would retain the original intent of diverse representation while gaining flexibility to fill vacancies and maintain consistent governance.

U District Partnership Proposed Amendment

- OED has reviewed the proposal, which **meets the requirements** of a BIA amendment and is allowed under RCW 35.87A.075.
- **No petition process is required** as part of the amendment process.

Questions

Casey Rogers
Office of Economic Development
BIA Policy Advisor
casey.rogers@seattle.gov
206-665-1002





Legislation Text

File #: CB 121073, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to the SODO Parking and Business Improvement Area; changing the assessment rate and exemptions; and amending Ordinance 125678, as previously amended by Ordinance 126191. WHEREAS, in 2018, through Ordinance 125678, the City established the SODO Parking and Business

Improvement Area (BIA), providing for the levy of special assessments upon businesses and property owners within the SODO BIA for the purpose of enhancing conditions for operation of those businesses and properties; and

WHEREAS, in 2020, the City passed Ordinance 126191, modifying the basis for the 2021 assessment values due to the COVID-19 pandemic; and

WHEREAS, the SODO district is a vital employment and industrial hub, with more than 45,000 people commuting into the area daily, and drawing hundreds of thousands of visitors to its commercial, industrial, sports, and entertainment venues; and

WHEREAS, the City finds that many tax-exempt properties benefit from BIA services to the same proportional degree as properties that are currently assessed; and

WHEREAS, the City recognizes that the lot square footage rate for government-owned properties with commercial tenants has not adjusted for inflation or appreciation since 2018; and

WHEREAS, the City finds that assessing properties based on Total Appraised Value, instead of Total Taxable Value, would more accurately and equitably reflect the level of benefits received by ratepayers; and

WHEREAS, in 2022 and 2024, significant delays in the King County Assessor's data release forced the SODO

BIA to bill based on incomplete information, resulting in the need to back-bill or issue refunds to correct underassessments or overpayments, at significant burden to the SODO BIA and its services to ratepayers; and

WHEREAS, amending Ordinance 125678 is necessary in the short term to streamline operations, promote greater equity among all ratepayers, and maintain essential services; and

WHEREAS, on December 11, 2025, the City Council held a public hearing regarding its intention to modify the SODO BIA's assessment formula and exemptions; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 3 of Ordinance 125678, last amended by Ordinance 126191, is amended as follows:

Section 3. To finance the programs authorized in Section 2 of this ordinance, there is a ten-year special assessment levied upon and shall be collected from the owners of business property, multi-family residential property (buildings containing four or more residential units), and mixed-use property (multi-family residential and commercial) located within the boundaries of the SODO Business Improvement Area described in Section 1 of this ordinance. Records for the initial assessment calculations are based on data and information from the King County Assessor's Office for Tax Year 2017/Assessment Year 2016. The SODO Business Improvement Area will update records based on data and information provided by the King County Assessor's Office. Ratepayers will be assessed by The City of Seattle in ten annual installments to be billed semi-annually beginning in the year of authorization (2019), by applying an assessment rate to each ratepayer as described below:

A. The assessment rate on each assessable property within the SODO Business Improvement Area will be \$0.50 per \$1,000 of total ~~((taxable))~~ appraised value, as assessed by the King County Assessor's Office, except as described in subsection~~((s 5.B and 5.C))~~ 3.B of this ordinance.

~~((B. Any properties designated by the King County Assessor as "Tax Exempt" that are leased by~~

commercial tenants will be assessed at a rate of \$0.03 per lot square foot.

~~C. Any properties designated by the King County Assessor as “Tax Exempt” that are leased by commercial tenants may contribute to the funding of SODO Business Improvement Area services but are not directly charged.))~~

B.If the property is owned by a governmental agency, then it is exempt from mandatory assessment unless the property is leased or available for lease by a non-governmental tenant.

~~((D.))~~ C. In 2019 and 2020, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2017/Assessment Year 2016.

