



SEATTLE CITY COUNCIL

Select Budget Committee

Agenda

Friday, October 17, 2025

9:30 AM

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

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

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

[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

Select Budget Committee

Agenda

October 17, 2025 - 9:30 AM

Meeting Location:

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

Committee Website:

<https://www.seattle.gov/council/committees/2025-select-budget-committee>

This meeting also constitutes a meeting of the City Council, provided that the meeting shall be conducted as a committee meeting under the Council Rules and Procedures, and Council action shall be limited to committee business.

Only written public comment will be accepted at this 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

Policy Considerations

Central Staff will present analyses related to aspects of the 2026 Proposed Budget, including how the proposed budget is balanced, and identify initial department-specific policy options for the Select Budget Committee's consideration.

Session I

If time permits during Session I, the Select Budget Committee may discuss Session II agenda items.

A. Call To Order**B. Approval of the Agenda****C. Items of Business****1. Seattle Police Department (SPD)**

Supporting
Documents:

[Presentation](#)

[Central Staff Memo](#)

Briefing and Discussion

Presenters: Greg Doss and Ben Noble, Director, Council Central Staff

2. Community Assisted Response and Engagement (CARE)

Supporting
Documents:

[Presentation](#)

[Central Staff Memo](#)

Briefing and Discussion

Presenters: Tamaso Johnson and Ben Noble, Director, Council Central Staff

3. Seattle Fire Department (SFD)

Supporting
Documents:

[Presentation](#)

[Central Staff Memo](#)

Briefing and Discussion

Presenters: Karina Bull, Greg Doss, Tamaso Johnson, and Ben Noble, Director, Council Central Staff

Session II

If time permits during Session I, the Select Budget Committee may discuss Session II agenda items.

D. Items of Business**4. Human Services Department (HSD)**

Supporting Documents: [Presentation](#)
[Central Staff Memo](#)

Briefing and Discussion

Presenters: Jen LaBrecque, Tamaso Johnson, Traci Ratzliff, and Ben Noble, Director, Council Central Staff

E. Adjournment**Reference Document****Department Overviews Not Presented in Committee**

Supporting Documents: [Central Staff Memo Packet](#)



Legislation Text

File #: Inf 2761, **Version:** 1

Seattle Police Department (SPD)

Seattle Police Department

2026 Proposed Budget

Policy Considerations

Select Budget Committee | October 17, 2025

Greg Doss, Analyst

Budget Summary (\$ in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Chief of Police	\$17.0M	\$19.0M	11.2%	\$19.1M	0.7%
Collaborative Policing	\$15.2M	\$15.6M	2.6%	\$15.2M	(2.3%)
Compliance & Prof. Standards Bureau	\$6.0M	\$6.1M	1.4%	\$6.1M	(1.1%)
Criminal Investigations	\$50.9M	\$53.7M	5.5%	\$53.6M	(0.2%)
East Precinct	\$21.2M	\$22.1M	4.2%	\$23.3M	5.6%
Leadership and Administration	\$103.3M	\$107.6M	4.2%	\$125.2M	16.4%
North Precinct	\$32.3M	\$32.8M	1.7%	\$34.0M	3.5%
Office of Police Accountability	\$6.8M	\$6.9M	1.9%	\$6.8M	(0.8%)
Patrol Operations	\$25.2M	\$25.5M	1.5%	\$24.3M	(4.9%)
School Zone Camera Program	\$3.7M	\$4.6M	24.6%	\$4.6M	0.1%
South Precinct	\$22.2M	\$22.4M	0.6%	\$23.6M	5.6%
Southwest Precinct	\$16.7M	\$16.6M	(0.5%)	\$17.9M	7.7%
Special Operations	\$72.0M	\$73.6M	2.2%	\$70.9M	(3.8%)
Technical Services	\$33.4M	\$33.2M	(0.7%)	\$34.2M	3.1%
West Precinct	\$25.7M	\$25.9M	1.0%	\$27.4M	5.6%
Total:	\$451.6M	\$465.6M	3.1%	\$486.1M	4.4%

Budget Summary - Highlights

Department-wide adjustments to sworn salary and overtime funding comprise the most significant changes between the 2026 Endorsed Budget and the 2026 Proposed Budget.

- **Funding for New Sworn Officers:** \$26 million is added to fund 86 net new officers in 2026. This change includes \$23.5 million in salary and benefits funding and \$2.5 million in equipment and training funding.
- **Overtime Budget:** (\$950,000) is reduced to allow SPD to meet a General Fund reduction target in-lieu of cuts to staff, essential supplies, equipment, or services.
- **Establish Civilian Vacancy Rate:** (\$2.8 million) is reduced to establish a 4 percent civilian vacancy rate. The reduction equates to an average of 15-20 civilian positions being unfilled at any given time of the year.
- **Temporary/Term-Limited Funding (TLT):** (\$395,000) is a partial reduction to the department's \$502,000 TLT budget. This change will require SPD to reduce funding for four positions that are currently set to expire in 2025, including two Public Affairs positions, a position supporting SPD's Before the Badge Program and a temporary position that was doing Diversity, Equity and Inclusion (DEI) work.

Budget Summary - Highlights

Equipment Adds:

- **Implement CCTV in the Capitol Hill Nightlife District:** \$435,000 is added for the implementation of CCTV cameras in the Capitol Hill Nightlife District.
- **Equipment Costs for FIFA World Cup and Stadium Area CCTV:** \$422,000 is added for barriers and trailer packages, and \$335,000 is added for CCTV cameras in the Stadium District. Funding for this item is from the 2026 Endorsed Budget Payroll Expense Tax reserve.

Position Adds:

- **Public Disclosure Officers:** \$580,000 and 2.0 FTE Public Disclosure Officers are added to support SPD's high volume of public disclosure requests.
- **DEI Officer:** \$212,000 is added for a 1.0 FTE Diversity, Equity, and Inclusion Officer in SPD's Relational Policing Division. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to DEI.

Policy Consideration

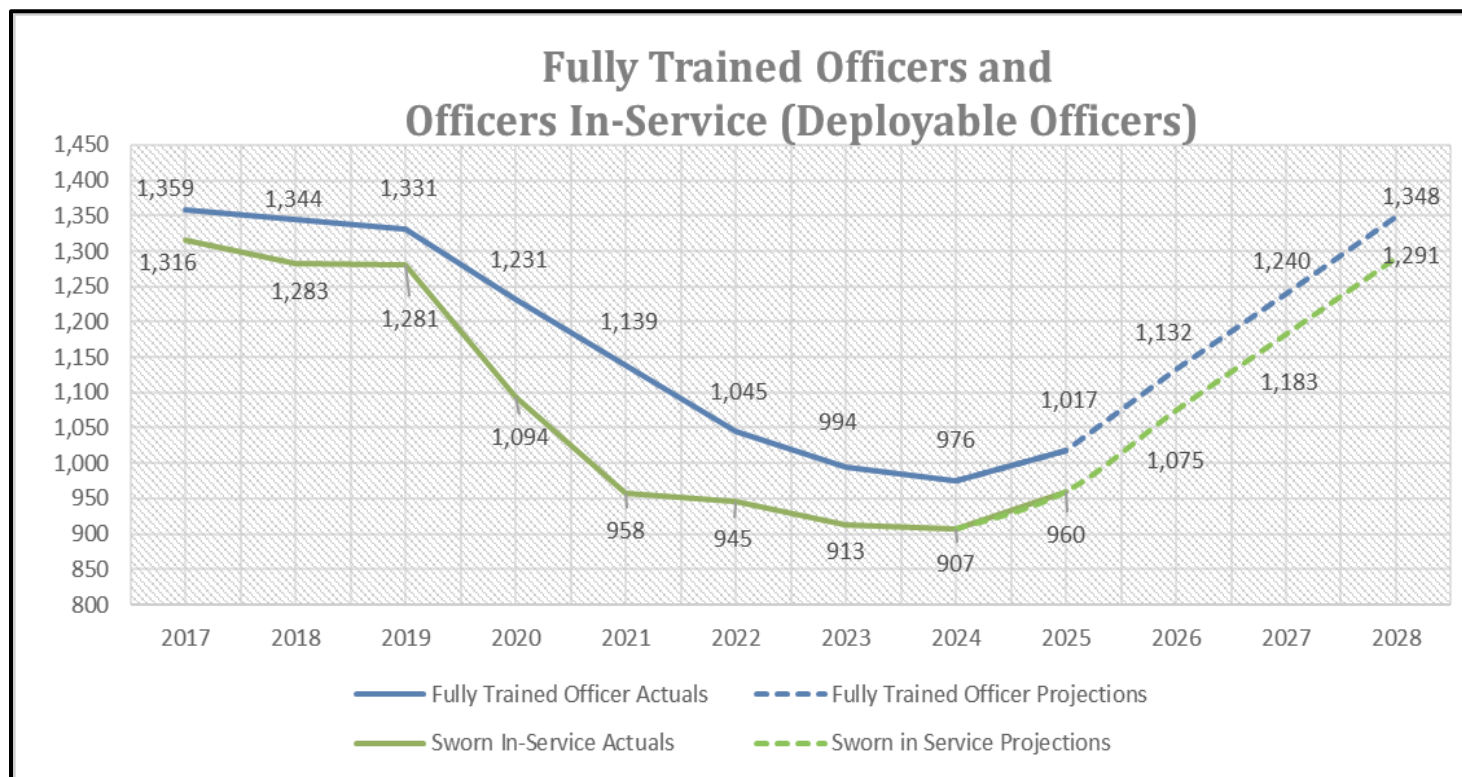
1. SPD Staffing – Information Only

Unprecedented hiring that has occurred since mid-2024 has made it difficult to accurately predict changes to SPD's sworn staffing levels. Unable to use history as a guide, SPD staff are currently assuming that hiring will continue at its current rate and that separations will return to pre-pandemic levels.

Year	New Hires	Separations	Net Adds
2017	102	(79)	23
2018	68	(109)	(41)
2019	108	(92)	16
2020	51	(186)	(135)
2021	81	(171)	(90)
2022	58	(159)	(101)
2023	61	(97)	(36)
2024	84	(83)	1
2025 (projected)	169	(82)	87
2026 (planned)	168	(82)	86

Policy Consideration

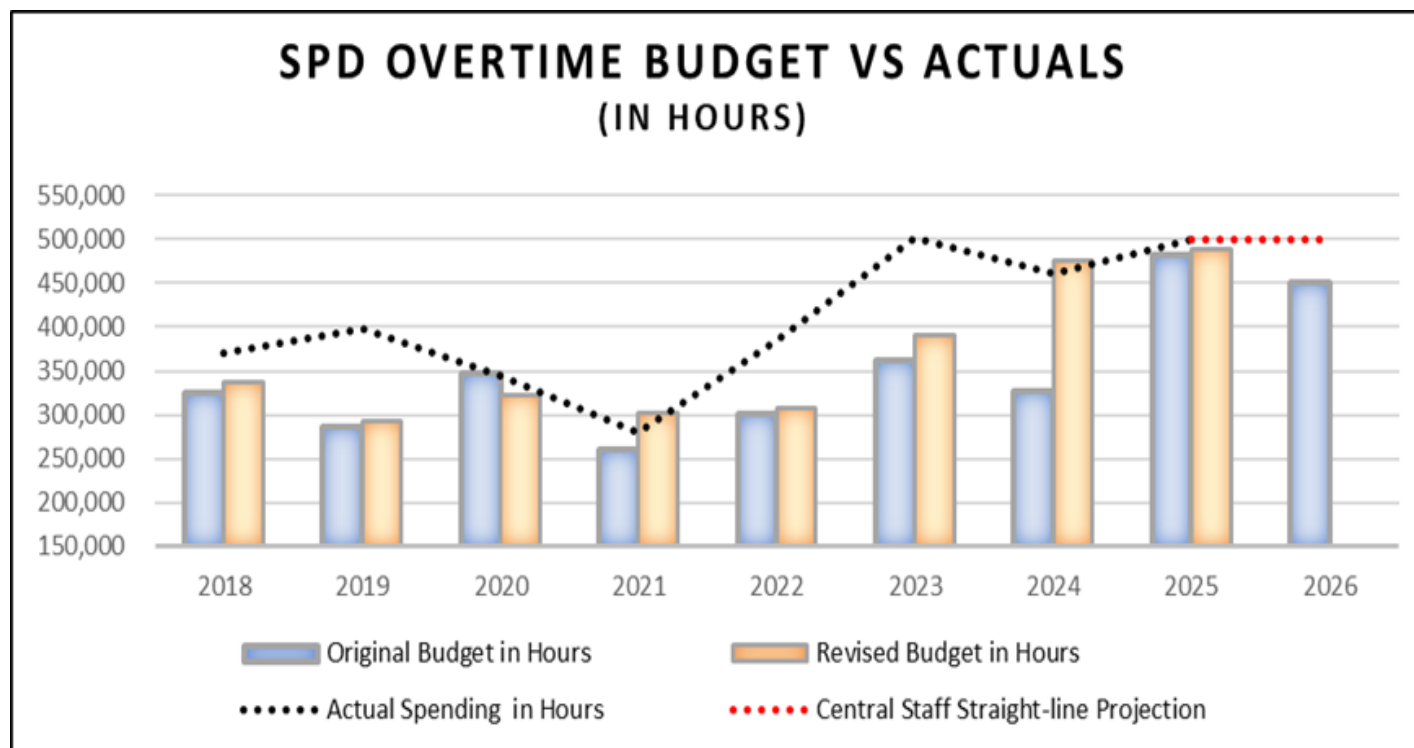
1. SPD Staffing – Information Only



- Should current trends continue into 2028, sworn staffing will near the historic levels the department had in 2017-2018.
- The 2026 Proposed Budget funds 86 net new officers at a cost of \$23.5 million for salary and benefits. These costs will grow as the officers move out of training positions and into fully funded sworn officer positions in late 2026 and early 2027. SPD budget staff estimate that the cost for funding these positions will grow from \$23.5 million in 2026 to \$34.4 million in 2027.

Policy Consideration

2. SPD Overtime – Information Only



- Since 2023, SPD has used between 460,000 and 500,000 hours of overtime each year.
- The 2026 Proposed Budget is funded for 450,000 hours, which reflects the \$950,000 overtime cut noted above. Should SPD continue to spend at a rate of 500,000 hours per year, then the difference of 50,000 hours would translate into a budget-spending gap of \$5.5 million.

Policy Consideration

3. Parking Enforcement Officers (PEO)

Budget Issues:

- The Parking Enforcement unit is funded for 12 PEO Supervisor and 104 PEO positions. Eighteen of the PEO positions have been vacant since SPD resumed control of the unit in 2023. Since that time, the 18 long-term PEO vacancies have been one of SPD's largest sources of civilian salary savings, amounting to \$2.1 million on an annual basis.
- The 2026 Proposed Budget would reduce SPD's civilian salary budget by \$2.8 million to capture the salary savings that the department expects to accrue from vacant positions. This reduction effectively eliminates the salary funding that SPD would need if it were to fill the 18 long-term PEO vacancies.
- The Council could add back some or all of the PEO salary funding without impacting the General Fund. Such an add would be revenue-positive because each PEO writes enough infractions/ tickets in one year to create \$200,000 in fine revenue, while only costing the city \$115,000 in salary and benefits.

Policy Consideration

3. Parking Enforcement Officers (PEO)

Hiring Challenges:

SPD has difficulty filling all of its PEO positions because issues with backgrounding and training are limiting the number of hires that can be made in any one PEO class. Last year, the Council added two PEO training positions to address these challenges. The positions cannot be hired until the City successfully completes its collective bargaining obligations. As a short-term, temporary alternative to hiring the PEO training positions, SPD could pay existing PEOs to serve as out-of-class trainers.

Options:

- A. Add between \$350,000 and \$2.1 million for PEO salaries and restrict funding so that it may only be spent after SPD fills long-term PEO vacancies. Proviso \$14,000 in funding for out-of-class training costs.
- B. No change.

Policy Consideration

4. 30x30 Initiative

Last year, the Council adopted Council Budget Action SPD 102-A, which added to the 2025 Adopted Budget and 2026 Endorsed Budget a 1.0 unfunded Strategic Advisor 3 position to oversee department investments and programs that align with the national 30x30 Initiative. The Council requested that the department use salary savings to fund the position. The position has not been hired. SPD indicates that it does not have sufficient salary savings to fund the position.

What progress is being made to achieve SPD's 30x30 Goals?

- Before May 2024, the department made several investments that brought SPD into alignment with national best practices under the Initiative. Some highlights include:
 - Private, sanitary space for nursing mothers including refrigeration, seating, cleaning, and electrical outlets and nursing accommodation for returning mothers
 - Appropriate equipment (uniforms, firearms, ballistic vests) for women

Policy Consideration

4. 30x30 Initiative

Since May 2024, SPD's 30x30 workplan has been focused on achieving "Phase III" Goals, which include research and development of programs that support women officers:

- **Childcare** – SPD would retain the Imagine Institute to assess potential options for childcare.
- **Flexible Work Schedules** – Examine flexible shift options, job sharing, shift rotation, and a restructuring of the Part-Time Officer Program, and expand awareness of employee leave options and light-duty assignments for new parents.
- **Mentoring Programs** – Identifying mentors, a mentorship platform and create mentorship opportunities for women.
- **Promotion and Advancement** - Identify disparities in promotions and explore opportunities for leadership development trainings.
- **Culture** - Create professional and promotional development groups, including sponsoring women for career advancement including specialty assignments and promotional assignments, career longevity coaching, and female-specific training options such as women-only defensive tactics.
- **Recruitment and Retention** - SPD, the Mayor's Office and external contractors would develop a series of female-focused recruiting, support and career highlight videos.

Policy Consideration

4. 30x30 Initiative

Progress on Phase III Goals:

- SPD has hired and directed external partners (e.g., Imagine Institute and Epic Agency), changed the way it teaches defensive tactics, equips women and now provides facilities for new mothers. SPD has also implemented a leadership training course that may help leaders identify and correct assumptions about the role of women in law enforcement.
- SPD has not made as much progress with its goals to establish a mentorship program, identify flexible shift options or launch a professional development program that provides training and career advancement opportunities for female officers. SPD has been exploring a number of potential options in this area.
- It is possible that additional staff capacity would allow the 30x30 Workgroup to expedite progress in these areas.

Policy Consideration

4. 30x30 Initiative

Recruitment:

	2023	2024	2025 Jan-April	2025 April-June
All Sworn Hires	Male 54 Female 7	Male 72 Female 12	Male 53, Female 5 Not Specified 2	Male 31, Female 3 Not Specified 0
Percent Female	11.5%	14.3%	8.3%	9.6%

- Hiring data show a slight improvement in the percent of female hires. Although, the rate is still below the 20 percent national average for female hires in policing agencies.
- The department notes that as the number of qualified female applicants increases, it will be better positioned to hire more diverse recruit classes. While the absolute number of qualified female applicants has more than doubled in the last two years (e.g., from 253 in 2023 to 542 in 2024), the percent of female qualified applicants has not greatly increased and is currently at 15% of all candidates

Policy Consideration

4. 30x30 Initiative

Options:

- A. Add \$224,000 to fund the Strategic Advisor 3 position that was added to the 2025 Adopted and 2026 Endorsed Budget to coordinate department investments and programs that align with the national 30x30 Initiative.
- B. Proviso \$224,000 of existing SPD budget authority so that it may only be spent to fund a 30x30 Coordinator Position.
- C. A plus B
- D. No change.

Questions?

SEATTLE POLICE DEPARTMENT (SPD)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: GREG DOSS

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Chief of Police	\$17.0M	\$19.0M	11.2%	\$19.1M	0.7%
Collaborative Policing	\$15.2M	\$15.6M	2.6%	\$15.2M	(2.3%)
Compliance & Prof. Standards Bureau	\$6.0M	\$6.1M	1.4%	\$6.1M	(1.1%)
Criminal Investigations	\$50.9M	\$53.7M	5.5%	\$53.6M	(0.2%)
East Precinct	\$21.2M	\$22.1M	4.2%	\$23.3M	5.6%
Leadership and Administration	\$103.3M	\$107.6M	4.2%	\$125.2M	16.4%
North Precinct	\$32.3M	\$32.8M	1.7%	\$34.0M	3.5%
Office of Police Accountability	\$6.8M	\$6.9M	1.9%	\$6.8M	(0.8%)
Patrol Operations	\$25.2M	\$25.5M	1.5%	\$24.3M	(4.9%)
School Zone Camera Program	\$3.7M	\$4.6M	24.6%	\$4.6M	0.1%
South Precinct	\$22.2M	\$22.4M	0.6%	\$23.6M	5.6%
Southwest Precinct	\$16.7M	\$16.6M	(0.5%)	\$17.9M	7.7%
Special Operations	\$72.0M	\$73.6M	2.2%	\$70.9M	(3.8%)
Technical Services	\$33.4M	\$33.2M	(0.7%)	\$34.2M	3.1%
West Precinct	\$25.7M	\$25.9M	1.0%	\$27.4M	5.6%
Total:	\$451.6M	\$465.6M	3.1%	\$486.1M	4.4%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Seattle Police Department (SPD) increases 4.4 percent relative to the 2026 Endorsed Budget. The largest portion of the proposed increase, a net of approximately \$19 million, is attributable to changes made in personnel-related expenditures, including:

- Salary and benefits funding is added to support 86 net new officers;
- Salary and benefits funding is reduced to implement a 4 percent cut to SPD's budget for civilian positions and to downsize the department's funding for Temporary, Term-Limited positions (TLTs); and
- Overtime funding for sworn and civilian positions is reduced to meet a General Fund reduction target.

Other significant budget changes include adds for equipment and training of new officers, investments related to the 2026 FIFA World Cup and the Technology Assisted Crime Prevention Program (TACPP); and reductions that reflect administrative efficiencies or technical corrections.

Finally, the 2026 Proposed Budget adds positions to address ongoing needs in public disclosure, and Diversity, Equity and Inclusion (DEI). The 2026 Proposed Budget also retains the 16.0 positions that were added in the 2026 Endorsed Budget to expand investigative and Real-Time Crime Center (RTCC) support personnel that were funded in the 2025 Adopted and 2026 Endorsed Budget.

A. Operating Budget

Department-wide Personnel Related Changes:

Department-wide adjustments to sworn salary and overtime funding comprise the most significant changes between the 2026 Endorsed Budget and the 2026 Proposed Budget. Following are the changes with significant fiscal or policy impacts:

- **Funding for New Sworn Officers:** \$23.5 million is added to ensure that sworn salary funding reflects anticipated staffing levels for recruits, student officers, fully trained officers, and the addition of 86 net new officers in 2026. This change is examined in greater detail in the Issue Identification Section.
- **Overtime Budget:** (\$950,000) is reduced to allow SPD to meet a General Fund reduction target without staff reductions (i.e., layoffs). The department makes this reduction in lieu of cutting budget for essential supplies, equipment, and services. This change is examined in greater detail in the Issue Identification Section.
- **Establish Civilian Vacancy Rate:** (\$2.8 million) is reduced to establish a 4 percent civilian vacancy rate. In any given year, regular turnover and long-term position vacancies will create some amount of savings – unspent salary dollars - within the department's budget. The 2026 Proposed Budget captures (cuts) \$2.8 million of this savings through this reduction. The reduction equates to an average of 15-20 civilian positions being unfilled at any given time of the year. Given the timelines associated with filling vacant positions, this is likely a reasonable assumption that will not impact day-to-day operations.
- **Reduce Temporary/Term-Limited Funding:** (\$395,000) is a partial reduction to the department's \$502,000 TLT budget. This change will require SPD to reduce funding for four positions that are currently set to expire in 2025, including two Public Affairs positions and positions supporting SPD's Before the Badge Program and DEI Program. A permanent position supporting SPD's DEI Program is included in the 2026 Proposed Budget (see FTE changes below). SPD indicates that the work performed by the other positions will be absorbed by existing employees and will not have any programmatic effects.