~~((E.))~~ D. All records will be updated ~~((every two years))~~ using King County Assessor’s Office data and information as described below:

1. In 2021, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2017/Assessment Year 2016. In 2022, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2021/Assessment Year 2020.

2. In 2023 and 2024, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2023/Assessment Year 2022;

3. In 2025 ~~((and 2026))~~, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2025/Assessment Year 2024~~((; and))~~ .

4. In 2026, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2026/Assessment Year 2025, as recorded on January 1, 2026. The appraised value recorded on this date shall serve as the basis for the assessment in 2026, regardless of any subsequent changes in appraisal from the King County Assessor’s Office.

~~((4.))~~ 5. In 2027 ~~((and 2028))~~, the assessment will be based on King County Assessor’s Office data and information for Tax Year 2027/Assessment Year 2026~~((;))~~ , as recorded on October 1, 2026. The appraised value recorded on this date shall serve as the basis for the assessment in 2027,

regardless of any subsequent changes in appraisal from the King County Assessor's Office.

6. In 2028, the assessment will be based on King County Assessor's Office data and information for Tax Year 2028/Assessment Year 2027, as recorded on October 1, 2027. The appraised value recorded on this date shall serve as the basis for the assessment in 2028, regardless of any subsequent changes in appraisal from the King County Assessor's Office.

F. Changes in assessment rates other than as described in this section shall only be authorized by ordinance consistent with RCW 35.87A.140 with the approval of the Ratepayers Advisory Board and shall not occur more than one time per calendar year. The Ratepayers Advisory Board is described in Section 14 of this ordinance.

Section 2. The Office of Economic Development (OED) shall convene impacted stakeholders to develop a proposal for further changes to the SODO Business Improvement Area (BIA) assessment rate and exemptions, with the intent to assess the conditions under which government-owned properties benefit from BIA services, and to provide a recommendation for their assessment rates. OED shall report back to Council by no later than July 1, 2026 with proposed changes.

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:
LEG	Jasmine Marwaha	N/A

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to the SODO Parking and Business Improvement Area; changing the assessment rate and exemptions; and amending Ordinance 125678, as previously amended by Ordinance 126191.

Summary and Background of the Legislation: The SODO Business Improvement Area (BIA) assesses properties based on the total taxable value (TTV) of a property. Non-profits and government-owned properties that are leased to commercial tenants are assessed using a rate based on their lot square footage. However, the lot square footage rate does not escalate with inflation or property value appraisal. Assessing properties based on Total Appraised Value, instead of Total Taxable Value, would more accurately and equitably reflect the level of benefits received by ratepayers. This Ordinance would change the basis of assessments to total appraised value, with an exemption for government-owned properties unless they are leased, or available for lease, by a non-governmental tenant. The Ordinance further includes a section directing the Office of Economic Development (OED) to convene impacted stakeholders to develop a proposal for further changes to the SODO BIA assessment rate and exemptions, with the intent to assess the conditions under which government-owned properties benefit from BIA services, and to provide a recommendation for their assessment rates. OED would report back to Council by no later than July 1, 2026 with proposed changes.

The Ordinance would also establish a fixed cutoff date each update year for pulling assessment data. The values recorded on that date would serve as the basis for assessing the rate to be paid by ratepayers the following billing year, regardless of any subsequent changes from the King County Assessor's Office. In 2022 and 2024, significant delays in the King County Assessor's data release forced the SODO BIA to bill based on incomplete information, resulting in the need to back-bill or issue refunds to correct underassessments or overpayments, at significant burden to the SODO BIA and its services to ratepayers. The changes reflected in the Ordinance are intended to streamline the SODO BIA operations and maintain consistent services.

2. CAPITAL IMPROVEMENT PROGRAM

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

If yes, please fill out the table below and attach a new (if creating a project) or marked-up (if amending) CIP Page to the Council Bill.
 Please include the spending plan as part of the attached CIP Page. If no, please delete the table.

3. SUMMARY OF FINANCIAL IMPLICATIONS

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

If there are no projected changes to expenditures, revenues, or positions, please delete the table below.

If there are no changes to expenditures, revenues, or positions, please delete Sections 3.a, 3.b, and 3.c and answer the questions in Section 4.

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.

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.

This legislation would require OED to convene stakeholders and submit recommended changes to the SODO BIA assessment formula for tax-exempt properties by July 1, 2026. This would require OED staff to absorb this body of work in their work plan for 2026, and may result in staff deprioritizing other work related to business improvement areas.

OED also works closely with the City Finance Department, which administers the assessments for the BIAs. This change will add a small number of accounts to the SODO BIA project that City Finance will need to bill and manage. This is a minor change that can likely be absorbed within existing staffing and budgets.

Please describe any financial costs or other impacts of *not* implementing the legislation.

The cost of not doing this would not directly impact the City, but may result in the SODO BIA receiving less funding than otherwise anticipated in 2026, particularly if government agencies acquire additional properties in SODO.

4. OTHER IMPLICATIONS

- a. Please describe how this legislation may affect any departments besides the originating department.**

This legislation would require OED to convene stakeholders and submit recommended changes to the SODO BIA assessment formula for tax-exempt properties by July 1, 2026.

- 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.**

N/A

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.**

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?

Currently there is no language access plan. It is unclear whether there are any ratepayers that need language access assistance.

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

Please click the appropriate box if any of these questions apply to this legislation.

- ☒ **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?

If yes, please review requirements in Resolution 31203 for applicability and complete and attach “Additional risk analysis and fiscal analysis for non-utility partner projects” form.

6. ATTACHMENTS

Summary Attachments: none

September 11, 2025

MEMORANDUM

To: Government, Accountability and Economic Development Committee
From: Jasmine Marwaha, Analyst
Subject: SODO Business Improvement Area Assessment Amendment - Council Bill 121073

On September 11, 2025, the Government, Accountability and Economic Development Committee (Committee) will have an initial briefing and discussion on [Council Bill \(CB\) 121073](#), which would change the assessment rate and exemptions to the Levy of Special Assessment of the SODO Business Improvement Area (BIA). Proponents of the changes from the SODO BIA will be at the Committee meeting to describe the background, outreach, and intent of the proposal.

This memorandum: (1) provides general background about BIAs and State law governing amending BIA assessment rates; (2) summarizes the content of [CB 121073](#); and (3) identifies next steps.

Background

BIAs are economic development funding mechanisms that allow businesses, multifamily residential developments, and mixed-use developments located within the geographic boundaries of an area to assess themselves to fund enhanced services, programming, and management for the area.

OED provides staff support to BIAs, and the Department of Finance and Administrative Services (FAS) collects assessment revenues from ratepayers and disburses the funds. There are currently 11 [established BIAs](#) in Seattle, including the SODO BIA.

Procedures for establishing, amending, and operating a BIA are governed by [Chapter 35.87A RCW](#). BIA assessment rates may be amended by ordinance after a public hearing. [Resolution 32182](#), scheduled to be voted on at Full Council on September 16, states the City's intent to amend the SODO BIA assessment rates and exemptions, and sets a date of the public hearing for the GAED Committee on December 11, 2025, with notice published in the Daily Journal of Commerce and mailed to all potential ratepayers.

Council Bill 121073

The SODO BIA currently funds programs and services relating to transportation, safety, cleaning, economic development, and business community engagement.¹ The boundaries can be found on the [SODO BIA website](#). BIA services are predominantly funded by private property owners within the BIA's boundaries, assessed at \$0.50 per \$1,000 of a property's total taxable

¹ <https://sodoseattle.org/sodo-bia/#sodo-workplan>

value (TTV). Non-profit-owned properties and government-owned properties that are leased to commercial tenants are assessed using a rate based on their lot square footage. However, this lot square footage rate does not escalate with inflation or property value appraisal. As a result, properties with taxable value have seen their rates rise while the rates of other assessed properties have not kept pace.