Equipment and Technology Adds:

The 2026 Proposed Budget adds funding to equip new recruits, and for equipment and technology services that will support the 2026 FIFA World Cup Games and the City's TACPP. Attachment 1 provides more information on TACPP expenditures for Closed-Circuit Television (CCTV) and the RTCC.

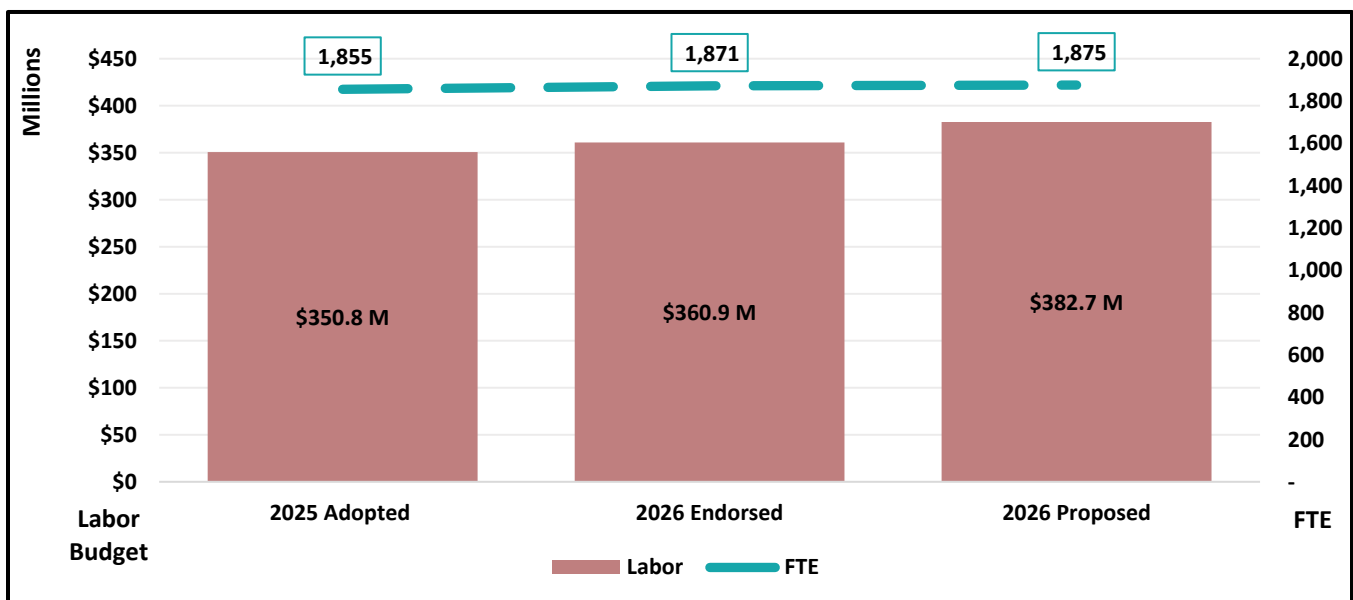
- **Implement CCTV in the Capitol Hill Nightlife District:** \$435,000 is added for the implementation of CCTV cameras in the Capitol Hill Nightlife District.
- **Equipment Costs for FIFA World Cup and Stadium Area CCTV:** \$422,000 is added for barriers and trailer packages, and \$335,000 is added for CCTV cameras in the Stadium District. Funding for this item is from the 2026 Endorsed Budget Payroll Expense Tax reserve.
- **Equipment and training for new recruits:** \$2.5 million is added for Academy costs and to fully equip the 86 net new officers expected to be hired in 2026.

Administrative and Technical Changes: The 2026 Proposed Budget makes ongoing reductions to SPD's discretionary spending and adjusts for changes to costs that were funded in the 2026 Endorsed Budget.

Reduction to SPD Discretionary Spending	
<u>Take Home Vehicles</u> : This item eliminates six take-home vehicles currently utilized by civilian executives. Each of these vehicles is estimated to save \$8,000 annually in fuel, maintenance, and replacement costs.	(\$48,000)
<u>Professional Development Training</u> : This item reduces funding for travel and professional development training. This will not impact the department's ability to maintain mandatory trainings, but will impact conference attendance, skill development, and other training opportunities.	(\$450,000)
Technical Adjustments	
<u>Align Recruitment Marketing Contract</u> : This item eliminates unnecessary funding for the police recruitment marketing contract and brings the budget into alignment with the \$1.95M recruitment marketing contract in 2026.	(\$550,000)
<u>Eliminate One-Time Vehicle Funding</u> : This item eliminates one-time vehicle funding that was incorrectly included as ongoing appropriation authority in a prior budget year.	(\$257,000)
<u>Align Separation Pay with Updated Projections</u> : This item reduces funding for costs related to separation pay. Beginning in 2024, SPD officer separations returned to pre-pandemic rates resulting in a projected decrease in separation payouts in 2026.	(\$750,000)
Total	(\$2.1 million)

B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



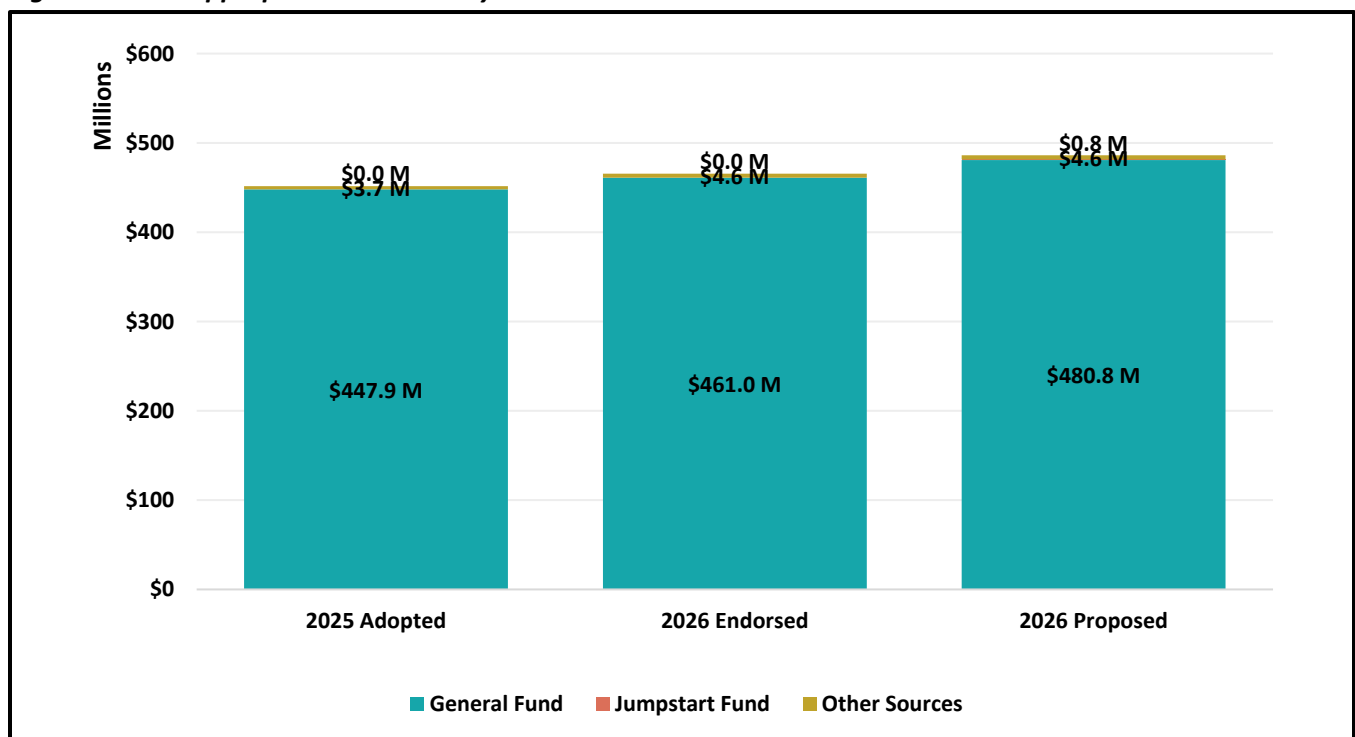
Position Adds:

The 2026 Proposed Budget adds four positions to support ongoing needs around public disclosure, DEI, and to adjust for a grant funded position that was added through legislation in mid-year 2025. SPD already has sufficient position authority to accommodate all anticipated uniform recruits.

- **Public Disclosure Officers:** \$580,000 and 2.0 FTE Public Disclosure Officers are added to support SPD's high volume of public disclosure requests. This item also removes sunset dates for two public disclosure positions that were added in the 2023 Mid-Year Supplemental and are currently set to expire on December 31, 2025.
- **DEI Officer:** \$212,000 is added for a 1.0 FTE Diversity, Equity, and Inclusion Officer in SPD's Relational Policing Division. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to DEI.
- **Investigative Support Positions:** 7.0 FTE civilian investigative support positions were added in the 2025 Adopted Budget and another 7.0 FTE civilian investigative positions were added to the 2026 Endorsed Budget to support SPD detectives with homicide, robbery, and gun crime investigations. There is no change to the 2026 Proposed Budget FTE.
- **Real-Time Crime Center:** 12.0 FTE Real-Time Crime Center Analyst positions were added in the 2025 Adopted Budget and another 9.0 FTE Real-Time Crime Center Analyst positions were added in the 2026 Endorsed Budget to fully staff the department's 24/7 RTCC. There is no change to the 2026 Proposed Budget FTE.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



Like most of Seattle's public safety departments, the City's General Fund supports nearly all of SPD's expenditures. The Automated Traffic Safety Camera Fund supports appropriations that pay for the City's Automated Enforcement camera contract that is housed in SPD (e.g., Red Light Cameras and School Zone Cameras). On a one-time basis, SPD receives support from the Payroll Expense Tax for adds made for the 2026 World Cup and CCTV cameras added to the Stadium District.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Sworn Staffing – Information Only

SPD has one of the largest workforces of all City departments with a labor budget of \$382.7 million and 1,875 FTE. About three-quarters of SPD's personnel are sworn officers, including roughly 486 sworn personnel assigned to Patrol and distributed throughout the five precincts. Attachment 2 (Patrol Staffing) provides information on the distribution of SPD officers assigned to the precincts; and Attachment 3 (Sworn Officer Allocation) provides a breakout showing how officers and sergeants are distributed across department functions. SPD's 2026 Proposed Budget adequately supports the salaries for SPD's recruits, student officers and fully trained officers, approximately 1,184 FTE.

SPD Sworn Staffing Plan

Every August, SPD submits a Staffing Plan that identifies the department's hiring and separation projections for the upcoming year. The unprecedented hiring that has occurred since mid-2024 has made it difficult to accurately predict changes to SPD's sworn staffing levels. Unable to use history as a guide, SPD staff are currently assuming that hiring will continue at its current rate and that separations will return to pre-pandemic levels.

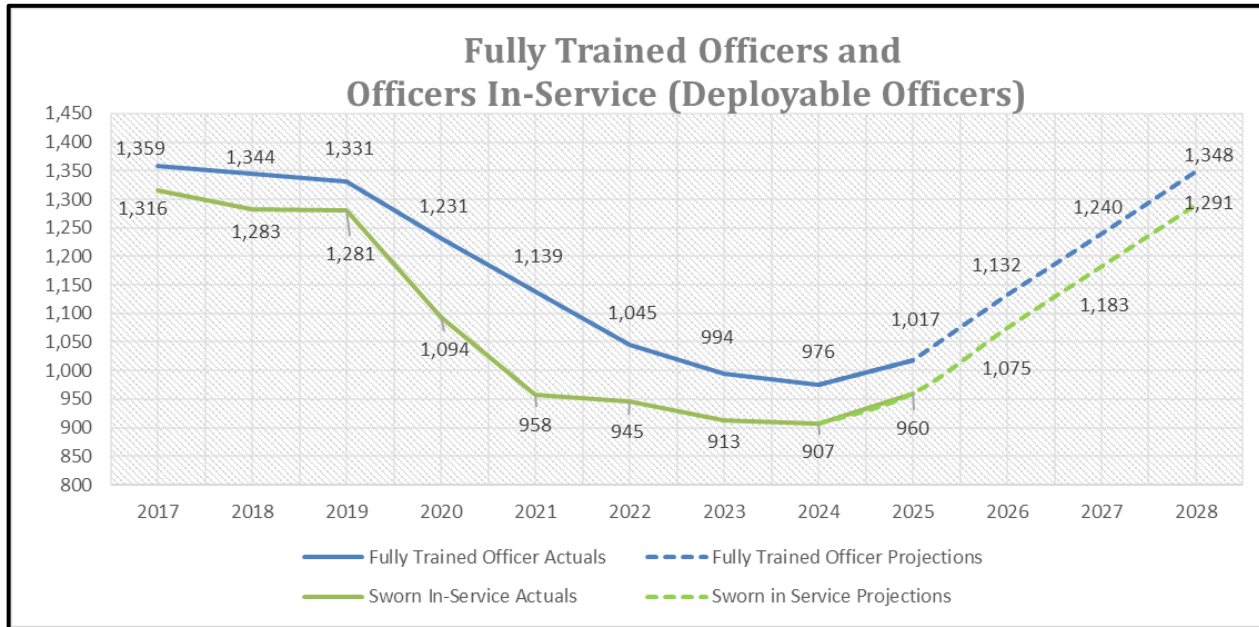
Table 1. Sworn Officer Hiring History and Projections

Year	New Hires	Separations	Net Adds
2017	102	(79)	23
2018	68	(109)	(41)
2019	108	(92)	16
2020	51	(186)	(135)
2021	81	(171)	(90)
2022	58	(159)	(101)
2023	61	(97)	(36)
2024	84	(83)	1
2025 (projected)	169	(82)	87
2026 (planned)	168	(82)	86

Source: SPD Draft Sworn Hiring Projections with Actuals through August 2025

SPD's Sworn Staffing Plan assumes the department will make 169 hires and realize 82 separations in 2025, and a comparable number of hires and separations in 2026. The plan is fully funded in the 2026 Proposed Budget and assumes that SPD will employ an annual average of 1,184 FTE. Should current trends continue into 2028, sworn staffing will near the historic levels the department had in 2017-2018.

Graph 1. Fully Trained Officer and Deployable Officer History

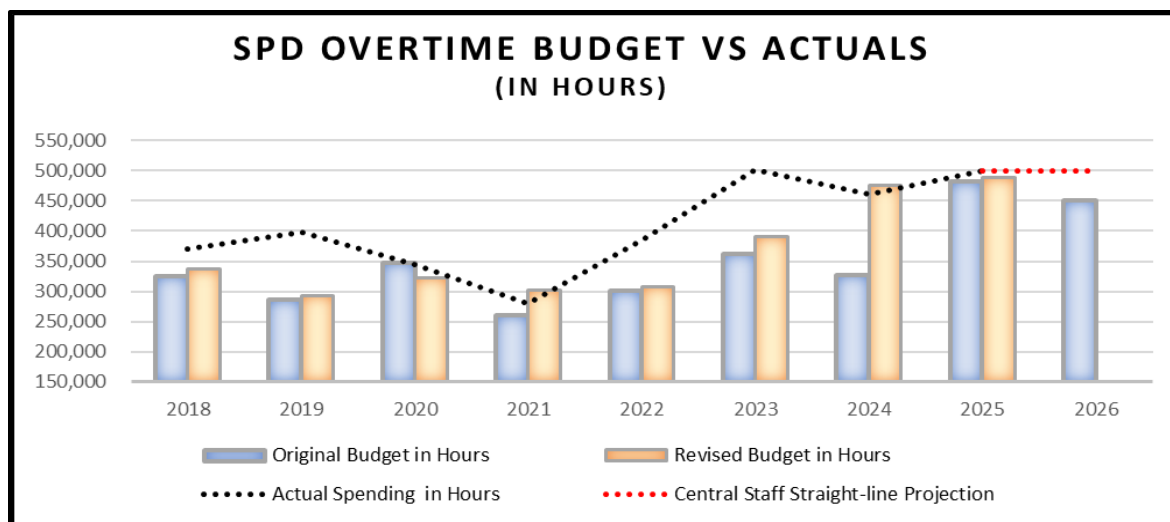


The 2026 Proposed Budget funds 86 net new officers at a cost of \$23.5 million for salary and benefits. These costs will grow as the officers move out of training positions and into fully funded sworn officer positions in late 2026 and early 2027. SPD budget staff estimate that the cost for funding these positions will grow from \$23.5 million in 2026 to \$34.4 million in 2027.

2. Overtime – Information Only

Between 2021 and 2023, officer shortages increasingly required the department to rely on overtime to deliver essential public safety services. Spending on emphasis patrols and patrol augmentation regularly pushed department overtime expenditures higher than its available budget. This upward trend in spending peaked in 2023 when SPD's use of overtime reached approximately 500,000 hours. Since that time, the department has used between 460,000 and 500,000 hours each year (see Chart 1 below).

Chart 1. Overtime Budget vs. Actuals History



In 2024, the Executive proposed, and the Council adopted, a \$12.8 million increase to SPD's overtime budget, a boost that helped fund a revised budget of 475,000 hours of overtime and more closely aligned SPD's budget to its expenditures.

Assuming the passage of the Mayor's proposed 2025 Year Supplemental Budget, the department will have enough overtime funding to support 489,000 hours in 2025. SPD and City Budget Office (CBO) staff have indicated that SPD may again use 500,000 hours in 2025. If this happens, then the difference of 11,000 hours would translate into a budget-spending gap of \$1.2 million. SPD staff have indicated that they can absorb this deficit by repurposing unused funding from other parts of the budget (e.g., civilian salary savings).

The 2026 Proposed Budget is funded for 450,000 hours, which reflects the \$950,000 overtime cut noted above. Should SPD continue to spend at a rate of 500,000 hours per year, then the difference of 50,000 hours would translate into a budget-spending gap of \$5.5 million. This level of deficit would be harder for the department to absorb with the use of other budget savings.

New officers and overtime:

The department's recent successes in hiring may eventually reduce its reliance on overtime. As new officers become available for service, their regular patrol hours could replace the overtime hours that SPD is currently using for emphasis patrols and patrol augmentation. However, it is unlikely that the new officer hours will have an appreciable impact on overtime in 2026.

In his presentation on September 26, 2025, Chief Barnes indicated that he does not expect that new officer hires will affect overtime spending in the near term, partially because the department hopes to increase public safety services and address emerging needs through special projects.

Without the ability to supplant overtime hours with regular service hours, and in the face of other pressures on the budget (e.g., increasing technology and staffing costs), SPD may need to request in the 2026 Mid-Year Supplemental Budget additional authority to cover its overtime spending.

3. Parking Enforcement Officers (PEO)

The Parking Enforcement unit is made up of a Parking Enforcement Manager, two Parking Enforcement Operations Managers, 12 PEO Supervisors and 104 PEOs. In recent years, the City has had difficulty staffing the PEO positions in this unit.

The PEO unit was located in the Seattle Department of Transportation (SDOT) from 2021 to 2023, where SDOT held vacant 20 positions to produce salary savings that was repurposed to cover SDOT overhead expenses. The City transferred the unit back to SPD in 2023 with an expectation that SPD would fully staff the unit. Unfortunately, the department has not been able to reach full staffing, and the unit has been carrying at least 18 vacancies since it was relocated to SPD.

The PEO vacancy problem is creating at least two issues for the City: (1) SPD is providing a lower level of service when managing the right-of-way, enforcing parking regulations, providing traffic control for events and incidents, and performing other related activities; and (2) the City is not taking full advantage of recent changes that allow PEOs to staff special events in place of sworn officers.

In December 2023, the Council passed [ORD 120720](#), which authorized a Memorandum of Understanding (MOU) with the Seattle Police Officers Guild (SPOG) that provides until January 2026 additional flexibility for the City to use limited commission and non-commission employees to fill special event assignments. While the MOU is in force, SPD may create event staffing plans that expand its use of PEOs by filling posts that might otherwise be filled with SPOG members, where legally allowable and within public safety constraints. The City and SPOG are negotiating the renewal of this MOU as part of ongoing SPOG contract negotiations.

PEO Hiring Challenges:

PEOs separate from service at a rate of about 8-12 per year. The department's 2-3 annual hiring processes create candidate classes that are large enough to allow SPD to keep up with its annual attrition rate. However, the classes are not large enough to hire for the 18 long-term PEO vacancies. SPD has had difficulty hiring for the 18 long-term vacancies because bottlenecks in backgrounding and training are limiting the number of candidates that can be included in each class.

Currently, the PEO unit only has capacity to train 10 candidates at a time, so the division cannot send more than 10 candidates into backgrounding at any one time. Often, it sends fewer than 10 candidates. Once in backgrounding, up to half of candidates are typically disqualified for not meeting SPD standards.

It is possible that additional, dedicated PEO training positions would allow SPD to admit into the backgrounding process more than 10 candidates, as the department would have confidence that it has the back-end capacity to provide more training. Last year, the Council added two PEO training positions to add capacity to train PEO hires. The Executive has indicated that the positions cannot be hired until Labor Relations staff successfully complete the bargaining process with the Seattle Parking Enforcement Officers Guild (SPEOG). Negotiations with SPEOG are ongoing.

As a short-term alternative to hiring the PEO training positions, SPD could also increase training capacity by paying PEOs out-of-class rates to serve as temporary trainers. The department estimates that it would need approximately \$14,000 per year to pay one PEO to serve as a trainer.

PEO Budget:

The 2026 Proposed Budget includes funding to support over 540 civilian positions. In any given year, regular turnover and long-term position vacancies will create some amount of salary savings – unspent salary dollars – within the department's budget. Historically, the 18 long-term PEO vacancies have been one of SPD's largest sources of civilian salary savings, amounting to \$2.1 million on an annual basis.

The 2026 Proposed Budget would reduce SPD's civilian salary budget by \$2.8 million to capture the salary savings that the department expects to accrue from vacant positions (See "Establish Civilian Vacancy Rate" above). This reduction effectively eliminates the salary funding that SPD would need if it were to fill the 18 long-term PEO vacancies.

The Council could add back some or all of the PEO salary funding without impacting the General Fund. Such an add would be revenue-positive because each PEO writes enough infractions/ tickets in one year to create \$200,000 in fine revenue, while only costing the city \$115,000 in salary and benefits. Should the Council pursue this add, Central Staff recommends a proviso that would prohibit expenditure unless SPD could show a net increase in PEO hires.

If SPD is successful in filling even a few of the long-term vacancies, then the net revenue would (1) offset costs for out-of-class trainers; and (2) mitigate revenue impacts from taking a PEO off of enforcement duties to serve as an out-of-class trainer.

Options:

- A. Add between \$350,000 and \$2.1 million for PEO salaries and restrict funding so that it may only be spent after SPD fills long-term PEO vacancies. Proviso funding for out-of-class training costs.
- B. No change.

4. SPD 30x30 Program

Background on SPD's 30x30 Program:

In January 2024, SPD established an employee-led, interest-based, cross-rank, 30x30 Initiative Workgroup, consisting of 12 full-time employees and one contract employee. This group is overseen by the Director of Program Development and includes the Executive Director of Analytics and Research and the Executive Director of Employee Support Services, as well as sworn and civilian employees of various ranks and titles. The group meets monthly for one hour, but project work occurs throughout the month at varying degrees depending on what initiatives the group is working on.

Members of this group and SPD command staff presented, on May 28, 2024, to Council's Public Safety Committee a [three-phase plan](#) to: (1) remove inherent bias from assessments and policies and ensure that women's specific needs can be met; and (2) transform police culture to support and celebrate the values of diverse and under-represented officers, all with the goal of increasing the number of women recruits nationally to 30 percent by 2030.¹ At this point, SPD had already made a number of the Phase 1 improvements that are recognized as best practices under the national [30x30 Initiative](#):

- Strategic priorities around gender diversity in hiring, retention, and promotion;
- "Zero tolerance" EEO practices;
- Private, sanitary space for nursing mothers including refrigeration, seating, cleaning, and electrical outlets and nursing accommodation for returning mothers; and
- Appropriate equipment (uniforms, firearms, ballistic vests) for women

¹ Goals identified in the presentation and also in an October 2024 letter from Chief Sue Rahr to Councilmember Moore.

The Workgroup also reported that the department had completed Phase 2 of the plan, which involved a survey of all women in the department (97 of 143 surveys were completed). Survey respondents identified several themes and formulated recommendations that can be found in Attachment 4. In response to Phase 2, and to address recommendations made in the surveys, SPD initiated the third phase of the 30x30 plan. Phase 3 would focus on:

1. **Childcare** – SPD would retain the Imagine Institute to assess potential options for childcare.
2. **Flexible Work Schedules** – The Workgroup would collaborate with the Seattle Department of Human Resources (SDHR) to explore the operational feasibility of flexible shift options. While indicating that this is a longer-term process, the department committed to examine more immediate changes that would include job sharing, shift rotation, a potential restructuring of the Part-Time Officer Program, and expanding awareness of employee leave options and light-duty assignments for new parents.
3. **Mentoring Programs** – The Workgroup would work with SDHR and the Seattle Police Department’s Women’s Alliance (SPDWA) to explore using the City’s Career Quest mentorship platform to increase mentorship opportunities for women. SPD indicated that key to this work was building the base of available mentors.
4. **Promotion and Advancement** – The Workgroup would work to identify disparity in promotions and explore opportunities for leadership development trainings, including identifying outside/national training opportunities at various ranks to help foster leadership skills and provide validation to employees of their leadership potential.
5. **Culture** – The Workgroup would seek to expand professional development, training, and career advancement opportunities for women at SPD. This work would include: development programs for new parents; professional and promotional development groups, including sponsoring women for career advancement; specialty assignments; and promotional assignments. The workgroup would also examine career longevity coaching, and female-specific training options such as women-only defensive tactics.
6. **Recruitment and Retention** – SPD, the Mayor’s Office and external contractors would develop a series of female-focused recruiting, support, and career highlight videos.

Council Budget Action – 2025-2026 Adopted Budget:

In November 2024, the Council adopted Council Budget Action SPD 102-A, which added a 1.0 unfunded Strategic Advisor 3 position to oversee department investments and programs that align with the national 30x30 Initiative. The position was to be funded in 2025 and 2026 with salary savings that would accrue from vacant, funded civilian positions within the department. The Department has not hired the position and is now proposing to use potential 2026 salary savings to meet budget reduction targets. With regard to 2025 specifically, SPD staff provided the following rationale for its decision not to hire the position:

“In response to the pessimistic revenue forecast in April, as well as threats of federal funding cuts, the Executive took immediate action to proactively prepare for significant negative impacts to the City budget. Additionally, given the unexpected increase in officer hiring, the department has had to take on an increase in expenses and has had to use the remaining civilian salary savings to balance the GF budget.”

Progress on Phase 3 Goals:

SPD commissioned the Imagine Institute to conduct a comprehensive evaluation of childcare options for SPD employees. The consultant issued a detailed report that identified three potential options for the City to consider implementing. The full report was presented to Council in July 2025.

The department has transitioned to a marketing firm (Epic Agency) to expand awareness of sworn positions at SPD, including a focus on recruiting of women. [See examples of this work here](#). SPD also continues to explore recruitment opportunities focused on women and anticipates holding a women-focused recruitment event in Spring 2026.

Other updates Include:

- The Workgroup: (1) Evaluated the City's existing Flash Mentorship program and whether it would meet the needs of an SPD sworn women-focused program; and (2) Coordinated with the SPD's RSJI Change Team in its work reviewing, evaluating and assessing the potential implementation of a new SPD-wide mentoring platform, Chronus. The Workgroup continues to partner with the department's Change Team to evaluate mentorship programs and platforms to supplement existing city-wide mentorship programs.
- Chief Barnes' 2026 Workplan includes an overhaul of how promotional decisions and assignments are made, rooted in equity, transparency of process, and roadmaps for professional development. This focus directly addresses feedback received from nearly all who participated in SPD's Phase II qualitative study (see above).
- The Workgroup partnered with the SPDWA to help facilitate a sworn women-focused Defensive Tactics two-part training now scheduled for October 2025.

It is clear that the department is making progress on its Phase 3 goals. For example, the department has made progress by hiring and directing external partners (e.g., Imagine Institute and Epic Agency) and by changing the way it teaches defensive tactics, equips women and by providing facilities for new mothers. SPD has also implemented a leadership training course that may help leaders identify and correct assumptions about the role of women in law enforcement. The Trust Centered Leadership training is designed to encourage a growth mindset and seeks to create a culture that is more procedurally just.

SPD has not made as much progress with its goals to establish a mentorship program, identify flexible shift options or launch a professional development program that provides training and career advancement opportunities for female officers. The Workgroup has been exploring potential platforms for a mentorship program, but has not found one that meets the job-specific mentoring needs of sworn women employees or provides targeted mentoring for SPD test preparation that is essential for career advancement.

The department and its 30x30 Workgroup continue to make progress in these areas, which are difficult and complex undertakings for staff that must advance the 30x30 Initiative while performing in their assigned shifts and regular duties. As noted above, SPD has indicated that these are longer-term processes.

Hiring Data

In May 2025, Central Staff presented to the Council's Public Safety Committee a [Q1 Report on SPD Staffing and Performance Metrics](#). Staff reported that SPD was hiring fewer female recruits than its historical averages. The department indicated that it was taking specific steps to improve hiring of female candidates and hoped that it would soon see an uptick in female hires. The hiring data show a slight improvement in the percent of female hires (see table below). Although, the rate is still below the 20 percent national average for female hires in policing agencies.

	2023	2024	2025 Jan-April	2025 April-June
All Sworn Hires	Male 54 Female 7	Male 72 Female 12	Male 53, Female 5 Not Specified 2	Male 31, Female 3 Not Specified 0
Percent Female	11.5%	14.3%	8.3%	9.6%

SPD has indicated that an increase in the number of qualified applicants within a specific demographic will translate into an increased number of hires within that demographic. The department notes that as the number of qualified female applicants increases, it will be better positioned to hire more diverse recruit classes.² While the absolute number of qualified female applicants has more than doubled in the last two years (e.g., from 253 in 2023 to 542 in 2024), the percent of female qualified applicants has not greatly increased and is currently at 15% of all candidates (See Attachment 5).

Options:

- A. Add \$224,000 to fund the Strategic Advisor 3 position that was added to the 2025 Adopted and 2026 Endorsed Budget to coordinate department investments and programs that align with the national 30x30 Initiative, and proviso the new funds to be used for only this purpose.
- B. Proviso \$224,000 of existing SPD budget authority so that it may only be spent to fund a 30x30 Coordinator Position.
- C. No change.

² A Qualified Applicant is one who has passed the Public Safety Civil Services minimum qualification standards and is eligible to sit for the police exam.

III. BUDGET LEGISLATION

1. 2025 Year-End Supplemental Appropriations ORD

The SPD-related changes in the proposed year-end supplemental ordinance are as follows:

- **Sworn Staffing:** \$13.0 million is added for increased sworn hiring and associated equipment costs in 2025. The department is currently funded for 1,041 FTE in 2025, but due to higher than anticipated hires and lower than anticipated separations in the first six months, SPD is projecting a significantly higher number of filled FTEs than are funded. This additional appropriation is needed to cover labor and non-labor (i.e., equipment, training) costs for new hires to ensure the department is able to fully support its growing sworn workforce.
- **SPD Tech Assisted Crime Prevention Program (TACPP):** \$1.2 million is added to the Seattle IT budget for technology necessary to improve crime detection and prevention capabilities, and the purchase of automated license plate readers for patrol vehicles.
- **2025 FIFA Club World Cup Games Reimbursement:** \$761,000 is added to reimburse SPD for projected costs in connection with six 2025 FIFA Club World Cup Games. Reimbursements are provided by First & Goal in the amount of \$592,000 and from the FIFA World Cup 2026 US, Inc. in the amount of \$169,000.
- **Task Force Reimbursements:** \$342,000 is added to reimburse the overtime funding used for SPD officers who work on intergovernmental or multijurisdictional task forces. Reimbursements are provided by the following organizations:

Organization / Revenue Source	Amount
ATF Puget Sound Regional Gun Task Force	\$1,000
Homeland Security Investigation Task Force	\$49,000
Drug Enforcement Administration Task Force	\$15,000
Organized Crime Drug Enforcement Task Force	\$97,000
Puget Sound Joint Terrorism Task Force	\$3,000
Pacific Northwest Violent Offender Task Force	\$34,000
Safe Streets Task Force	\$95,000
Seattle Sound Regional Violent Crime Task Force	\$22,000
Secret Service Task Force Tech License Reimbursements	\$10,000
Denied Firearms Transactions Program	\$5,000
Commercial Sex Abuse of a Minor Court Assessments and Impound Fees	\$10,000
Total	\$342,000

IV. ATTACHMENTS

1. RTCC and CCTV Budget and Expenditures
2. Precinct Staffing Report History 2022-2025
3. Sworn Officer Allocation History 2022-2025
4. 30x30 Advancing Women in Policing
5. Demographics of Applicants who passed Police Exam
6. Current 911 Response Times

Attachment 1: CCTV and RTCC Costs

CCTV Costs in 2025 and 2026

	2025	2026
REVISED BUDGET	\$ 1,975,000	\$ 16,000
IMPLEMENTATION OF CCTV AT AURORA AVE (Status: In process)	\$ 411,376	\$ 8,141
OCTV Cameras and Associated Hardware	246,402	
LTE Cost	7,753	8,141
Vendor Install	121,771	
Sales Tax	35,450	
IMPLEMENTATION OF CCTV IN DOWNTOWN CORE (Status: Complete)	\$ 763,078	\$ 15,376
OCTV Cameras and Associated Hardware	466,368	
LTE Cost	14,644	15,376
Vendor Install	254,237	
Sales Tax	27,829	
IMPLEMENTATION OF CCTV IN CHINATOWN INTERNATIONAL DISTRICT (Status: In process)	\$ 508,719	\$ 10,251
OCTV Cameras and Associated Hardware	310,912	
LTE Cost	9,763	10,251
Vendor Install	169,492	
Sales Tax	18,553	
Costs have yet to be incurred for the items below; cost estimates reflect pending and approved budget totals in 2025 and 2026		
	2025 Estimate	2026 Estimate
IMPLEMENTATION OF CCTV AT GARFIELD HS (Status: Begin implementation in 2025)	\$ 425,000	\$ 50,000
OCTV Cameras and Associated Hardware	375,000	-
Ongoing Costs	50,000	50,000
IMPLEMENTATION OF CCTV AT CAPITOL HILL (SPD-105)	\$ -	\$ 435,000
OCTV Cameras and Associated Hardware	-	400,000
Ongoing Costs	-	35,000
IMPLEMENTATION OF CCTV AT STADIUM (SPD-102) (Status: Begin partial implementation in 2025)	\$ 200,000	\$ 335,000
OCTV Cameras and Associated Hardware	200,000	335,000

Attachment 1: CCTV and RTCC Costs

RTCC Costs in 2025 and 2026:

	2025 Cost Estimate	2026 Cost Estimate
RTCC STAFFING - 2025 Adds	\$ 1,442,670	\$ 2,070,924
(1) Management Systems Analyst Sr.	137,119	181,785
(7) Management Systems Analysts	675,595	1,100,071
(4) Management Systems Analyst Supervisors	593,388	789,068
Onboarding expenses @ \$5K each	36,568	-
RTCC STAFFING - 2026 Adds (SPD-117)	\$ -	\$ 1,579,719
(6) Management Systems Analysts	-	942,918
(3) Management Systems Analyst Supervisors	-	591,801
Onboarding expenses @ \$5K each	-	45,000
EQUIPMENT COSTS	\$ 482,200	\$ 350,000
RTCC Software Subscription	300,000	300,000
Miscellaneous IT Equipment	182,200	50,000

Attachment 2: Precinct Staffing Report History 2022-2025

Precinct Staffing Report as of 8/31/25 | S = Sergeant | O = Officer

	CRU		EAST		NORTH		SOUTH		SOUTHWEST		WEST		Grand Total
Job Categories	S	O	S	O	S	O	S	O	S	O	S	O	
911	4	17	9	60	19	96	11	71	12	53	17	98	467
Beats													0
Bikes											2	13	15
Seattle Center											1	3	4
Stationmaster													0
Grand Total	4	17	9	60	19	96	11	71	12	53	20	114	486

Precinct Staffing Report as of 8/31/24 | S = Sergeant | O = Officer

	CRU		EAST		NORTH		SOUTH		SOUTHWEST		WEST		Grand Total
Job Categories	S	O	S	O	S	O	S	O	S	O	S	O	
911	5	20	9	78	15	105	10	73	11	52	18	104	500
Beats													
Bikes											1	6	7
Seattle Center													
Stationmaster											1	3	4
Grand Total	5	20	9	78	15	105	10	73	11	52	20	113	511

Precinct Staffing Report as of 8/31/23 | S = Sergeant | O = Officer

	CRU		EAST		NORTH		SOUTH		SOUTHWEST		WEST		Grand Total
Job Categories	S	O	S	O	S	O	S	O	S	O	S	O	
911	5	20	10	71	18	110	12	79	9	56	17	100	507
Beats													
Seattle Center													
Stationmaster											1	3	4
Grand Total	5	20	10	71	18	110	12	79	9	56	18	103	511

Precinct Staffing Report as of 8/31/22 | S = Sergeant | O = Officer

	CRU		EAST		NORTH		SOUTH		SOUTHWEST		WEST		Grand Total
Job Categories	S	O	S	O	S	O	S	O	S	O	S	O	
911	5	30	11	68	19	116	12	76	8	55	11	120	531
Beats												3	3
Seattle Center											1	2	3
Stationmaster													
Grand Total	5	30	11	68	19	116	12	76	8	55	12	125	537

These reports include the following:

- Personnel who are unavailable due to vacation, training, limited duty, or short-term illness or injury, which is addressed by shift relief analysis; Half-time officers; Officers in acting sergeant assignments (counted as sergeants); and Phase III student officers, who have completed all officer training yet remain in probationary status.

These reports exclude the following:

- Phase I (recruits) and Phase II student officers; Precinct detectives; and Personnel who are on extended sick leave or activated military leave.

Attachment 3: Sworn Officer Allocation History 2022-2025

As of August 31, 2025, the allocation of sworn positions was distributed as follows:

Patrol Personnel:	Feb 2022 % of Sworn	Aug 2022 % of Sworn	August 2023 % of Sworn	August 2024 % of Sworn	August 2025 % of Sworn
911 Responders	41.5%	42.9%	42.7%	43.9%	39.3%
Other Precinct-Based Patrol Officers	0.6%	0.6%	0.3%	0.3%	0.3%
Sergeants Supervising Patrol	6.4%	6.1%	7.1%	7.0%	7.1%
Non-Patrol Personnel:					
Investigative Units	11.9%	12.5%	12.9%	13.2%	12.3%
Specialty Units	7.4%	8.0%	8.9%	8.8%	8.8%
Operations Support	19.9%	17.9%	16.4%	15.5%	21.9%
Leadership	8.2%	8%	6.7%	6.8%	6.1%
Administrative	4.0%	4.1%	5.1%	4.3%	4.2%
Total Sworn*	100.0%	100%	100%	100%	

Source: DAP, Reporting Hierarchy

Sworn position assignments are based on training, tenure, business needs, and contractual obligations. The department projects total sworn staffing but does not project where personnel will be assigned. SPD is in the process of reallocating sworn personnel to ensure minimum staffing for public safety.

*The Total Sworn percent above may differ slightly from the total sworn count in the Precinct Report. The SPD Precinct Report is used for budgeting and planning purposes only. The calculated fields used to estimate staffing levels in current and future months are based on a series of assumptions that may result in slight deviations from actual staff counts.

The logo features the numbers '30' in white, followed by a yellow chevron pointing right, and another '30' in white. The background is a dark blue image of police officers in uniform, with a yellow diagonal shape on the right side of the page.

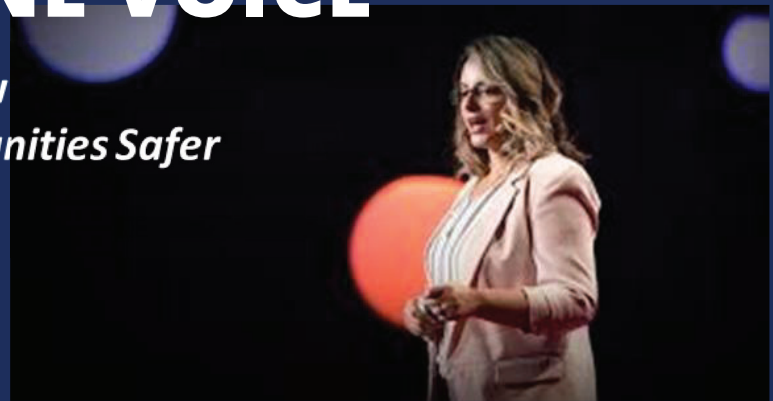
30x30

ADVANCING WOMEN IN POLICING
May 2024

HISTORY OF 30x30

THE POWER OF ONE VOICE

2019 – Ivonne Roman, Ted Fellow
How Policewomen Make Communities Safer
* 2 million views



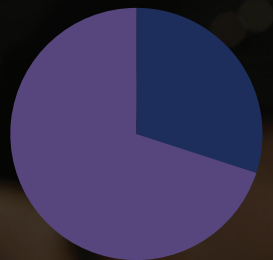
2018 – US Department of Justice, National Institute of Justice
National Research Summit
Women in Policing: Breaking Barriers and Blazing a Path

WHAT IS 30X30

30x30 is a grassroots coalition of researchers, police leaders, and professional organizations aiming to increase the number of **women in all police recruit classes to 30% by the year 2030.**

Research shows that 30% representation empowers a group to influence an organization's culture.

30% is where change begins to happen



THE 30X30 INITIATIVE

What is the representation of sworn women in US law enforcement?

In positions of leadership?

WHY 30X30?

Attachment 4. 30x30 - Advancing Women in Policing

Women currently comprise
≈13% of sworn officers.
Among leadership ranks,
women are 3%.

Yet, decades of research
show **women often produce
better public safety
outcomes** — in many of the
areas we care about most.

Page 5 of 32

If there was a training that produced these results, every department in the country would be clamoring for that training.

But this isn't about training. It's about thinking differently around who we hire and what we value in the police profession.

Research indicates

WOMEN OFFICERS

- use force less often, and less excessive force
- use their discretion to make fewer arrests for non-violent, low-level offenses
- see better outcomes for crime victims, especially of sexual assault
- conduct fewer searches during traffic stops but are more likely to find contraband when they do
- are perceived as being more honest and compassionate
- are named less often in complaints and lawsuits, with some research suggesting they cost between 2.5x – 5.5x less than male officers
- fire their service weapon less often in the line of duty

NATIONAL LISTENING SESSIONS

30X30



WOMEN IN BLUE

Page 7 of 32

NATIONAL LISTENING SESSIONS

**There is no universal experience of being
a woman in law enforcement.**

Each of a woman officer's identities — race and ethnicity, gender, sexual orientation, religion, ability, and more — defines her experience, and often multiplies her exposure to discrimination.

NATIONAL LISTENING SESSIONS - TOPLINES

- **Support for parents and caregivers**
- **Training, equipment, and uniforms**
- **Preconceived notions and conformity**
- **Sacrifice**
- **Scarcity and Competition (crabs in a bucket)**
- **Latitude for mistakes/held to higher standards**
- **Advocacy fatigue**
- **Culture of disrespect**
- **Lack of accountability – harassment**
- **Isolation/lack of support/Exclusionary networks**

WHAT WE'RE ABOUT



Northampton MA Police Department's first all-female midnight patrol shift, June 2021

Attachment 4. 30x30 - Advancing Women in Policing

POLICY. A) Remove inherent bias from policing agency assessments and policies, and B) Ensure women's specific needs are met.

CULTURE. Transform agency culture to support and celebrate the value of diverse and under-represented officers.

ULTIMATE GOAL: Increase the number of women police recruits nationally to 30% by 2030.

Page 10 of 32

WHAT WE'RE **NOT** ABOUT



Attachment 4. 30x30 - Advancing Women in Policing

Tokenism/Favoritism

Gender stereotypes

Lowering standards

Removing men from
policing

Only engaging women in
creating change

Page 11 of 32

THE 30X30 INITIATIVE WHAT IT COMES DOWN TO

Qualified women deserve **equitable access** to the job and the ability to thrive within it.

AND

Policing is an inherently difficult job. It should be **no more difficult** for an officer just because they are a woman.

THE 30X30 INITIATIVE

Why is the representation of women so low?

Why is representation of women so low...

Despite many concerted attempts to improve it?

1. RECRUITMENT CONTENT & STRATEGIES

- a. Who is represented
- b. What they're represented doing
- c. Who is targeted

2. HIRING ASSESSMENTS & PROCESSES

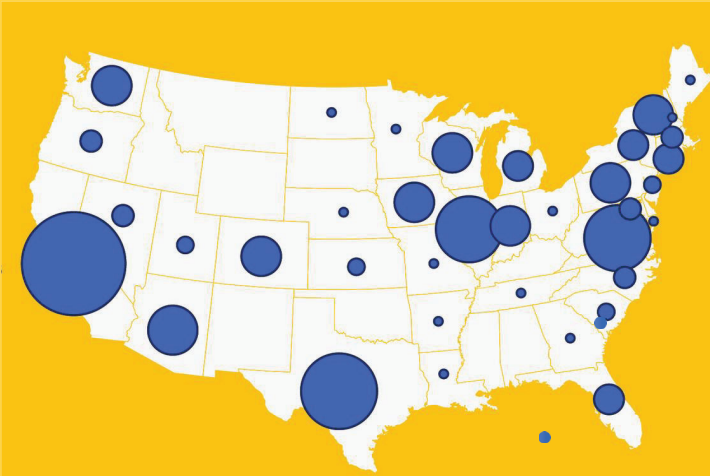
- a. Lack of validation and disparate outcomes
- b. Subjectivity in the hiring and promotional process
- c. Unnecessary barriers to entry

3. STATUS QUO IS MALE-ORIENTED

- a. Women's specific needs are not met – e.g., uniforms, PPE, nursing policies

4. CULTURE

30X30 HAS THE VISION, THE PLAN AND THE MOMENTUM



- Over 370 participating state and local law enforcement agencies, and federal agencies.
- Departments range from small and rural to major metropolises serving over 8 million
- Partnerships with police professional organizations, private industry, and the US Department of Justice

Change is already happening across the country

TO ADVANCE WOMEN IN POLICING

PROGRESS

- Establishment of childcare centers for children of sworn officers.
- Revised recruitment strategies to reach under-represented groups.
- Improved data collection to diagnose disparities and reduce bias.
- Improved assessment processes to increase accuracy and reduce subjectivity.
- Establishment of regional mentoring and networking partnerships.