[Council Bill \(CB\) 121073](#) is intended to adjust assessments to more accurately and equitably reflect the level of benefits received by all ratepayers. The bill would change the basis of assessments to total *appraised* value (TAV), with an exemption for government-owned properties unless they are leased, or available for lease, by a non-governmental tenant (and therefore assumed to be not in government use). Using this approach, all non-profit-owned properties² and more government-owned properties would be subject to additional assessment.

It is possible that there are additional government-owned properties within the SODO BIA boundaries that benefit from ratepayer services. The bill includes a section directing the Office of Economic Development (OED) to convene stakeholders to develop a recommendation for any changes in assessment rates for those properties. OED would report back to Council by no later than July 1, 2026 with proposed changes.

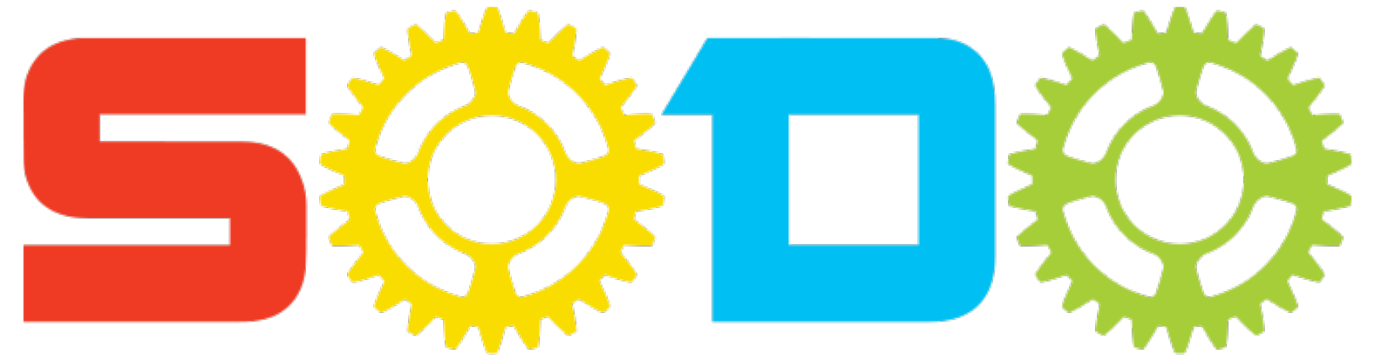
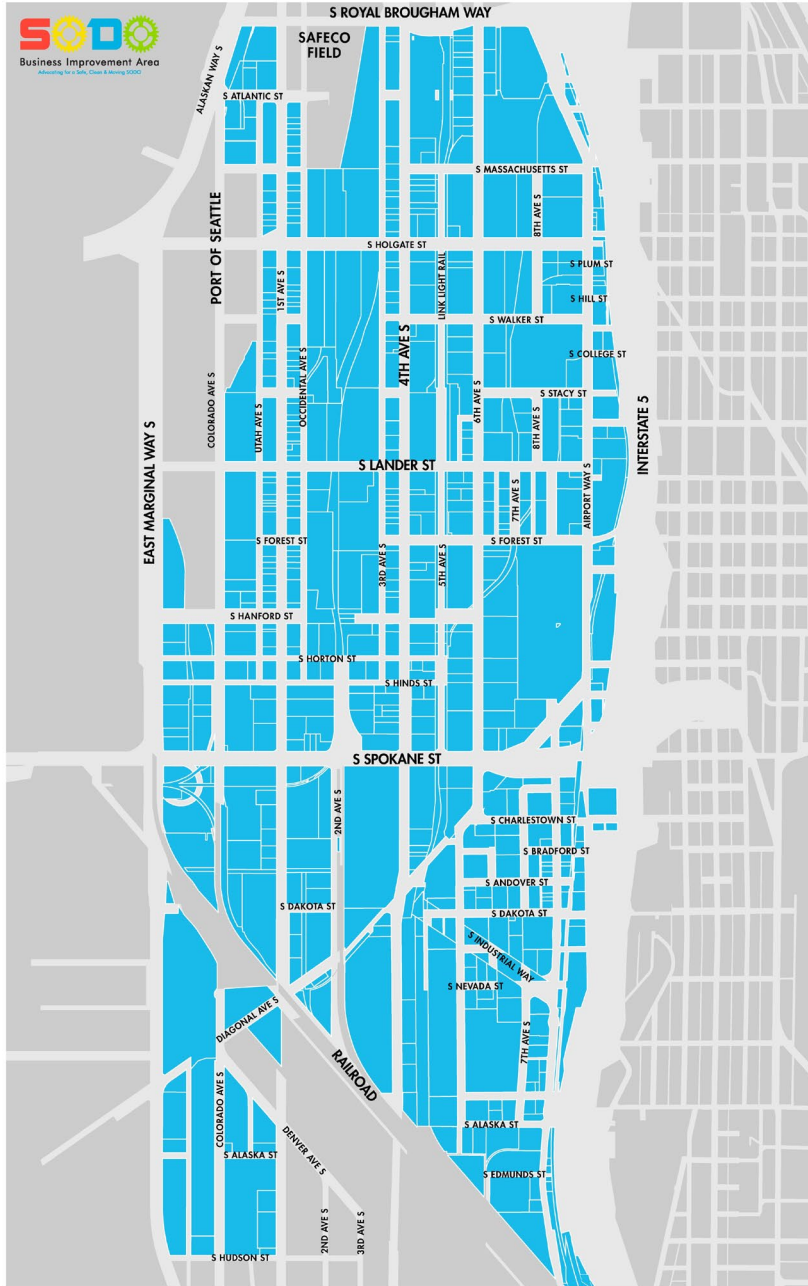
Finally, the Bill would also establish a fixed cutoff date each year for pulling assessment data, to serve as the basis for the amount to be billed to property owners, regardless of any subsequent changes in assessment data from the King County Assessor's Office. This change was requested by the SODO BIA due to instances where significant delays in the King County Assessor's data release forced the SODO BIA to bill based on incomplete information, resulting in the need to back-bill or issue refunds to correct underassessments or overpayments. The changes in CB 121073 are intended to streamline SODO BIA operations and maintain consistent services.