With some agencies already reporting 30% women in recruit classes!

SHIFT TO STATE-LEVEL AND FEDERAL STRATEGIES

With **18,000+** law enforcement agencies, department-level interventions will only get us so far.

STATE AND FEDERAL LEGISLATION

- E.g., Job-sharing and part-time options (Washington State)
- Supporting Women Cops Act (Federal)
- Providing Childcare for Police Act (Federal)

STATE AND FEDERAL STANDARDS

- Validated assessments and shared definitions of the KSAs associated with good policing
- Streamlined application processes

STATE AND FEDERAL GRANTMAKING

- Recruitment
- Wellness
- Mentorship programs
- Research and data

TO ADVANCE WOMEN IN POLICING

30X30 PARTNERS

- Policing Project at New York University School of Law
- National Association of Women Law Enforcement Executives (NAWLEE)
- Women in Federal Law Enforcement (WIFLE)
- International Association of Women Police (IAWP)
- Police Executive Research Forum (PERF)
- National Policing Institute (NPI)
- Law Enforcement Action Partnership (LEAP)
- National Organization of Black Law Enforcement Executives (NOBLE)
- American Society of Evidence-Based Policing (ASEBP)
- International Association of Directors of Law Enforcement Standards and Training (IADLEST)
- Crime and Justice Institute (CJI)
- International Association of Campus Law Enforcement Administrators (IACLEA)
- New Blue
- University of Alabama at Birmingham

SPD'S 30X30 COMMITMENT

March 25, 2021: SPD Letter of Commitment

Phase I (Quantitative): Snapshot as of October 1, 2022

- 156 of 1,073 sworn personnel identified as female
- 5 of 52 successful recruits between 10/1/2021 and 10/1/2022 identified as female
- SPD compliant with Phase I Immediate Actions
 - Strategic priorities around gender diversity in hiring, retention, and promotion
 - “Zero tolerance” EEO practices
 - Private, sanitary space for nursing mothers including refrigeration, seating, cleaning, and electrical outlets
 - Nursing accommodation for returning mothers
 - Appropriate equipment (uniforms, firearms, ballistic vests) for women.

SPD'S 30X30 COMMITMENT

Phase II (Qualitative) Draft Report: September 2023

Survey distributed to all women in the Department – 97 of 143 completed.

Slider Question	Civilian		Sworn	
	Mean	Median	Mean	Median
I am satisfied with the representation of women at SPD.	48.8 (n=29)	49	50.4 (n=64)	49
I am satisfied with the representation of racial and ethnic minorities at SPD.	55.3 (n=29)	50	60 (n=65)	56
Women at SPD are respected by other women.	63.9 (n=29)	64	57.6 (n=66)	59.5
Male employees respect women SPD employees.	56.8 (n=29)	49	56 (n=64)	59.5
Supervisors respect women SPD employees.	59.6 (n=28)	49.5	59.5 (n=66)	62
Command staff respects women SPD employees.	52.3 (n=28)	49	56.1 (n=65)	53
As a woman, I would recommend the Seattle Police Department as a good place to work for other women.	66.6 (n=27)	66	60.5 (n=64)	62

SPD'S 30X30 COMMITMENT

Phase II (Qualitative) Draft Report: September 2023

Focus Groups – Conducted by Dr. Lois James (Washington State University)
August 7-9, 2023

Emergent Themes (the “push/pull”)

- Masculine Culture, Expectations for Women, Double Standards
- Generational Distinction
- Pregnancy and Childcare
- Promotion and Leadership
- Exclusion and Pigeonholing

Key Recommendations

- Awareness (Culture of Respect)
- Department Childcare Options
- Mentorship for Women

SPD'S 30X30 COMMITMENT

Phase III: Next Steps and Ongoing Work

2024: Internal 30x30 Workgroup Established

Employee-led, interest-based, non-exclusive, cross-rank and position.

Mission: To advocate for and implement measures to mitigate the documented external challenges that pull women out of the workplace, internal challenges that push women out of the workplace, and to create a healthy, safe, respectful, and equitable environment in which all members of SPD can grow and thrive.

June 3, 2024: SPD Welcomes Dr. Emily Hu, Executive Director of Employee Support Services.

SPD's Current Development Efforts Related to the 30 x 30 Initiative and Women in Policing

- »» Childcare**
- »» Mentorship**
- »» Benefits ~ Programs ~ Training**
- »» Recruiting ~ Direct Outreach**

»»» Mentorship

- **Pilot program for all sworn employees is under development**
- The City of Seattle's Career Quest Flash Mentorship Program will serve as the base
 - The program will be personalized to support employee needs
- Building of the mentor base is underway



»»» Childcare Project

- **Consultations** with the Imagine Institute and the National Law Enforcement Foundation
- **Needs assessment survey, zip code analysis**
- Anticipated **research and development visit** to San Diego PD Childcare Center
- **Review of existing systems** in place for other shiftwork professions



Benefits ~ Programs ~ Training

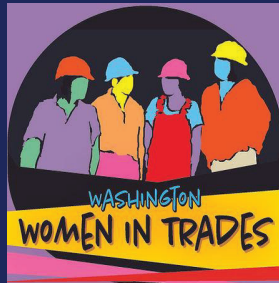


- SPD's part-time program for patrol officers
- Family and Medical Leave Programs:
 - Paid parental leave ~ family and medical leave ~ military spouse leave of absence ~ donated sick leave program ~ sabbatical leave ~ et cetera
- City University – First responder 25% tuition scholarships
- City of Seattle Career Quest Program: Scholarships ~ Career development workshops ~ Mentorship

Recruiting

- Focused advertisement and recruitment to historically underrepresented groups remains a top priority and part of the overall recruitment strategy
- Female-focused recruiting efforts
- DACA – Recent state legislation (SBB 6157)
 - June 2024 – The Seattle Police Department will begin welcoming Dreamers to law enforcement careers
 - Marketing, policy, and procedure are under development for this launch

»» DIRECT OUTREACH EVENTS CONT'D



- Washington Women in Trades Fair
- Military bases
 - In-Person Recruitment
 - Monthly JBLM hiring events
 - "Hire GI" events (JBLM and Bangor)
 - Upcoming Camp Pendleton visit
 - Skill Bridge Program
 - SPD is poised to participate in the program
 - Service members will gain valuable work experience through specific industry training, apprenticeships, or internships during the last 180 days of service

»» DIRECT OUTREACH EVENTS

- HBCU visits planned for Fall 2024
- Local Advisory Councils
- Community events
 - Juneteenth Celebration
 - Rainier Beach Back to School Event
 - Ethiopian Independence Day
 - Pista sa Nayon (Filipino Cultural Event)
- Diversity and Women in LE (Puyallup Fair)
- Women in Law and Justice Panel (CWU)
- NW Women's Show



Filipino Cultural Festival





Attachment 4. 30x30 - Advancing Women in Policing

»» DIRECT OUTREACH EVENTS CONT'D

- BIPOC media outlets
- Community Centers
- Colleges/Universities
- High Schools
- Military Bases
- Female focused events

Page 30 of 32

Upcoming Actions

- »» **Systemic Assessment of Gender Disparity in Promotions and Assignments (Dr. Lois James, WSU)**
- »» **Mitigating Impact of Civil Service Strictures Around Promotion (e.g. Women's Leadership Mentoring Program)**
- »» **DEI Dashboard for Continual Assessment and Reporting**

CONNECT



Elizabeth.Wareing@seattle.gov

Gretchen.Hughes@seattle.gov

Rebecca.Boatright@seattle.gov

THANK YOU!

Attachment 5. Demographic breakout of Police Applicants who passed exam.

Entry Level Police Officer

Applicants who Passed Minimum Qualifications (Eligible to Participate in the Exam)

2023 – 2025 (as of 10/3/2025)

	2023		2024		2025 (as of 10/3/25)		Seattle (2020)	King County (2020)
Race	n	%	n	%	n	%	%	%
American Indian or Alaskan Native	27	1.4%	58	1.5%	48	1.6%	0.6%	1.1%
Asian or Pacific Islander	280	15.0%	587	14.9%	448	14.5%	17.5%	23.1%
Black (not of Hispanic origin)	469	25.2%	972	24.6%	739	23.9%	6.6%	7.4%
Hispanic	341	18.3%	783	19.8%	584	18.9%	8.2%	11.1%
White (not of Hispanic origin)	661	35.5%	1361	34.5%	1127	36.5%	59.9%	53.7%
Undisclosed/Prefer Not to Respond	85	4.6%	187	4.7%	143	4.6%		
Total	1863	100.0%	3948	100.0%	3089	100.0%		
Gender	n	%	n	%	n	%	%	%
Female	253	13.6%	542	13.7%	452	14.6%	49.0%	49.3%
Male	1576	84.6%	3341	84.6%	2588	83.8%	51.0%	50.7%
Non Binary	11	0.6%	13	0.3%	9	0.3%		
Transgender	5	0.3%	15	0.4%	16	0.5%		
Undisclosed/Prefer Not to Respond	18	1.0%	37	0.9%	24	0.8%		
Total	1863	100.0%	3948	100.0%	3089	100.0%		

The demographic groups reported are based on the options provided in the NEOGOV applicant system. There are three differences between NEOGOV's demographic options and those reported in the King County and Seattle data from the US Census:

1. The category "Two or More Races" is reflected in census data, but not in NEOGOV applicant data.
2. The categories "Asian alone" and "Native Hawaiian or Other Pacific Islander alone" are presented separately in census data, but are combined in NEOGOV applicant data.
3. The categories of Non Binary and Transgender are reflected in NEOGOV applicant data, but not census data.

Attachment 6: 911 Response Times

Table 1: Eight Year History of Priority 1 Response Times (7 min average is historical goal)

Priority 1 Emergency Call Response Time		
Year	Median Response Time	Average Response Time
2018	6.34	9.03
2019	6.19	8.89
2020	6.62	9.58
2021	7.49	10.49
Aug 2022	7.20	10.27
Aug 2023	7.30	10.40
July 2024	7.80	11.10
July 2025	7.00	10.50

- Between Jan and July 2025, SPD responded to 50 percent of all Priority 1 calls within seven minutes. Between January and August 2024, SPD responded to 45 percent of all Priority 1 calls within seven minutes.

Between January and July 2025, only 0.1 percent of calls – or 120 calls – were Z-disposition calls. These are calls cleared without an SPD response. The instruction provided to SPD supervisors for this call disposition is “A callback is not required but may be made at your discretion.” SPD supervisors review the call narrative and notes, and honor requests for callbacks when noted on the call log.



Legislation Text

File #: Inf 2762, **Version:** 1

Community Assisted Response and Engagement (CARE)

Community Assisted Response and Engagement (CARE) Department 2026 Proposed Budget Policy Considerations

Select Budget Committee | October 17, 2025

Tamaso Johnson, Analyst

Budget Summary

	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Appropriations by BSL					
911 Call Response	\$28.5M	\$30M	5.4%	\$32.1M	7%
Community Assisted Response and Engagement	\$4.4M	\$6.5M	49.1%	\$13.3M	105.1%
Operating Subtotal	\$32.8M	\$36.5M	11.2%	\$45.4M	24.5%

Budget Summary (\$ in 000s)

	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Appropriation Totals (Operating + Capital)					
Total Appropriations	\$32.8M	\$36.5	11.2%	\$45.4M	24.5%
Total FTE	190	190	0%	239	25.8%

Policy Consideration

1. Contract(s) with LEAD and other relevant providers

HSD administers service provision contracts for LEAD, CoLEAD, and We Deliver Care (WDC). These programs do outreach, diversion, case management, and temporary housing work that compliments and is coordinated with City-run efforts in CARE and other departments. As of this year, CARE and MO have taken over programmatic oversight of these contracts while HSD still holds the contract dollars and plays an administrative role. The transfer of these contracts to CARE has been discussed, and was considered but not pursued in the Mayor's 2026 Proposed Budget process.

Options:

- A. Transfer funding related to LEAD, CoLEAD, and WDC contracts from HSD to CARE without making departmental staffing changes.
- B. Transfer funding related to LEAD, CoLEAD, and WDC contracts from HSD to CARE, and provide additional 1.0 FTE to CARE for this work.
- C. Enact a statement of legislative intent requesting that HSD, the Mayor's Office, and CARE provide a plan to make this contract transfer in the future.
- D. No change.

Questions?

COMMUNITY ASSISTED RESPONSE AND ENGAGEMENT (CARE)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TAMASO JOHNSON

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
911 Call Response	\$28.5M	\$30M	5.4%	\$32.1M	7%
Community Assisted Response & Engagement	\$4.4M	\$6.5M	49.1%	\$13.3M	105.1%
Total:	\$32.8M	\$36.5M	11.2%	\$45.4M	24.5%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Community Assisted Response and Engagement (CARE) department would increase by \$8.9 million (24.5 percent) relative to the 2026 Endorsed Budget. The increase is the result of additional funds for staffing expansion in the 9-1-1 call center, additional Community Crisis Responders (CCRs), and additional administrative support personnel.

A. Operating Budget

Proposed increases include the following:

911 Call Response Staffing

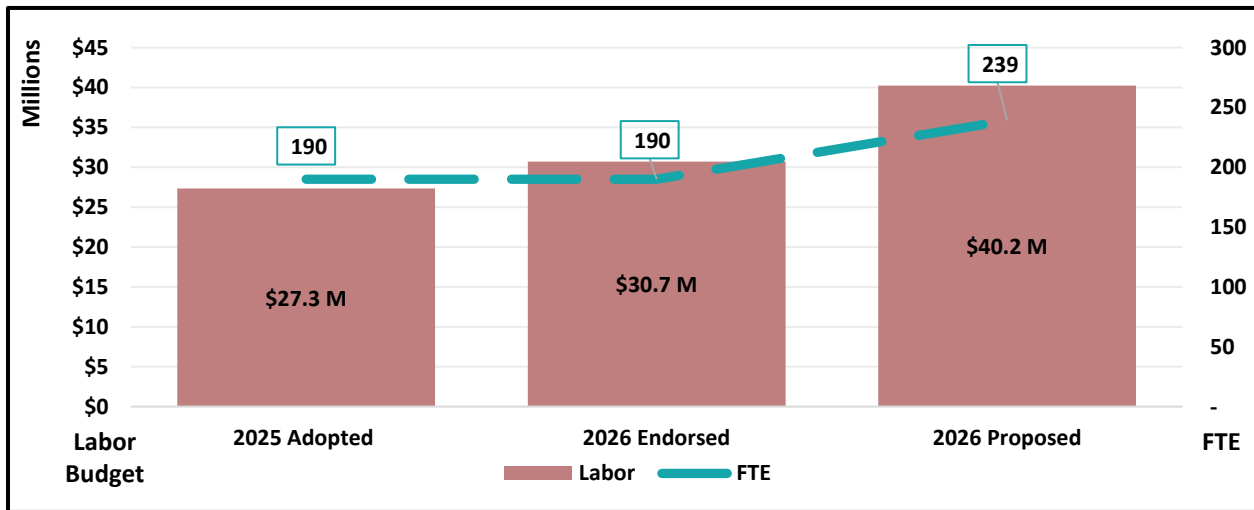
- \$2.6M in ongoing funding, supported by the Public Safety Sales Tax, to add 12 additional call takers, 3 trainers, and the conversion of 3 temporary departmental administrative staff positions to permanent.

Community Crisis Responder Team

- \$4.9M in ongoing funding, supported by the Public Safety Sales Tax, to double the CCR team positions, leading to a total of 48 CCRs.
- \$2M in onetime funding, supported by the Public Safety Sales Tax, to support vehicle acquisition and space improvements necessary for the staffing expansion.

B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary

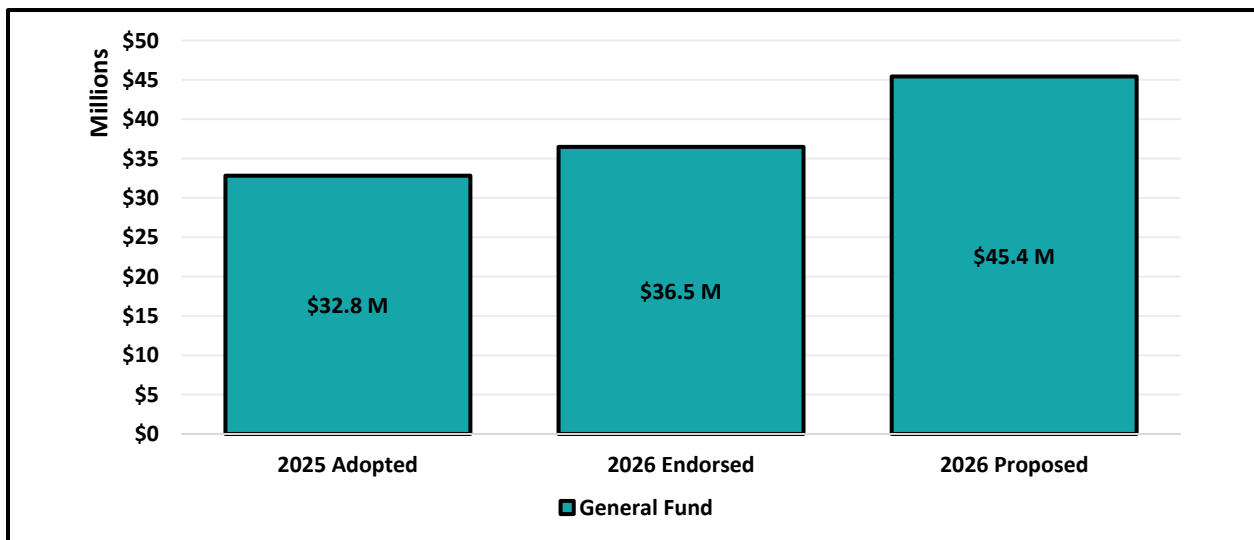


As shown above, CARE staffing increases significantly in the 2026 Proposed Budget. Proposed staffing growth consists of: 1) expansion of the CARE CCR team via 24 additional Crisis Responder positions, 6 additional supervisors, and the conversion of a temporary training manager position to permanent; 2) 9-1-1 call center expansion via 12 additional call takers and three additional trainers; and, 3) department administrative staff expansion via the conversion of three temporary positions to permanent (finance, personnel, and payroll support staff, respectively).

The proposed CCR team expansion would allow CARE to strengthen citywide response and double available daily deployment hours. 12 additional 9-1-1 call takers would serve to reduce use of overtime, reduce staff burn-out, and improve retention. CARE has stated that additional call taker positions, beyond the staffing levels proposed in the Mayor's 2026 budget, could further improve these outcomes. All proposed position additions in CARE are intended to be supported through the Public Safety Sales Tax.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



CARE has historically been funded exclusively through General Fund dollars. The 2026 Proposed Budget attributes a share of CARE costs to the Public Safety Sales Tax, but any portion of the City's General Fund expenditures on public safety could be paid for by these revenues. Thus, the department is effectively fully supported by the General Fund.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Contract(s) with LEAD and other relevant providers

The Human Services Department (HSD) currently administers service provision contracts with Let Everyone Advance with Dignity (LEAD, formerly Law Enforcement Assisted Diversion), CoLEAD, and We Deliver Care (WDC). Taken together, these programs provide outreach, diversion, case management, and temporary housing supports that compliment and coordinate with City-run efforts out of CARE, the Seattle Fire Department, Seattle Police Department, and the City Attorney's Office to respond to public disorder and provide intervention and supports to vulnerable and/or potentially criminal system-involved individuals. As of early 2025, CARE and the Mayor's Office Public Safety team have taken over programmatic oversight of the LEAD contract, participating in contract negotiation and policy changes to this body of work, while HSD continues to provide the contracting administrative infrastructure.

CARE department leadership believes that coordination of services between LEAD, CoLEAD, and WDC and City partners would be improved by moving the entirety of contract administration and dollars from HSD into CARE. It is the position of HSD and the Mayor's Office that CARE does not currently have sufficient staff resources to take on full administration of these contracts, and that in the immediate term this function is better left to HSD under the current arrangement described above where CARE has de facto control of the contracts and can make use of HSD's contract accountability infrastructure for maximal efficiency. The Mayor's Office and HSD believe that CARE would require at least one additional FTE to manage these contracts. HSD would need to maintain current staffing levels to administer existing contracts even if LEAD and related contracts were to move out of the department. Such a contract transfer was considered during the Mayor's 2026 budget development process, but was not included in the Proposed 2026 Budget. The Mayor's Office has stated that this idea was not pursued due to the belief that it would include unnecessary additional net costs without significantly increasing services or overall program efficiency. The total amount of these contracts in the 2026 Proposed Budget is \$16.5 million.

Options:

- A. Transfer funding related to LEAD, CoLEAD, and WDC contracts from HSD to CARE without making departmental staffing changes.
- B. Transfer funding related to LEAD, CoLEAD, and WDC contracts from HSD to CARE, and provide additional 1.0 FTE to CARE for this work.
- C. Enact a statement of legislative intent requesting that HSD, the Mayor's Office, and CARE provide a plan to make this contract transfer in the future.
- D. No change.



Legislation Text

File #: Inf 2763, **Version:** 1

Seattle Fire Department (SFD)

Seattle Fire Department

2026 Proposed Budget

Policy Considerations

Select Budget Committee | October 17, 2025

Karina Bull, Greg Doss, Tamaso Johnson, Analysts

Budget Summary

	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Appropriations by BSL					
Fire Prevention	\$14.7M	\$15.4M	4.3%	\$15.7M	2.0%
Leadership and Administration	\$51.9M	\$54.3M	4.6%	\$57.2M	5.4%
Operations	\$261.0M	\$271.1M	3.9%	\$275.8M	1.7%
Operating Subtotal	\$327.6M	\$340.7M	4.0%	\$348.7M	2.3%

The 2026 Proposed Budget includes several new policy proposals, not anticipated in the 2026 Endorsed Budget:

- Expansion of Health 99 post-overdose response function, including 3 new FTE and 2 new vehicles at a cost of \$1.2M;
- The addition of 4 new civilian FTE to support data analysis, recruitment, technology deployment, and fire prevention and abatement of dangerous buildings;
- One-time funding of \$2.1M to expand the 2026 recruit class from 80 to 100; and
- One-time funding of \$1.5M for equipment and training needed in support of FIFA World Cup events.

Central Staff have not identified any policy considerations associated with these additions, other than overall sustainability, but have noted two other Policy Considerations for discussion.

SFD Policy Consideration – Potential to Add Aid Cars

1. Does SFD have enough aid cars to handle current call volumes?

- SFD currently has seven aid cars, five on 24/7 deployments and 2 on 12-hour shifts to serve peak call volume.
- These units are staffed by SFD Emergency Medical Technicians (EMTs) who are trained to assess and treat life-threatening emergencies.
- As SFD’s pattern of emergency response shifts toward medical calls, rather than fires, aid car call volumes have been increasing:

Year	Total Calls	Average Per Aid Car
2020	23,223	3,871
2021	25,273	4,412
2022	30,126	5,012
2023	33,784	5,613
2024	31,836	5,306
2025 YTD*	21,417	3,569

- These volumes are well above Washington Surveying & Rating Bureau guidelines, which suggest that 2,500 calls the level at which additional responders should be considered.

SFD Policy Considerations – Aid Car Options

Current Constraints

- The potential options to address current volume cars are not constrained by funding alone.
- SFD does not have sufficient staff to maintain minimum staffing levels without a heavy reliance on overtime. Adding Aid Cars before these issues can be addressed will only exacerbate this problem.
- SFD staff indicate that new Aid Cars should not be added until mid-2026, when its first class of 80 or more recruits is expected to replenish firefighter ranks.
- The department's preferred plan would be to add one 24-7 aid car. If the add of one 24-7 aid car is not financially feasible at this time, the department would request one 12-hour aid car to respond to calls during peak hours.

Options

- A. Add \$2.3 million for one 24-7 aid car: \$784,000 added one-time to provide overtime funding to staff the aid car between July-December 2026, \$1.04 million to add 10.0 FTE to the July recruit class to provide ongoing staffing for the aid car, and \$520,000 to add a vehicle.
- B. Add \$912,000 for one 12-hour, peak time aid car: \$392,000 to provide overtime funding to staff one 12-hour aid car during peak deployment hours and \$520,00 to add one aid car. Ongoing funding will be \$784,000 for overtime.
- C. No change.

SFD Policy Consideration – Ready Rebound & Return to Work

Ready Rebound – Description

Firefighter absences due to injury and related claims have significant impact on SFD's operations and budget. Ready Rebound offers concierge services that expedite care for firefighter injuries related to musculoskeletal conditions. While Ready Rebound's services may decrease recovery time for musculoskeletal conditions, there are trade-offs to consider:

- Ready Rebound's services do not appear to support the medical conditions or complicated issues that are the source of the SFD's greatest challenges with firefighter injury claims.
- Ready Rebound has apparently not resulted in cost savings for a comparable municipal employer (Spokane).
- SDHR's direct administration of workers' compensation claims means that implementation of Ready Rebound could create potential legal risks and liabilities. These risks should likely be discussed in an appropriately confidential forum.
- A comprehensive review of SFD's approach to returning firefighters will almost certainly impact mandatory subjects of bargaining and will require negotiations with the appropriate unions. Unilateral action on the City's part ahead of such potential negotiations might miss an opportunity to make other important process changes.

SFD Policy Consideration – Ready Rebound & Return to Work

Ready Rebound - Options

Options:

- A. Add \$400,000 to SDHR to support contracting with an organization, such as Ready Rebound, that offers expedited access to care and coordinated recovery services for firefighter injuries (subject to bargaining).
- B. Pass a Statement of Legislative Intent requesting SFD, in consultation with SDHR, union partners, and other relevant entities, to comprehensively report on ways to develop or enhance programs to strengthen the City's response to firefighter injury claims.
- C. No change.

Questions?

SEATTLE FIRE DEPARTMENT (SFD)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYSTS: KARINA BULL, GREG DOSS, AND TAMASO JOHNSON

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Fire Prevention	\$14.7M	\$15.4M	4.3%	\$15.7M	2.0%
Leadership and Administration	\$51.9M	\$54.3M	4.6%	\$57.2M	5.4%
Operations	\$261.0M	\$271.1M	3.9%	\$275.8M	1.7%
Total:	\$327.6M	\$340.7M	4.0%	\$348.7M	2.3%

I. OVERVIEW AND SUMMARY

A. Operating Budget

The 2026 Proposed Budget for the Seattle Fire Department (SFD) increases by \$8 million (2.3 percent), relative to the 2026 Endorsed Budget. As described in detail later in this document, approximately \$5.5 million of this increment is driven by significant policy proposals, while the remainder is attributable to technical adjustments. The policy proposals include:

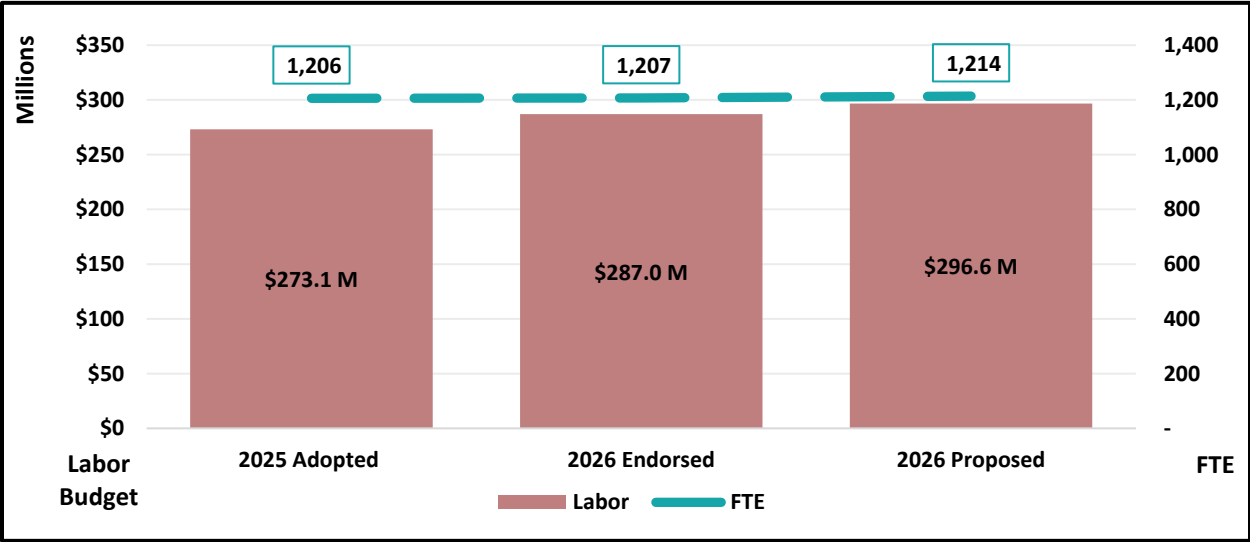
- An expansion of SFD's Health 99 post-overdose response function. At a cost of \$1.15 million, this includes funding for two additional firefighters and a health coordinator position, as well as two response vehicles. Health 99 is part of SFD's Mobile Integrated Health program, a multidisciplinary response approach that combines firefighters with case managers to provide coordinated services to vulnerable populations. This Health 99 expansion is being supplemented by 2.0 FTE case managers being proposed within the Human Services Department budget as well.
- An expansion of the civilian staff that support SFD's emergency response functions, including:
 - 1.0 FTE data analyst (Strategic Advisor 2) to assist in the work underlying the department's commitment to data-driven decision making;
 - 1.0 FTE (Administrative Specialist 2) to assist with recruiting efforts and address other human resource issues;
 - 1.0 FTE (Senior Management Systems Analyst) to support SFD's expanding technology portfolio, including SFD's new timekeeping and payroll system; and
 - 1.0 FTE (Administrative Specialist 3) to enhance the capacity of SFD's Fire Prevention unit to address both nuisance (false) alarms and the abatement of dangerous buildings.
- One-time funding of \$2.1 million to expand SFD's 2026 recruitment class to include 20 additional firefighters (i.e., from 80 prospective firefighters to 100). Expanding the number of fully trained firefighters will not increase the number of first responders on duty at any given time. Instead, it will reduce the amount of overtime needed to achieve the daily minimum staffing necessary to operate all the City's fire stations at full capacity.
- One-time funding of \$1.5 million to support SFD's operational needs related to the 2026 FIFA World Cup. Approximately \$800,000 of this total is for equipment and supplies, with the remaining allocated for preparation and training.

Partially offsetting these funding additions, SFD's 2026 Proposed Budget also includes an ongoing reduction of \$1 million in overtime and labor costs.

On the technical side, SFD’s budget includes the addition of \$2.75 million to address the increased compensation costs associated with a new labor agreement with Local 2898 representing SFD’s Battalion and Deputy Chiefs. A portion of this cost is attributable to “retro” payments for 2022 through 2025. Other technical adjustments related to central costs and grants result in a combined reduction of approximately \$350,000.

B. FTE & Labor Changes

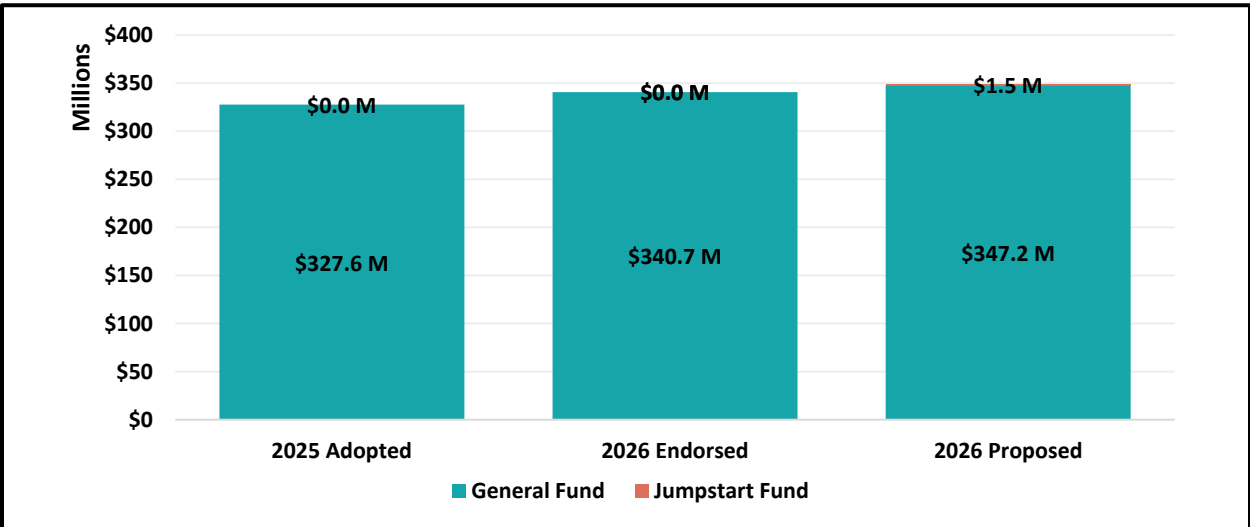
Figure 1. FTE & Labor Budget Summary



Labor costs dominate SFD’s overall expenditures, with 85 percent of the department’s budget dedicated to employee compensation. As detailed above, SFD’s 2026 Proposed Budget includes additional funding to address the cost of seven new FTE and the increased compensation for the department’s Battalion and Deputy Chiefs. Overall, SFD’s authorized staffing levels have remained relatively constant, at just over 1,200 FTE for the last several years.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



In 2026, SFD will rely on the General Fund for almost 100% of its funding. The only exception is the one-time addition of \$1.5 million of JumpStart Payroll Expense Tax revenue to pay the cost of FIFA World Cup expenses. By way of further explanation, SFD's General Fund revenue appropriation of \$347 million includes \$78 million in voter-approved property tax revenue from the County-wide Emergency Services Levy, and about \$15 million in revenue from various grants and fees.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Aid Cars

The SFD primarily provides Basic Life Support (BLS) services through deployment of its Aid Car units. They perform critical tasks such as cardiac defibrillation to stabilize patients before SFD's Advanced Life Support (ALS) Paramedic units arrive on scene.

SFD has seven Aid Cars: five available for deployment 24/7 and two 12-hour cars deployed during peak 911 call hours. If an Aid Car is not available for deployment, SFD will provide BLS services by deploying an engine or ladder company. The department prefers to deploy Aid Cars whenever feasible as deployment of engines and ladders for BLS calls is inefficient, costly, and reduces the resources available for fire-related deployments. The number of medical calls that could receive an Aid Car response has generally increased in recent years (see Table 1 below).

Table 1: 911 Call Demand Aid Cars 2020-2025

Year	Total Calls	Average Per Aid Car
2020	23,223	3,871
2021	25,273	4,412
2022	30,126	5,012
2023	33,784	5,613
2024	31,836	5,306
2025 YTD*	21,417	3,569

The Washington Surveying & Rating Bureau (WSRB) provides guidelines on community fire defense. The WSRB has noted that a high frequency of alarms reduces the number of available companies for response. A reasonable workload for a company is 2,500 alarms per year, above which additional companies are needed. SFD recommends using a 2,500-call threshold as a means of determining when new Aid Cars should be added.

When adding new units, SFD will normally fill the additional required shifts by deploying firefighters on overtime. Current firefighter staffing issues will preclude this approach in early 2026 because the department has become overly reliant on overtime to fill shifts for minimum staffing purposes, and does not currently have the capacity to extend overtime use to new Aid Cars.

SFD staff indicate that new aid cars should not be added until mid-2026, when its first class of 80 or more recruits is expected to replenish firefighter ranks. At that time, the department's preferred plan would be to add one 24-7 aid car. If the add of one 24-7 aid car is not financially feasible at this time, the department would request one 12-hour aid car to respond to calls during peak hours.

Option 1 below shows the cost of staffing on overtime one 24-7 aid car from July-December 2026, and adding 10.0 FTE to SFD's mid-year recruit class to build staffing capacity to operate the aid car in 2027 and beyond. Additionally, CBO indicates that SFD would need \$520,000 of new appropriation authority in 2026 to place the order for a new vehicle. Once the vehicle is delivered and outfitted for placement in service, SFD will pay ongoing FAS rates for vehicle replacement in the future. (not included in costs below).

Option 2 below shows the cost of staffing on overtime one 12-hour aid car from July-December 2026. SFD indicates that 12-hour cars are staffed exclusively with overtime funding. The annual ongoing overtime costs for one aid car would be \$785,000. The new vehicle add in 2026 will cost \$520,000.

Options:

- A. Add \$2.3 million for one 24-7 aid car:** \$784,000 added one-time to provide overtime funding to staff the aid car between July-December 2026, \$1.04 million to add 10.0 FTE to the July recruit class to provide ongoing staffing for the aid car, and \$520,000 to add a vehicle.
- B. Add \$912,000 for one 12-hour, peak time aid car:** \$392,000 to provide overtime funding to staff one 12-hour aid car during peak deployment hours and \$520,000 to add one aid car. Ongoing funding will be \$784,000 for overtime.
- C. No change.**

2. Ready Rebound

The Seattle Fire Fighters Union Local 27 (Local 27), representing the City's front-line firefighters and paramedics, has requested Council to consider allocating \$400,000 for [Ready Rebound](#) as an additional tool for addressing firefighter injuries.¹ Ready Rebound is a healthcare navigation company that offers expedited access to care and coordinated recovery services for first responders and their families. The company arranges care with sports medicine-trained partner doctors and therapists for musculoskeletal injuries (e.g., strains and sprains, spinal injuries, fractures and dislocations) occurring on-duty and off-duty. The company operates as a concierge service, available 24/7 every day of the year, that is intended to augment an employer's management of injury claims. Ready Rebound describes its services as "VIP priority care" that "treat members like professional athletes" to provide immediate access to care; decrease time to recovery; close cases faster; and achieve savings for workers' compensation claims and overtime costs.

In recent years, the Mayor's Office, in consultation with the Seattle Department of Human Resources (SDHR), considered retaining Ready Rebound's services but determined: (1) that the company's services are not designed to address what they have identified as SFD's most significant challenges with workers' compensation claims; and (2) that there is a lack of data supporting cost savings for comparable employers in Washington state.

As of May 2025, about 10 percent of all SFD claims (26 of 270 claims) accounted for almost 70 percent of SFD's total claim costs, indicating to the Mayor's Office and SDHR that high costs are more related to complexity of specific cases and conditions rather than scheduling appointments. Ready Rebound's services address straightforward musculoskeletal issues, while SFD's most challenging (and expensive) claims are related to long-lasting and complicated claims that are increasing due to the expansion of the state presumptive coverage law.²

¹ The [City's contracting policies](#) do not require departments to advertise contracts under \$69,000; allows departments to use the City's consultant roster to select a consultant for projects valued at \$410,000 or less; and requires a request for proposal or request for qualification for projects valued at or above \$410,000.

² In Washington state, there is a legal presumption that certain conditions diagnosed in firefighters (i.e., cancer, cardiac issues, post-traumatic stress disorder, and certain infectious diseases) are work-related. Ready Rebound's assistance with musculoskeletal conditions would not expedite or assist with care for complex, presumptive claims. See [RCW 51.32.185](#) and [Presumption of occupational disease for firefighters - Frequently Asked Questions](#).

Ready Rebound also does not appear to have resulted in cost savings for Spokane, a comparable municipality that has retained the company's services for several years and is the only other city in the state that is self-insured *and* self-administered.

Impact of Firefighter Injuries

Firefighter absences due to injury and related claims have significant impact on SFD's operations and budget. In 2024, the City spent approximately \$17.7 million on SFD claims. Of this amount, SFD reimbursed \$14.2 million in workers' compensation claim costs to the City's self-insured claims fund and separately incurred an additional \$7.3 million for associated labor costs (e.g., backfill overtime costs when firefighters are on occupational leave). Trends show that such costs are rising due to an increase in claims related to injuries and exposures covered by expansion of the state presumptive coverage law, economic trends (e.g., recession, inflation), COVID-19 treatment delays in 2020 through 2022 that complicated recovery and extended claim duration, an aging workforce, and claim specific factors. As SFD continues to experience a high vacancy rate, firefighter absences due to injury reduce the department's ability to meet minimum staffing levels, which can lead to unit outages and increased overtime costs. The majority of SFD's overtime is to maintain minimum staffing levels due to unfilled positions or firefighters out on leave (e.g., sickness, vacation, paid parental leave, military, disability). Returning injured firefighters to work sooner would decrease these costs and help the department meet minimum staffing levels.

Administration of Workers Compensation Claims

Under Seattle Municipal Code (SMC), SDHR has the sole authority to administer the City's self-insurance program for workers' compensation, including administration of benefits and contracting for consulting services.³ SDHR is also responsible for ensuring the City's compliance with state laws governing workers' compensation claims. Even though the City is self-insured, the Department of Labor and Industries (L&I) retains regulatory authority over self-insured employers and all final claim decisions are made by L&I.

If the City retained services offered by Ready Rebound, the SDHR Director would be responsible for facilitating the contract as well as directing and managing the vendor relationship to ensure compliance with state laws and avoiding conflicts with the City's administration of claims. The City is ultimately responsible for the delivery of workers' compensation benefits to its injured workers and is accountable for all aspects of its workers' compensation program. Accordingly, most of this work is done "in-house" by the City's Claim Analysts. The small number of vendors that currently support the City's work in this area provide services that are governed by L&I's administrative rules and policies. In contrast, the employee advocacy and concierge services provided by Ready Rebound are not governed by L&I and it is not clear whether the provision of these services by a contracted vendor would meet the strict requirements for self-insured employers. As contracting for these services would present liability risks, Central Staff strongly recommends an Executive Session with the City Attorney's Office for a complete overview of legal considerations.

³ See [SMC 4.44.070](#).

Analysis

Ready Rebound offers concierge services that expedite care for firefighter injuries related to musculoskeletal conditions. The company's services may decrease the time to recovery for these conditions but there are trade-offs to consider: the services do not appear to support the medical conditions or complicated issues that are the source of the SFD's greatest challenges with firefighter injury claims; have not resulted in cost savings for a comparable municipal employer; and present legal considerations for the City's administration of workers' compensation claims

Getting injured firefighters back to work is a complicated process. There are elements of this overall process that intersect with SDHR's administration of the workers' compensation program and can also implicate mandatory or permissive subjects of bargaining.⁴ A comprehensive approach to addressing firefighter injuries and returning firefighters to work would need to involve, at minimum, collaboration with SFD, SDHR, and union partners. As another approach to addressing these issues, Council may want to consider requesting SFD, in consultation with SDHR, union partners, and other relevant entities, to report on developing or enhancing programs to strengthen the City's response to firefighter injury claims to return employees to work sooner, improve employee health outcomes, and achieve cost savings.

Options

- A.** Add \$400,000 to SDHR to support contracting with an organization, such as Ready Rebound, that offers expedited access to care and coordinated recovery services for firefighter injuries (subject to bargaining).
- B.** Pass a Statement of Legislative Intent requesting SFD, in consultation with SDHR, union partners, and other relevant entities, to comprehensively report on ways to develop or enhance programs to strengthen the City's response to firefighter injury claims to return injured employees to work sooner, improve employee health outcomes, and achieve cost savings.
- C.** No change.

⁴ The 2025 Adopted Budget included a proposal (subject to bargaining) that would have civilianized SFD's disability officer position that assists with finding and assigning light-duty work and currently rotates among uniformed personnel every two years. SFD's goal for civilianizing the position was to increase institutional knowledge for processing and managing injury and illness claims beyond the typical two years of the uniform position. This item was not resolved through labor negotiations, and the body of work remains within the Local 27 bargaining unit.

III. BUDGET LEGISLATION

1. CBO 2025 Year-End Acceptance ORD

The proposed legislation would increase appropriations to SFD (\$100,000) in the 2025 Adopted Budget to reflect funding from the Department of Homeland Security (through the Seattle Police Department) to reimburse the department for 2025 expenses for training on large-scale hazardous material deployments and equipment pre-positioning, technical response drills, and mass casualty planning.

2. CBO 2025 Year-End Supplemental ORD

The proposed legislation would adjust appropriations to SFD (\$6 million) in the 2025 Adopted Budget as follows:

- Increase appropriations (\$4.7 million) for retroactive and current year costs associated with a labor agreement between the City and Local 2898 ([ORD 127288](#));
- Increase appropriations (\$1.1 million) for increases in termination pay cash-outs that were higher than projected due to higher retirements than forecasted and higher cash-outs per retiree;
- Increase appropriations (\$350,000) for increases in utilities that were higher than projected due to unbudgeted inflation costs; and
- Increase appropriations (\$20,000) for reimbursed vehicle damage caused by other parties.

3. CBO 2026 Annual Grant Acceptance ORD

The proposed legislation would accept funding awarded to SFD (\$644,000) from the Federal Department of Homeland Security for an Urban Area Security Initiative Grant to assist high-threat, high-density urban areas in efforts to build, sustain, and deliver the capabilities necessary to prevent, protect against, mitigate, respond to, and recover from acts of terrorism.