Next Steps

On September 11, 2025, the Committee will have an initial briefing and discussion on [Council Bill \(CB\) 121073](#). At the following Committee meeting on December 11, 2025, the Committee will hold a public hearing on CB 121073, consider any proposed amendments and possibly vote on the Council Bill.

cc: Ben Noble, Director
Lish Whitson, Lead Analyst

² Currently two parcels are owned by non-profits within the SODO BIA boundaries – Evergreen Treatment Services and Recovery Café. According to materials supplied by the SODO BIA, this Council Bill would result in an annual assessment of about \$3,000 each. Central Staff's understanding is that SODO BIA has made them aware of the potential changes and they are supportive.



Business Improvement Area

Advocating for a Safe, Clean, Connected and Engaged SODO

Erin Goodman

Executive Director



To continue providing quality services to the SODO neighborhood we seek to:

- Fix ongoing billing challenges
- Align our assessment practices with other Seattle BIAs
- Promote greater equity among all SODO property owners.





Moving from a **TTV**-based assessment model to a **TAV**-based one would address the following challenges:

- Lack of Escalation Clause for Lot Square Foot Rate Assessments
- Emergence of Non-Profit Tax-Exempt Properties
- Delays and Discrepancies in King County Property Assessments



Even with the amendment, the SODO BIA would still face:

- Inequitable Assessment for Certain Tax-Exempt Uses
- Revenue Loss from Government Acquisition of Commercial Properties



To better understand these challenges, Seattle's Office of Economic Development would conduct a 6-month study to inform future amendments.