Legislation Text

File #: Inf 2764, **Version:** 1

Human Services Department (HSD)

Human Services Department

2026 Proposed Budget

Policy Considerations

Select Budget Committee | October ##, 2025

Tamaso Johnson, Jennifer LaBrecque, Traci Ratzliff, Jasmine Marwaha
Analysts

Budget Summary (\$ in 000s)

	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Appropriations by BSL					
Addressing Homelessness	\$138.9M	\$141.7M	2.1%	\$169.1M	19.3%
Leadership and Administration	\$18.9M	\$19.5M	3.4%	\$18.8M	(3.7%)
Preparing Youth for Success	\$17.2M	\$17.7M	3.1%	\$17.6M	(0.4%)
Promoting Healthy Aging	\$79.1M	\$80.7M	2.1%	\$80.6M	(0.2%)
Promoting Public Health	\$26.2M	\$26.5M	1.0%	\$33.6M	26.7%
Supporting Affordability and Livability	\$40.8M	\$36.8M	(9.8%)	\$40.7M	10.7%
Supporting Safe Communities	\$63.9M	\$64.5M	1.0%	\$71.9M	11.5%
Operating Subtotal	\$384.9M	\$387.5M	0.7%	\$432.4M	11.6%

Budget Summary (\$ in 000s)

	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Appropriation Totals (Operating)					
Total Appropriations	\$384.9	\$387.5	1%	\$432.4	12%
Total FTE	470	470	0%	481	2%
Revenues					
General Fund	\$262.5	\$271.9	3.6%	\$298.4	9.7%
Jumpstart Fund	\$11.7	\$4.2	-64.2%	\$4.4	5.6%
Other Source(s)	\$110.7	\$111.4	0.7%	\$129.6	16.3%
Total Revenues	\$384.9	\$387.5	1%	\$432.4	12%

Policy Consideration

1. Sustainability for wage equity increase

The 2026 Proposed budget provides ongoing funding for an additional 2% human service provider wage equity increase of \$5.1 million. Council will need to make difficult decision in the 2027 budget if it wants to sustain this wage equity increase. Failure to sustain these new investments would mean that wages would decrease for human services workers.

Policy Consideration

2. Sustainability for 155 new shelter beds proposed in 2026 and ability to meet promise to delivery 150 more by end of 2027.

The 2026 Proposed Budget adds \$7.8 million of ongoing fund to cover start-up costs and three months of operating support for 155 new shelter units. In 2027, at least \$2.9 million in additional ongoing funds would be needed just to sustain those 155 beds. Another \$10.7 million would be needed for start-up and partial year operating costs for the additional 150 new units. In 2028, the cost to operate 305 beds for a full year would be \$26.37 million. **City Council will need to make difficult decisions if it wants to 1) maintain the 155 units that are slated to open in 2026 and 2) open the remaining 150 proposed units.**

Policy Consideration

3. Community Solutions Initiative Pilot

The 2026 Proposed Budget contains \$4.05 million in one-time GF for a new Community Solutions Initiative pilot to reduce unsheltered homelessness in downtown; the pilot will likely include shelter, services, and short-term rental subsidies. Funding will be administered by HSD, not the King County Regional Homelessness Authority (KCRHA). Overall, the pilot appears to be a poor fit for one-time funding, and moves the City away from coordinating all shelter services under KCRHA.

Options:

- A. Proviso \$4.05 million contingent upon receiving more details from HSD on this pilot, including program design, outcomes, geographic focus area, and the plan to ensure no disruption of services when one-time funding ends.
- B. Proviso funds contingent upon them being administered by KCRHA
- C. Reallocate the funds to another use that is better suited to one-time funding.
- D. No change

Policy Consideration

4. Sweetened Beverage Tax fund swap

The 2026 Proposed Budget contains an additional \$7.2 million ongoing Sweetened Beverage Tax (SBT) to supplant General Fund appropriations for food programs. This supplantation assumes the elimination of the Prenatal to 3 Grant Program, is opposed by the SBT Community Advisory Board (CAB), and calls into question the role of the CAB going forward.

Options:

- A. Reallocate funds to support the Prenatal to 3 Grant Program and sustain the food programs in HSD using another source of funds.
- B. Adopt a Statement of Legislative Intent to work with the CAB and other stakeholders to reimagine the role of the CAB, potentially to focus on food programs.
- C. No change.

Questions?

HUMAN SERVICES DEPARTMENT (HSD)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYSTS: JEN LABRECQUE, TAMASO JOHNSON, TRACI RATZLIFF, JASMINE MARWAHA

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Addressing Homelessness	\$138.9M	\$141.7M	2.1%	\$169.1M	19.3%
Leadership and Administration	\$18.9M	\$19.5M	3.4%	\$18.8M	(3.7%)
Preparing Youth for Success	\$17.2M	\$17.7M	3.1%	\$17.6M	(0.4%)
Promoting Healthy Aging	\$79.1M	\$80.7M	2.1%	\$80.6M	(0.2%)
Promoting Public Health	\$26.2M	\$26.5M	1.0%	\$33.6M	26.7%
Supporting Affordability & Livability	\$40.8M	\$36.8M	(9.8%)	\$40.7M	10.7%
Supporting Safe Communities	\$63.9M	\$64.5M	1.0%	\$71.9M	11.5%
Operating Subtotal:	\$384.9M	\$387.5M	0.7%	\$432.4M	11.6%
Grand Total:	\$384.9M	\$387.5M	0.7%	\$432.4M	11.6%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Human Services Department (HSD) would increase by \$45 million (11.6 percent) relative to the 2026 Endorsed Budget. That increase is the result of additional funds for: addressing homelessness, advancing community safety, food and nutrition, and public health, as well as mandatory increases for human services provider wages and contracts.

A. Operating Budget

Proposed increases include the following:

Human Services Contracts

- \$6.6 million in ongoing funding, primarily GF, to provide a 2.6 percent inflationary increase to human services contracts, as required under the Seattle Municipal Code.
- \$5.1 million in ongoing funding, primarily GF, for an additional 2.0 percent human service provider wage equity increase, in addition to the required inflationary adjustment.

Addressing Homelessness

- \$7.8 million in ongoing GF for the start-up costs and three months of operating expenses for 155 new shelter units. This funding is the first phase of a multi-year shelter bed expansion, with the goal to have 305 new shelter beds fully online by the start of 2028. See Section II for further details.
- \$4 million in ongoing funding from the proposed Seattle Shield Initiative changes to the Business and Occupation (B & O) Tax for rental assistance with the goal of preventing households from falling into homelessness. The source of funding would be additional B&O tax revenue, and this would fall into the category of investments needed to mitigate the impacts of federal policy or funding changes. Additionally, \$527,000 in ongoing PET that was previously appropriated to SDCI for rental assistance would be transferred to HSD. This brings the total funding in HSD for homelessness prevention and rental assistance to \$11.5 million in 2026.

In September, HSD provided a response to SLI HSD-040S-A-2025, which directed HSD and SDCI to report on how to best distribute rental assistance prior to releasing a Request for Proposal. The Mayor also issued [Executive Order 2025-06](#), which is the largely the same content as the SLI response. HSD will be the lead department for deploying rental assistance. As the SLI outlines, HSD will continue its current two strategies: 1) helping households at imminent risk of homelessness with a significant amount of rent arrears, and 2) helping households with significant rent arrears who also have an active eviction notice. The City is also exploring a new third strategy to support renters without a significant amount of rent arrears facing early indicators of instability and is engaged in a pilot with Housing Connector to test proof of concept.

HSD will be issuing an RFP for rental assistance in 2026 with the \$11.5 million of funds in the 2026 Proposed Budget plus the \$1.4 million of Housing Levy interest earning that will be carried over from the 2025 Adopted Budget¹. The RFP will be issued in the 2nd Quarter of 2026, final decisions will be made in the 3rd Quarter and the new rental assistance contracts will begin in 2027.

In the 2025 Adopted Budget, Council also provided \$3.3 million of one-time PET for rental assistance. This \$3.3 million is in addition to the \$11.4 million mentioned above. HSD will use this funding for an early intervention pilot program with the Housing Connector and to increase existing provider contracts for rental assistance in Q4 2025.

- \$9.4 million in one-time funding from the proposed Seattle Shield Initiative changes to the B & O tax to establish a reserve to mitigate the impacts of changes in federal funding for shelter and housing support services. Two of the highest priority uses for these funds are Continuum of Care (COC) contracts and Emergency Housing Vouchers (EHVs).

CoC: The CoC program, operated by the Department of Housing and Urban Development, provides crucial funding for operating, maintenance and services (OMS) support at Permanent Supportive Housing (PSH) projects as well as annual operating support for shelters and transitional housing projects. There are 28 projects within the City of Seattle receiving \$24 million in CoC funds.

HUD will be issuing a Notice of Funding Opportunity (NOFO) for regular CoC funding that provides ongoing operating support. At this point, the timeline for that CoC NOFO is unknown. There are significant concerns about the contents of the NOFO, including funding amounts, eligibility criteria, and requirements to agree upfront to untenable terms and conditions.

EHVs: Earlier this year, HUD announced that they will be ending COVID-era Emergency Housing Vouchers in late 2026 rather than 2030 as originally promised. Although EHVs had been a ten-year commitment (2020-2030), the general expectation had been that the federal government would continue to fund these vouchers indefinitely. EHVs were targeted at households experiencing homelessness, and a sudden loss of the voucher could mean that households would return to homelessness. EHVs are administered by the Seattle Housing Authority, who reports that there are over 500 EHVs for units in Seattle, at cost of about \$11-12 million a year.

- \$4.1 million in one-time GF for a new Community Solutions Initiative for a low-barrier shelter, housing navigation, and aftercare services pilot. See Section II for more details.

Community Safety

- \$5 million in ongoing Public Safety Sales Tax funding for LEAD's criminal diversion program, to maintain 2025 funding levels in light of loss of federal funds.
- \$1.1 million in ongoing GF to maintain 2025 funding levels for We Deliver Care's (WDC) work conducting outreach and engagement along Third Avenue and in the Chinatown International District.

¹ Council appropriated \$1.9 million of Housing Levy interest earnings to rental assistance in the 2025 Adopted Budget. However, actual interest earnings were lower at \$1.4 million.

Public Health, Behavioral Health and Substance Abuse Treatment

- \$2.9 million in ongoing Public Safety Sales Tax funding to support detoxification and inpatient addiction treatment services, with funding to be awarded via a competitive process (HSD piloted these City-funded services in 2025).
- \$1.2 million in ongoing Public Safety Sales Tax funding to support Downtown Emergency Service Center's (DESC) Opioid Recovery and Care Access Patient Outreach Division (POD). The POD is a field team that connects people to medication and follow-up care.
- \$1.8 million in one-time Public Safety Sales Tax funding to support the completion of renovations and construction at the Seattle Indian Health Board's Thunderbird Treatment Center.
- \$500,000 in one-time CDBG capital funding transferred from OED for opioid facilities projects.
- \$500,000 in one-time GF for a safety and security plan for King County's new Crisis Care facility on Capitol Hill.
- \$400,000 in ongoing Public Safety Sales Tax funding to support two new HSD case manager positions that participate on the Health 99 post-overdose response units operated by the Seattle Fire Department's Mobile Integrated Health program.

Food and Nutrition

- \$4 million in one-time funding from the proposed Seattle Shield Initiative changes to the B & O Tax to increase support for food programs - \$3 million for food banks and \$1 million for meal programs serving children, older adults, families and people experiencing homelessness.

Proposed reductions include the following:

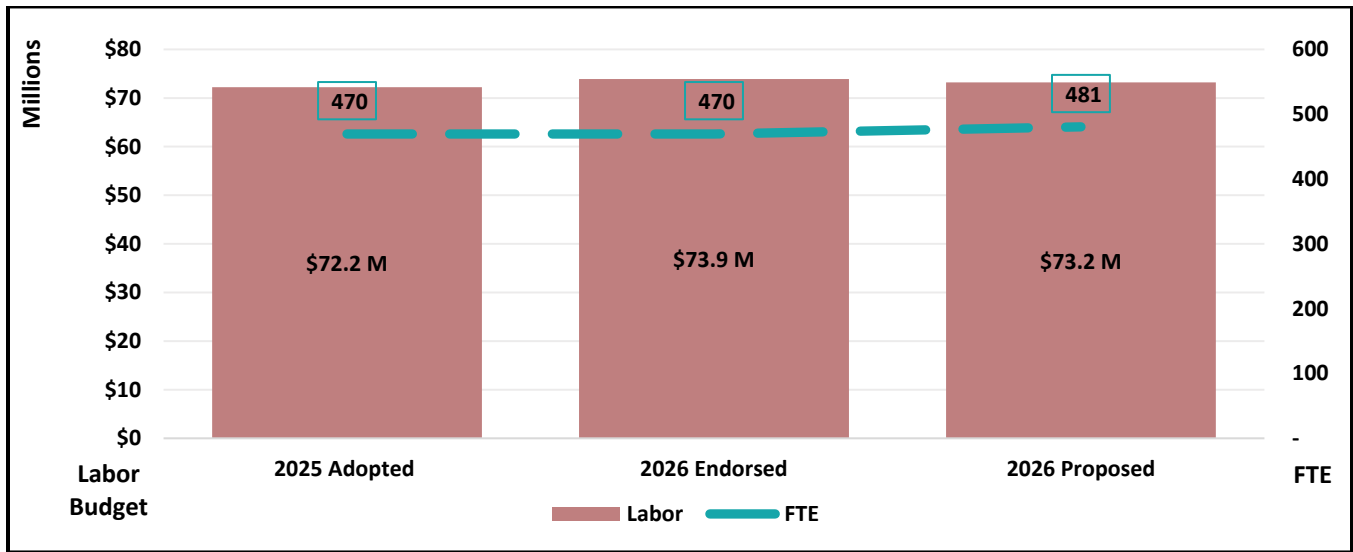
- \$195,000 reduction in GF for a Council-added position to develop a North Seattle Safety plan. A temporary employee was hired mid-year 2025 to develop the proposed plan.
- \$159,000 reduction in GF for a consultant as part of a larger Victim Compensation Fund Initiative and Framework administered by both HSD and the Department of Finance and Administrative Services (FAS).
- \$144,000 reduction in GF for the Family Support Portfolio (FSP) Program evaluation. This program, which supports low-income families with services that promote connections to culture and community, was evaluated after the first two years. This evaluation was intended to assess whether the program's 22 contracted providers are strengthening families' connections to culture and community and to identify strengths and areas for program improvement and ensure accountability for outcomes. The evaluation showed that the FSP funded strategies are likely strengthening families' connections to culture, community, and each other. Families reported positive outcomes for children, parents/caregivers, and communities, including stronger cultural identity, improved parenting skills, reduced stress, and deeper multigenerational ties. Based on these results, the decision was made to conclude the evaluation after two years and to explore alternative approaches for continuing to gather similar types of information to measure the ongoing effectiveness of the program.

Proposed fund swaps include the following:

- \$11.1 million of Families, Education, Promise and Preschool (FEPP) Levy funding to replace GF and PET funding for youth programs.
- \$7.2 million in Sweetened Beverage Tax funding to replace GF for food programs. See Section II below for more details.

B. FTE & Labor Changes

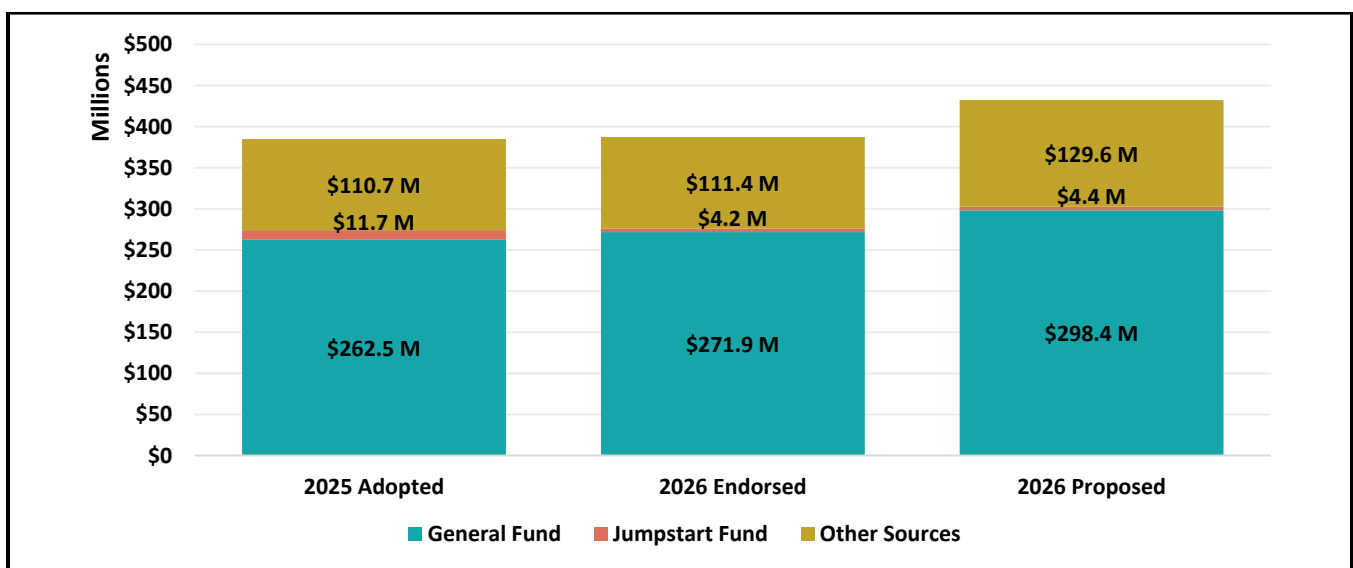
Figure 1. FTE & Labor Budget Summary



Nine of the eleven net new full-time positions shown in the 2026 Proposed Budget were added via the mid-year supplemental ordinance. The nine positions support the expansion of the WA CARES program (the State's Long-Term Care Program) in Seattle and King County, which provides outreach, provider network development, and beneficiary services. These positions are supported by ongoing grant funding from the State program. In addition, two new case manager positions are added to participate on the post-overdose teams called Health 99 housed in the Seattle Fire Department. These positions would be supported by the new Public Safety Sales Tax revenue.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



HSD's 2026 Proposed Budget includes the following changes to key funding sources compared to the 2026 Endorsed Budget:

- General Fund (including the Seattle Shield Initiative changes to the B & O Tax and the new Public Safety Sales Tax) increases by over \$27 million;
- JumpStart Fund increases by just over \$200,000; and
- "Other Sources" of funding (including federal and state grants, Families, Education, Preschool and Promise Levy, Sweetened Beverage Tax and other sources) increase by \$18.2 million. The FEPP Levy represents the largest increase (\$11.1 million) in "Other Sources" in the 2026 Proposed Budget.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Sustainability of wage equity increase

The 2026 Proposed budget provides ongoing funding for an additional 2.0 percent human service provider wage equity increase of \$5.1 million above the 2.6 percent inflationary increase required under the Seattle Municipal Code. As described in General Fund Balancing and Sustainability Analysis Memo, the city is facing a \$140 million GF budget deficit in 2027. Council will need to make a difficult decision in the 2027 budget if it wants to sustain this wage equity increase. Failure to sustain these new investments would mean that wages would decrease for human services workers.

2. Sustainability for 155 new shelter beds proposed in 2026 and ability to meet promise to deliver 150 more by end of 2027.

The amount of funding in the 2026 proposed budget is not sufficient to maintain a full year of operating support for the 150 beds slated to open in 2026. Additional funds would also be needed to open and sustain the remaining 155 units in 2027 and future years.

- The 2026 Proposed Budget adds \$7.8 million of ongoing funding to cover start-up costs and three months of operating support for 155 new shelter units, with the assumption that shelters would not open until the fourth quarter of the year.
- In 2027, annual costs would increase by \$13.9 million for a total of \$21.7 million.
Of that increase, \$2.9 million would be needed to sustain a full year of operating funding for the 155 units that are planned to open in 2026. The other \$10.7 million would cover start-up costs and three months of operating support for 150 additional units.
- In 2028, annual costs would increase by \$4.7 million to \$26.4 million, with that increase needed to pay for a full year of operating costs for all 305 shelter units.

As described in General Fund Balancing and Sustainability Analysis Memo, the city is facing a \$140 million GF budget deficit in 2027. Because of that, City Council will need to make difficult decisions if it wants to 1) maintain the 155 units that are slated to open in 2026 and 2) open the remaining 150 proposed units. If in 2027 Council does not at least maintain the operational beds slated to open in 2026, there would be a significant disruption in services for people who would be living in those shelter units.

3. Community Solutions Initiative Pilot

The 2026 Proposed Budget contains \$4.05 million in one-time GF for a new Community Solutions Initiative pilot to reduce unsheltered homelessness in downtown. The Downtown Seattle Association (DSA) will be the lead entity and will manage a subcontract with Purpose Dignity Action (PDA) to implement the program. The program, which is still being designed, will include shelter, services, outreach and short-term rental subsidies. Outcomes and metrics are not yet established, including number of shelter beds, number of rental subsidies provided and number of people to be served. The geographic focus for this pilot appears to be Pioneer Square, although that decision has not yet been finalized.

The funding for this pilot is one-time, which appears to be a poor fit for the nature of the program designed. It seems unrealistic to stand up a pilot, enroll people in shelter or housing and get every person enrolled in the pilot stably housed all within one year. Council should anticipate that it will be asked for funds to continue this pilot in 2027, in order to avoid returning people to unsheltered homelessness. As described in the General Fund Balancing and Sustainability Analysis Memo, the city is facing a \$140 million GF budget deficit in 2027. Because of that, Council will need to make difficult decisions if it wants to continue funding for this program on an ongoing basis.

Additionally, the structure of this pilot appears to be moving the City away from having a coordinated approach to unsheltered homelessness under KCRHA. Unlike all other shelter contracts, this one will be administered by HSD and not KCRHA. The contract is currently anticipated to be with DSA, who will then subcontract with PDA, adding a new entity (DSA) managing a contract related to unsheltered homelessness with no previous experience.

Options:

- A. Proviso \$4.05 million contingent upon receiving more details from HSD on this pilot, including program design, outcomes, geographic focus area, and the plan to ensure no disruption of services when one-time funding ends.
- B. Proviso funds contingent upon them being administered by KCRHA.
- C. Reallocate the funds to another use that is better suited to one-time funding.
- D. No change.

4. \$7 million SBT fund swap

The 2026 Proposed Budget contains an additional \$7.2 million ongoing Sweetened Beverage Tax (SBT)² to supplant General Fund appropriations for food programs, such as meal distribution programs and food bank support. [SMC 5.53.055](#) currently prohibits the use of SBT revenues to supplant appropriations from other funding sources. The Executive has proposed legislation, discussed in Section III, to remove the prohibition.

This SBT funding is available because the proposed renewal of the Families, Education, Preschool and Promise (FEPP) Levy, on the ballot this November, is anticipated to supplant \$7.5 million of SBT that is currently going to early childhood programs. All current SBT-funded programs in DEEL are anticipated to be funded by the FEPP Levy if the ballot measure passes, except for the [Prenatal to 3 Grant Program](#), which is proposed to be eliminated.

[Ordinance 125324](#) established the SBT Community Advisory Board (CAB), to advise and make recommendations to the Mayor and City Council regarding programs and services supported by the revenue. Central Staff's understanding is that the CAB has either objected to, or was not consulted on, the proposed use of SBT funding in HSD, and the elimination of the Prenatal to 3 Grant Program.³ If Council adopts the 2026 Proposed Budget, the SBT will no longer support early childhood programs, though it would continue to be an allowable use in the future. The 2026 Proposed Budget calls into question the role of the CAB going forward.

Finally, the Sweetened Beverage Tax fund is projected to be out of balance in 2028, making the ongoing funding unsustainable in the long term.

Options:

- A. Reallocate funds to support the Prenatal to 3 Grant Program and sustain the food programs in HSD using another source of funds.
- B. Adopt a Statement of Legislative Intent to work with the CAB and other stakeholders to reimagine the role of the CAB, potentially to focus on food programs.
- C. No change.

² The Sweetened Beverage Tax is an excise tax of 1.75 cents per ounce on the distribution of sweetened beverages in Seattle. According to [SMC 5.53.055](#), revenues must be spent on programs that increase access to healthy food, close the food security gap, and promote healthy food choices, as well as programs that support social, emotional, educational, physical, and mental health in early childhood.

³ The CAB most recently [released recommendations in May 2025](#), where they stated: "We will continue to reject any tactics that use the SBT Fund to supplant baseline allocations in other fund sources and will strongly oppose any swaps."

III. BUDGET LEGISLATION

1. 2026 Grant Acceptance Ordinance

The 2026 Proposed Grant Acceptance Ordinance includes 28 annual grants that HSD typically receives from federal, state, and a few other sources (Seattle Housing Authority, University of Washington). These grants total over \$80 million of funding and support various programs. HSD anticipates receiving all of these grants.

2. 2025 Year End Supplemental

The 2025 Year End Supplemental Ordinance includes six items increasing appropriations in HSD by \$19 million, \$11.6 million of which would align the budget for various grants in the Aging & Disability Services division to the current award amounts. This ordinance also adds one position in the Seattle Youth Employment Program supported by a two-year State grant. The position will sunset in 2027. Central Staff has reviewed all of the proposed appropriations and has not identified any issues.

3. CBO Sweetened Beverage Tax SMC Amendment ORD

This legislation would amend [SMC 5.53.055](#), to remove the prohibition on the use of Sweetened Beverage Tax (SBT) revenues to supplant appropriations from other funding sources. Council would need to pass this Ordinance as part of the budget process to ensure the 2026 Proposed Budget is in compliance with the code.



Legislation Text

File #: Inf 2767, **Version:** 1

Department Overviews Not Presented in Committee

Department Overviews Not Presented in Committee

Office of Arts and Culture (ARTS)	3
Office of the City Auditor (AUD)	7
City Attorney's Office (CAO)	9
City Budget Office (CBO)	11
Seattle Center (CEN)	13
Civil Service Department (CIV)	19
Community Police Commission (CPC)	21
Department of Neighborhoods (DON)	23
Department of Finance and Administrative Services (FAS)	27
Firefighter's Pension (FPEN)	33
Office of Hearing Examiner (HXM)	35
Legislative Department (LEG)	37
Office of the Mayor (MO)	39
Office of Economic Development (OED)	41
Office of Emergency Management (OEM)	45
Office of the Employee Ombud (OEO)	47
Office of Economic and Revenue Forecasts (OERF)	49
Office of Inspector General for Public Safety (OIG)	51
Office of Intergovernmental Relations (OIR)	53
Office of Immigrant and Refugee Affairs (OIRA)	55
Office of Labor Standards (OLS)	59
Office of Sustainability and Environment (OSE)	61
Police Relief and Pension (PRPEN)	65
Employees' Retirement System (SCERS)	67
Seattle City Light (SCL)	69
Seattle Department of Human Resources (SDHR)	75
Ethics and Elections Commission (SEEC)	77
Seattle Information Technology Department (Seattle IT)	79
Seattle Municipal Court (SMC)	85
Office for Civil Rights (SOCR)	87
Seattle Public Library (SPL)	89
Seattle Public Utilities (SPU)	93

OFFICE OF ARTS AND CULTURE (ARTS)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: HB HARPER

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Arts and Cultural Programs	\$14.2M	\$11.6M	(18.0%)	\$11.3M	(3.1%)
Creative Placemaking	\$0.9M	\$0.9M	1.1%	\$1.7M	93.0%
Leadership and Administration	\$5.2M	\$5.4M	3.6%	\$5.5M	1.2%
Public Art	\$5.2M	\$5.2M	1.2%	\$5.2M	(1.1%)
Total:	\$25.4M	\$23.1M	(9.0%)	\$23.6M	2.0%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget would increase by \$500,000, a two percent increase relative to the 2026 Endorsed Budget.

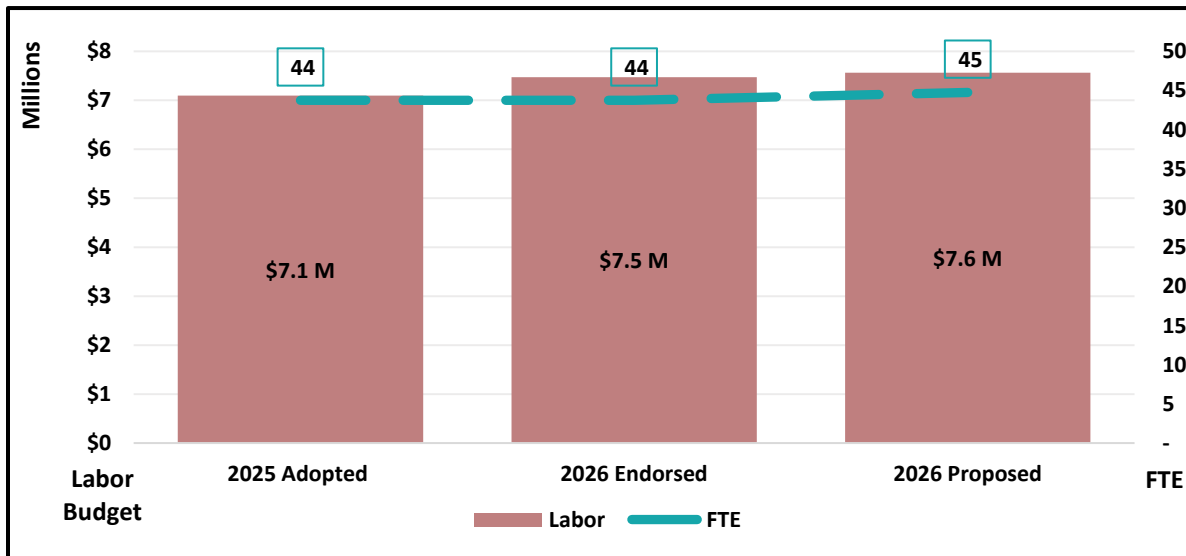
A. Operating Budget

Notable adjustments to the ARTS 2026 Proposed Operating Budget include:

- \$200,000 (Arts and Culture Fund) one-time for the execution of a comprehensive city-wide cultural plan, to align Seattle's cultural investments with broader economic development strategies and community and workforce needs.
- \$350,000 (Arts and Culture Fund) ongoing to support a permanent [Hope Corps](#) program, supporting Seattle's creative workforce by connecting them to paid opportunities that advance City priorities, and providing a cohort model for professional development. Hope Corps was previously funded at \$700,000 in the 2025 Adopted Budget for projects in Downtown, Capitol Hill, and Ballard with one-time funds. This funding will also cover a one-year temporary employee for the program.
- A new "Creative Placemaking" Budget Summary Level (BSL) that combines the previous Cultural Space BSL, and transfers \$487,000 from the Arts and Culture BSL relating to operating cultural facilities and activating public spaces. \$323,000 of the proposed Hope Corps funding would also be placed in this BSL.

B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary

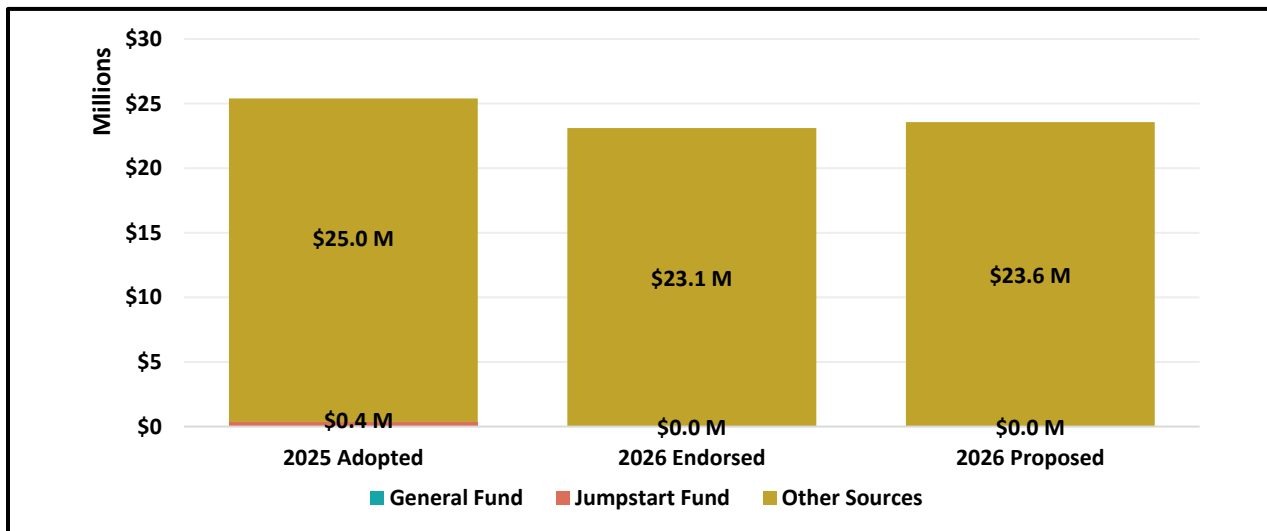


The 2026 Proposed Budget reflects an increase of 1.0 FTE over the 2026 Endorsed Budget, an Administrative Specialist III position to provide administrative support to the Public Art team, funded by the Municipal Arts Fund. This increase was previously authorized by Council in the 2025 Mid-Year Supplemental ([ORD 127264](#)).

The 2026 Proposed Budget also includes an extension of a temporary 1.0 FTE Graffiti Specialist that is on loan to the Mayor's Office and reports directly to the Mayor's Office Graffiti Executive

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The 2026 Proposed Budget for ARTS is comprised of \$5.9 million of Municipal Arts Fund (also known as the 1% for Arts Fund) and \$17.7 million of Arts and Culture Fund, which is supported by the Admissions Tax.

II. BUDGET LEGISLATION

1. CBO Year-End Supplemental

The proposed legislation would decrease appropriation authority by \$125,000 in ARTS to abandon grant funding from the National Endowment for the Arts (NEA). The City received an NEA “Our Town” grant in 2021. In the 2025 Mid-Year Supplemental \$125,000 was transferred to ARTS to complete the grant. The City and community group partnering on the grant were not able to implement the grant before a federal cut to all NEA funding went into effect nationally.

OFFICE OF CITY AUDITOR (AUD)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TRACI RATZLIFF

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of the City Auditor	\$2.6M	\$2.7M	5.0%	\$2.6M	(2.2%)
Total:	\$2.6M	\$2.7M	5.0%	\$2.6M	(2.2%)

I. OVERVIEW AND SUMMARY

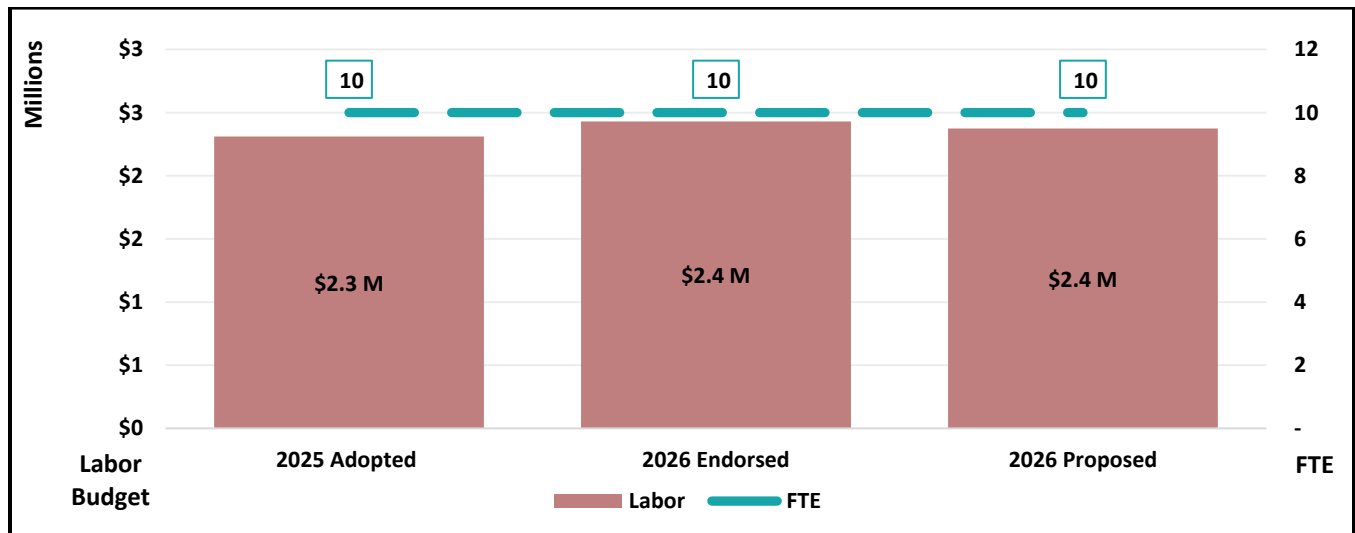
The 2026 Proposed Budget for the Office of the City Auditor (AUD) would decrease by ~\$58,000 (2.2 percent) relative to the 2026 Endorsed Budget. This decrease represents a reduction to internal services costs. In addition, there is also a reduction in the Annual Wage Increase (AWI), and a slight reduction in the employer contribution to the Seattle City Employees Retirement System (SCERS).

A. Operating Budget

The decrease in the AUD 2026 Proposed Budget represents a reduction to internal services costs, including rates from the Department of Finance and Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. In addition, there is also a reduction in the AWI to reflect actual CPI data, which was lower than the amount used to develop the 2026 Proposed budget. Finally, there is a slight reduction in the employer contribution to SCERS based on the updated actuarial valuation.

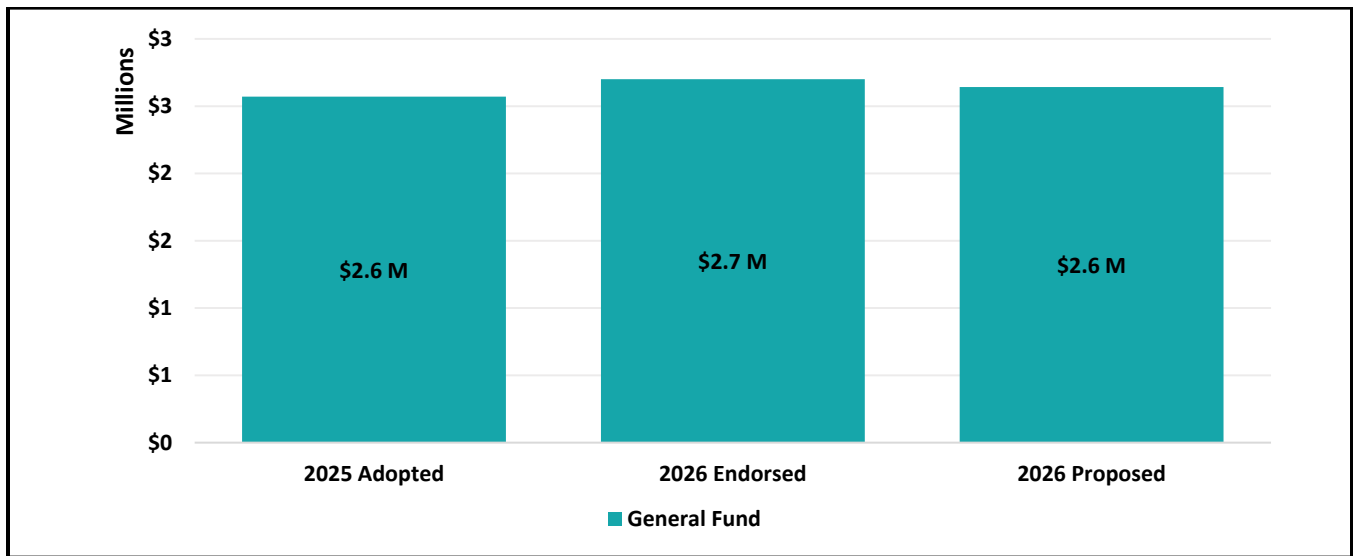
B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



CITY ATTORNEY'S OFFICE (CAO)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BEN NOBLE

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Civil	\$18.7M	\$19.6M	4.8%	\$19.5M	(0.2%)
Criminal	\$11.9M	\$12.4M	4.6%	\$12.5M	0.6%
Leadership and Administration	\$14.8M	\$15.7M	6.1%	\$15.7M	(0.3%)
Precinct Liaison	\$0.8M	\$0.9M	4.8%	\$0.8M	(1.6%)
Total:	\$46.2M	\$48.6M	5.2%	\$48.5M	(0.1%)

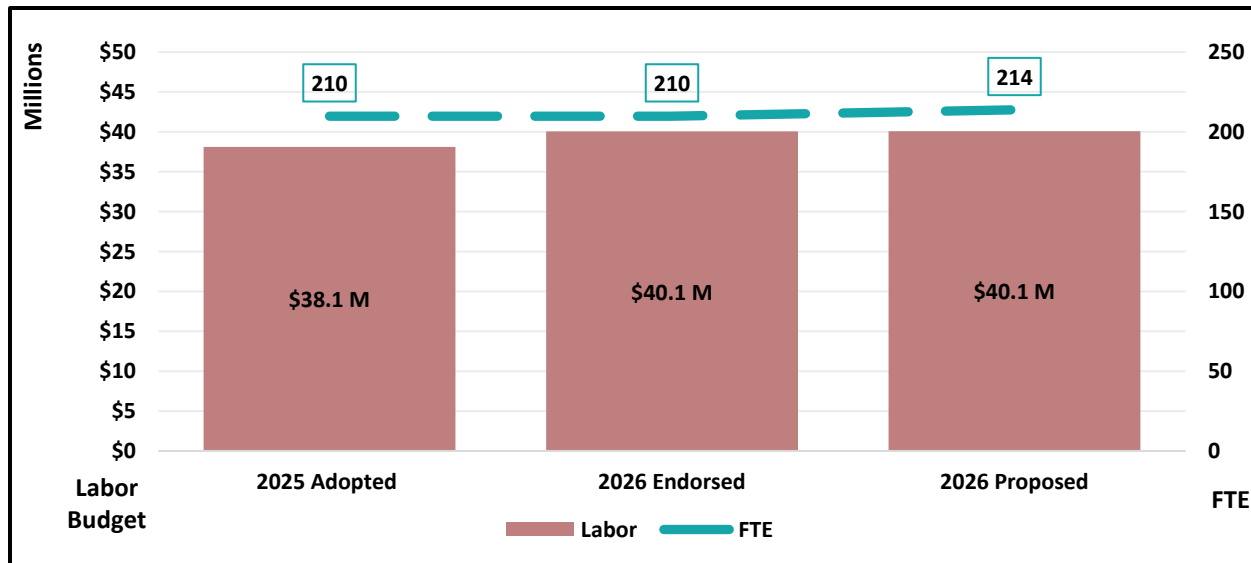
I. OVERVIEW AND SUMMARY

A. Operating Budget

The 2026 Proposed Budget for the City Attorney's Office (CAO) remains largely unchanged from the 2026 Endorsed Budget. That said, the 2026 Proposed Budget does reflect the addition of four new positions that were approved as part of supplemental budget actions approved earlier this year. In particular, one Assistant City Prosecutor and one Legal Assistant were added as part of the Drug Prosecution Alternative Program established in 2025. In addition, 2025 supplemental budget actions also funded one Assistant City Attorney and one Legal Assistant to respond to recent actions taken by the Federal government, including those that threaten significant City funding streams. While these four positions require roughly \$790,000 of ongoing funding in 2026 and beyond, this additional cost will be offset by technical changes related to city-wide central services and lower-than-anticipated labor costs. Thus, the overall CAO budget remains unchanged even with the addition of these four positions. There are no other changes of note in the CAO budget.

B. FTE & Labor Changes

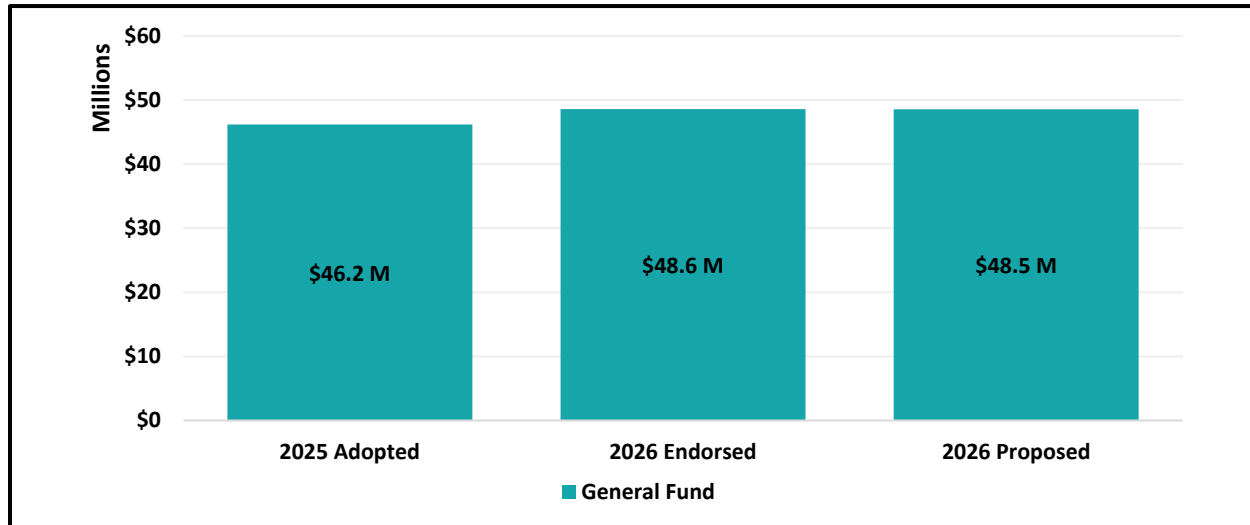
Figure 1. FTE & Labor Budget Summary



As detailed in Figure 1, the 2026 Proposed Budget for the CAO includes authority for four additional positions, beyond those anticipated in the 2026 Endorsed Budget. The additional costs of these positions is offset by labor savings due to lower-than-anticipated inflation and other central cost savings.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The CAO receives essentially 100% of its financial support from the General Fund. However, in turn, the General Fund receives some payments from both Seattle City Light and Seattle Public Utilities, as well as some of the other enterprise funds, to pay for the cost of legal services provided to these entities.

II. BUDGET LEGISLATION

1. 2025 Year-End Supplemental

The CAO will abandon \$13,500 in unexpended State grant dollars as part of the 2025 Year-end Supplemental Ordinance.

2. 2025 Year-End Grant Acceptance

As part of an ongoing series of grants, the CAO will accept a \$255,000 grant to support an existing criminal prosecution position dedicated to traffic safety.

CITY BUDGET OFFICE (CBO)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BEN NOBLE

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
City Budget Office	\$9.8M	\$10.2M	4.7%	\$10.2M	(0.5%)
Total:	\$9.8M	\$10.2M	4.7%	\$10.2M	(0.5%)

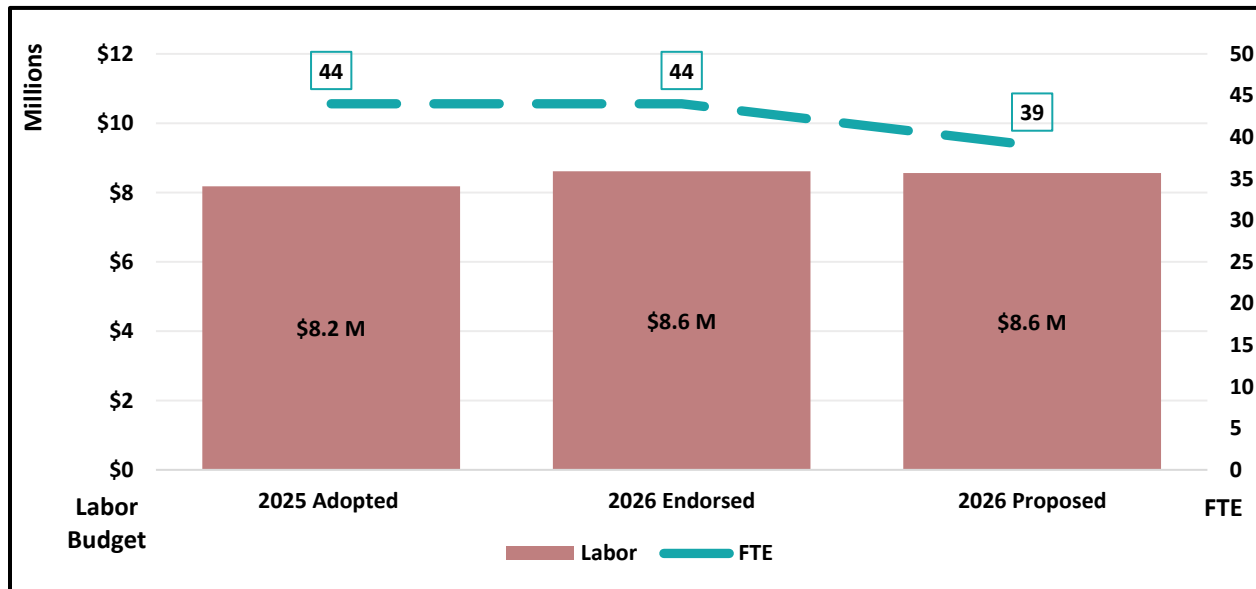
I. OVERVIEW AND SUMMARY

A. Operating Budget

As illustrated in the table above, the City Budget Office's (CBO) 2026 Proposed Budget remains essentially unchanged from the 2026 Endorsed Budget from a financial perspective. The 2026 Proposed Budget does reflect some personnel changes, but these involve the abrogation of term-limited and/or vacant positions that are not anticipated to have any policy-level impacts.

B. FTE & Labor Changes

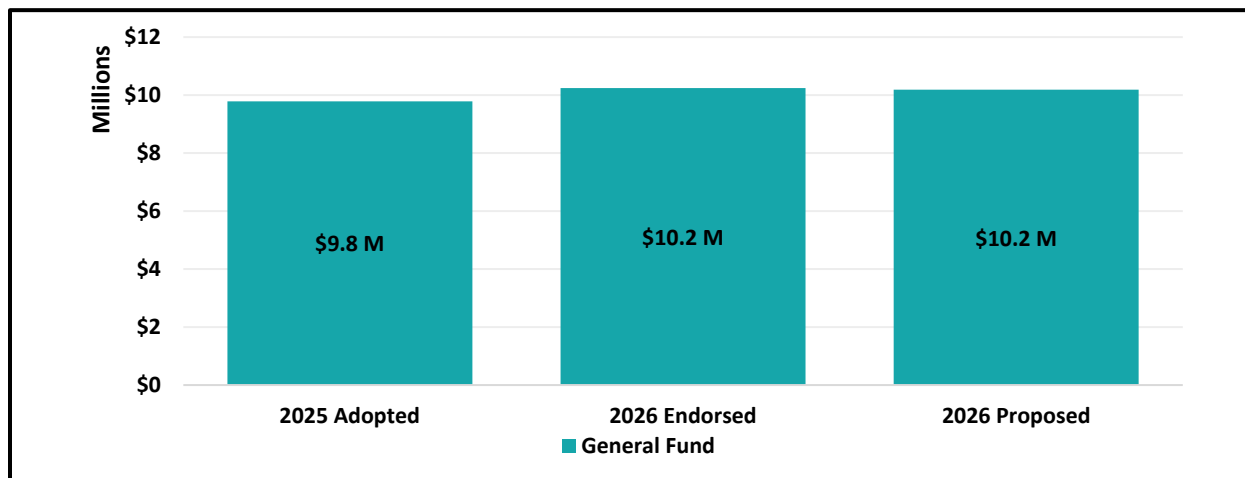
Figure 1. FTE & Labor Budget Summary



The 2026 Endorsed Budget would abrogate five positions in CBO. These include three sunsetting positions whose terms end at the close of 2025. These positions were funded with Federal COVID-19 relief funds and supported the distribution and oversight of the City's allocation of those relief funds, which have now been exhausted. In addition, two other analyst positions that were held vacant in 2025 to generate budget savings will also be abrogated for the long term. CBO believes it can complete its ongoing budget development and oversight functions without these positions.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



CBO is entirely dependent on the General Fund for its financial support. That said, through centralized cost allocations, a share of the costs associated with some Budget Office functions, such as the time that CBO analysts spend on Seattle City Light and Seattle Public Utilities issues, is charged to other funds. These costs are billed to the appropriate City departments. Payments are deposited into the General Fund and then directed to CBO.

II. BUDGET LEGISLATION

1. 2025 Year-End Supplemental

This legislation includes \$90,000 in additional appropriation authority for CBO to cover the cost of backfilling for two staff members who took extended periods of paid parental leave this year. The resources to cover the costs of such leave is held centrally and distributed to departments when they can demonstrate the need for backfill.

SEATTLE CENTER (CEN)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: ERIC MCCONAGHY

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Campus	\$33.2M	\$34.4M	3.7%	\$34.1M	(0.9%)
KeyArena	\$0.0M	\$0.0M	0.0%	\$0.0M	0.0%
Leadership and Administration	\$9.1M	\$9.8M	7.3%	\$9.4M	(4.4%)
McCaw Hall	\$6.7M	\$7.1M	6.4%	\$7.0M	(1.2%)
Waterfront	\$6.7M	\$6.9M	3.4%	\$8.6M	23.6%
Operating Subtotal:	\$55.7M	\$58.2M	4.6%	\$59.1M	1.4%
Capital Budget					
Building & Campus Improvements	\$14.5M	\$8.1M	(44.1%)	\$36.4M	348.4%
McCaw Hall Capital Reserve	\$0.7M	\$0.7M	0.0%	\$0.7M	0.0%
Monorail Rehabilitation	\$1.5M	\$1.2M	(21.0%)	\$1.2M	0.0%
CIP Subtotal:	\$16.8M	\$10.0M	(40.2%)	\$38.3M	282.4%
Total:	\$72.4M	\$68.3M	(5.8%)	\$97.4M	42.7%

I. OVERVIEW AND SUMMARY

Compared to the 2026 Endorsed Budget, the 2026 Proposed Budget for Seattle Center would increase \$29 million, or 42.7 percent. This change results primarily from the addition of \$27.3 million in capital appropriations related to the Memorial Stadium Redevelopment project (see discussion below).

Seattle Center's 2026 Proposed Budget also includes ongoing positions and appropriations stemming from FIFA legislation approved in 2025 ([Ordinance 1272265](#)). The City of Seattle was chosen as one of the 16 cities in North America to host six soccer matches for the FIFA World Cup games in 2026. For Seattle Center, total FIFA expenditures are estimated at \$3.3 million for operating costs and \$2.9 million for capital costs over 2025 and 2026. Of these totals, about \$2.1 million operating and at least \$450,000 capital costs are speculative because the City's planning efforts and negotiations with the Local Organizing Committee/FIFA are not complete. See the 2026 Proposed Mid-biennial Budget Adjustments paper for additional discussion of FIFA-related appropriations.

A. Operating Budget

The 2026 Proposed operating budget for the Seattle Center would increase by 1.4 percent from the 2026 Endorsed Budget. The proposal would add nearly \$1.7 million Seattle Metropolitan Park District (MPD) to the Waterfront operations and maintenance appropriations to support additional laborers, gardeners and security staff added for work in Waterfront Park. This one-time funding is from underspent budget from 2024 in the MPD for Waterfront operations. To continue this level of staffing, future year budgets would need to provide ongoing appropriations.

The 2026 Proposed Budget for Seattle Center also includes an increase of \$500,000 in spending from the Seattle Center Fund to compensate for a decrease in this amount in GF support to Seattle Center.

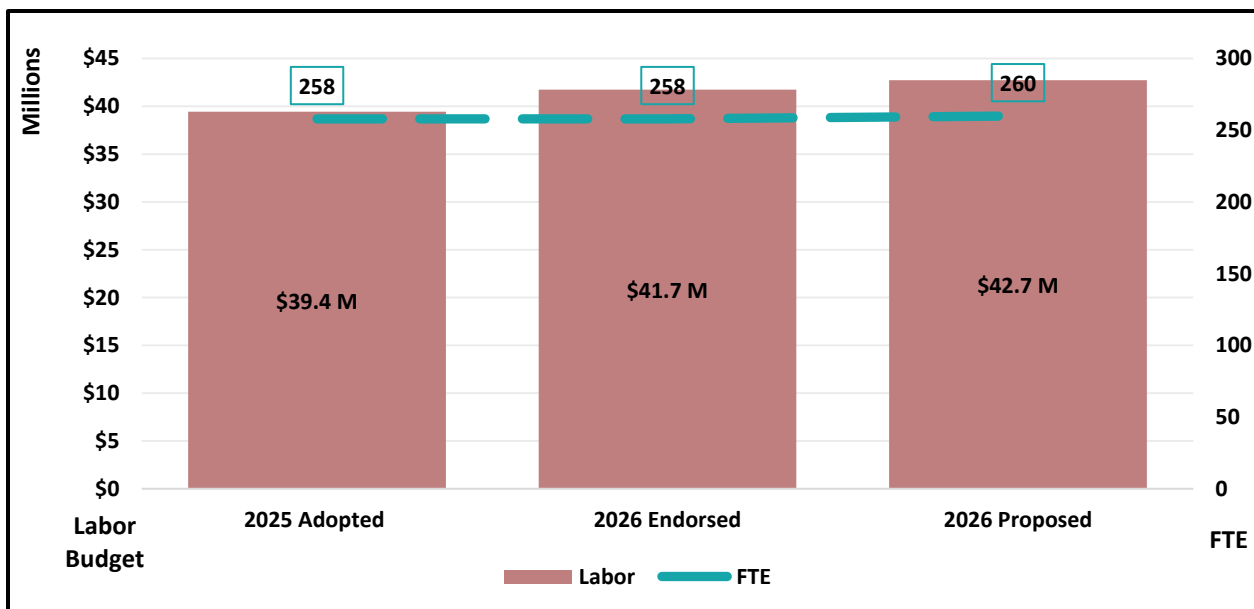
B. Capital Budget

Capital spending will vary from year to year based on the status and schedule of the projects being pursued; these changes do not necessarily reflect policy shifts. Seattle Center's capital appropriations would increase by 42.7 percent in 2026 mostly resulting from the first item in the following list of significant changes:

- Add \$27.3 million interfund loan dollars (backed by REET I and II) for Memorial Stadium Redevelopment, to be repaid in 2027 from bond proceeds (see Budget Legislation below);
- Add \$1.6 million REET I for barriers on the Seattle Center Campus for ongoing pedestrian safety during large events in time to support Seattle's Fan Celebration for FIFA;
- Transfer \$195,000 REET I from Seattle Center to FAS for the Municipal Energy Efficiency Program (MEEP) improvements; and
- Add \$310,000 GF one-time to replace the fiberoptics of the fire alarm system.

C. FTE & Labor Changes

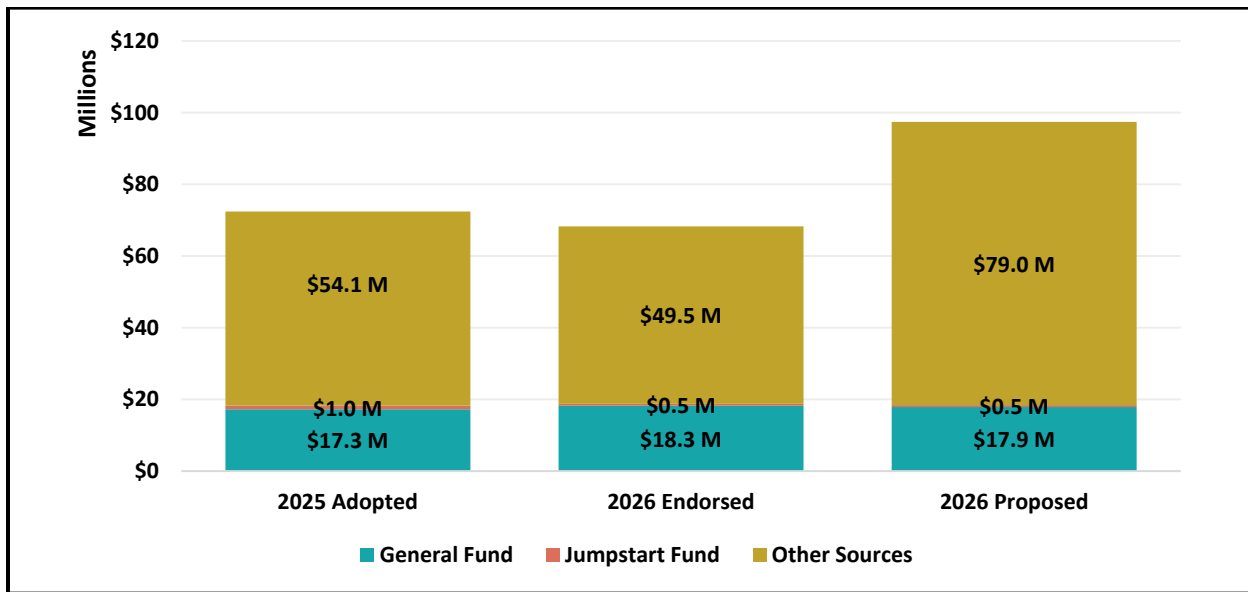
Figure 1. FTE & Labor Budget Summary



Seattle Center's 2026 Proposed Budget would add 2 FTE to account for Waterfront Park gardener positions added via the 2025 Mid-Year Supplemental Ordinance ([ORD 127264](#)). It would also include standard technical reductions to appropriations for labor for annual wages and retirement contributions.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



In the 2026 Proposed Budget, Seattle Center would be funded by a combination of GF, MPD, JumpStart, REET, LTGO, and revenue earned from commercial operations and other sources, including state and federal grants.

Major sources of commercial revenue include facility rentals, parking fees, long-term leases to for-profit and non-profit organizations, sponsorships, concession sales, and monorail fares. The earned revenues are deposited and spent from the Seattle Center Fund generally and from the Seattle Center McCaw Hall Fund for revenues generated at this facility.

In Figure 2, Other Sources (81 percent) combines all funding sources that are not GF or JumpStart. GF and JumpStart funds make up 18 percent and one percent of Seattle Center's 2026 Proposed Budget, respectively.

In 2018, [ORD 125717](#) authorized an interfund loan of up to \$5 million to the Seattle Center Fund from the Unrestricted Cumulative Reserve Fund to support Seattle Center operations during the renovation of KeyArena to Climate Pledge Arena. In 2020, recognizing the economic impact of the COVID-19 pandemic, the City extended the time to repay the interfund loan from the end of 2026 to the end of 2033 and increased the maximum amount to \$18 million via [ORD 126218](#). This legislation also changed the loan fund to the REET II Capital Projects Fund.

The balance of the interfund loan is \$16 million (loan draw plus interest). Seattle Center made repayments totaling \$1.3 million; with repayment in 2025 of \$241,000. As directed by the Mayor, CBO worked with each City department to reduce GF and JumpStart spending in 2025 (underspend) to provide money for 2026 spending. Seattle Center has requested deferments on interfund loan payments to contribute towards its underspend target in 2025. CBO is monitoring revenues and available cash this year to determine further payments. Seattle Center's interfund loan repayments in 2026 are currently scheduled to total \$1.2 million.

II. ISSUE FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Budget Sustainability

As described above, Seattle Center's 2026 Proposed Budget would rely on one-time funding from underspent MPD appropriations for Waterfront operations and shifting costs from GF to the Seattle Center Fund to balance. In addition, Seattle Center may defer payments on its interfund loan to comply with the Mayor's direction to underspend in 2025. While the 2026 Proposed Budget would add funding to Seattle Center's capital budget for the emergent need to replace its fire alarm fiberoptics, overall, Seattle Center's capital budget is not keeping up with needed renovation and redevelopment.

Seattle Center identified the need for a more sustainable approach to ongoing funding in their budget submission to the Mayor and CBO and recently in their [presentation to the Select Budget Committee](#) on September 30, 2025. Seattle Center plans to propose its ten-year strategic plan and potential funding models to Council in early 2026. This may provide Council an opportunity to work with Seattle Center, CBO, and the Mayor's Office to develop new, ongoing funding approaches for Seattle Center operations and CIP.

Options:

Contextual budget issue. No staff options identified at this time.

III. BUDGET LEGISLATION

2. CEN Memorial Stadium Interfund Loan Amendment ORD

The City and Seattle Public Schools (SPS) have embarked on the redevelopment of Memorial Stadium on the Seattle Center campus. In June 2025, the Council passed [ORD 127222](#) approving an interlocal agreement with SPS and a development agreement with Memorial Stadium Redevelopment LLC. As part of those agreements, and as authorized in prior Capital Improvement Programs (CIP), the City's financial commitment to the project is \$40 million.

Along with the 2025 Adopted Budget, the Council passed [ORD 127125](#) that authorized the Director of Finance to make a non-revolving loan of up to \$9.3 million from the REET I Capital Project Fund for the benefit of the Memorial Stadium Redevelopment project. The interfund loan was slated to be repaid with proceeds from the sale of Limited Tax General Obligation (LTGO) bonds in 2026. The 2025–2030 Adopted CIP also included an additional \$29 million of LTGO-backed resources for 2027.

The proposed legislation would amend ORD 127125 to: a) increase the interfund loan amount from \$9.3 million to \$39.8 million, b) add the REET II Capital Project Fund as an additional source of the loan, c) create a new 2027 Multipurpose LTGO Bond Fund B in the City Treasury, and d) change the repayment date for the interfund loan from the end of 2026 to the end of 2027.

In summary, the proposed bill would replace two years of LTGO bond sales with one bond sale in 2027, and it would increase the interfund loan amount and extend the repayment date to cover all of the City's project costs.

3. 2025 Year-End Supplemental Ordinance

There is one item in the Year-End (YE) Supplemental Ordinance that would change operating appropriations related to Seattle Center's planned Waterfront Operations and Tribal Interpretive Center. FAS manages the capital renovation and operations of this building. This item would decrease \$500,000 GF for a Finance General reserve to fund the operations and maintenance of the Bakun Building, acquired by the City in 2023 for this purpose. The building requires capital improvements that are planned to be completed in 2027. The 2026 Proposed Budget would decrease the same amount of GF for the same reason.

There are two items in the YE Supplemental Ordinance that would change Seattle Center's 2025 capital budget appropriations:

- Transfer \$9 million in appropriation authority, related to the Memorial Stadium Redevelopment project, from the 2026 LTGO Bond Fund B to the 2027 LTGO Bond Fund B. As described above for the Memorial Stadium Interfund Loan Amendment legislation, the Executive is proposing to replace two years of bond sales with only one bond sale in 2027. This item simply moves existing appropriation authority to the proper fund where 2027 bond proceeds will be deposited.
- Add revenue-backed appropriation authority in the amount of \$3 million for the replacement of a sewer main under Memorial Stadium. Seattle Center will bill SPU for the project costs and there is a corresponding change in SPU's 2025 appropriations proposed separately in the YE Supplemental Ordinance.

4. CBO 2026 Annual Acceptance Ordinance

This legislation includes an item that would accept \$1.2 million in Federal Transit Administration (FTA) grant funds for preventative maintenance on the Seattle Monorail for 2026.

CIVIL SERVICE DEPARTMENT (CIV)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: AMANDA ALLEN

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Civil Service Department	\$2.8M	\$2.9M	2.3%	\$3.0M	5.4%
Total:	\$2.8M	\$2.9M	2.3%	\$3.0M	5.4%

I. OVERVIEW AND SUMMARY

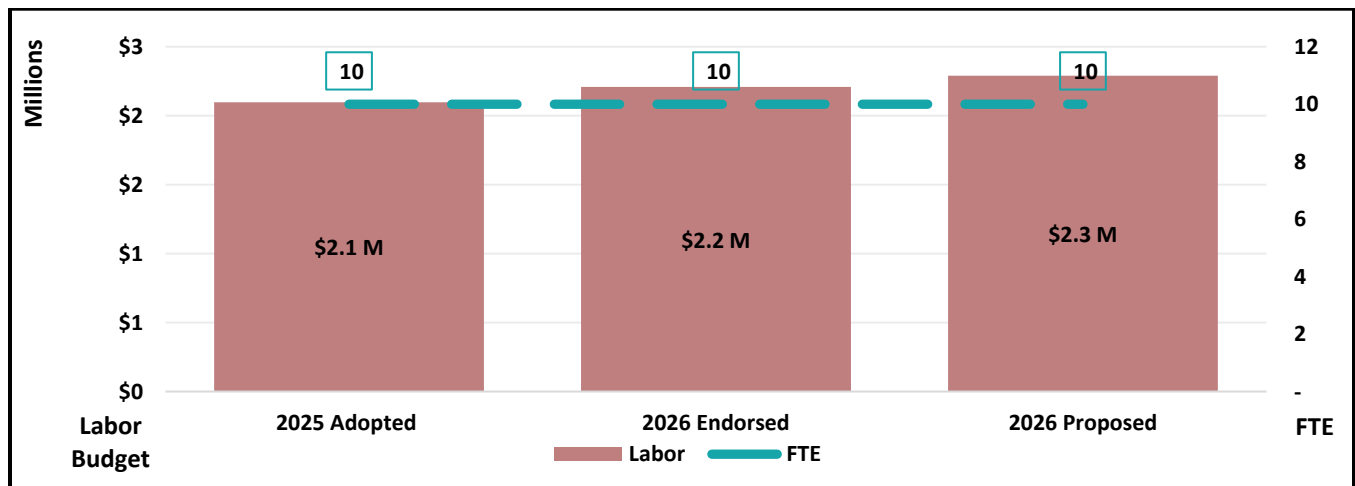
The Civil Service Department (CIV) houses and carries out the work of two City Charter-mandated policy-making and quasi-judicial commissions: the Seattle Civil Service Commission (CSC) and the Seattle Public Safety Civil Service Commission (PSCSC). The CSC conducts appeal hearings of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the Personnel Ordinance. The PSCSC directs the civil service system for sworn personnel of the Seattle Police Department (SPD) and uniformed positions of the Seattle Fire Department (SFD), and conducts appeals related to serious disciplinary decisions, examination and testing, and other civil service issues.

A. Operating Budget

CIV's Proposed Budget would increase over 5 percent from 2026 Endorsed to 2026 Proposed to a total of \$3 million. The proposed increase is the result of technical adjustments to wages and retirement costs greater than previously seen in this department due particularly to increased central costs supporting the 6.0 FTE civil service exam staff transferred from the Seattle Department of Human Resources in 2025.

B. FTE & Labor Changes

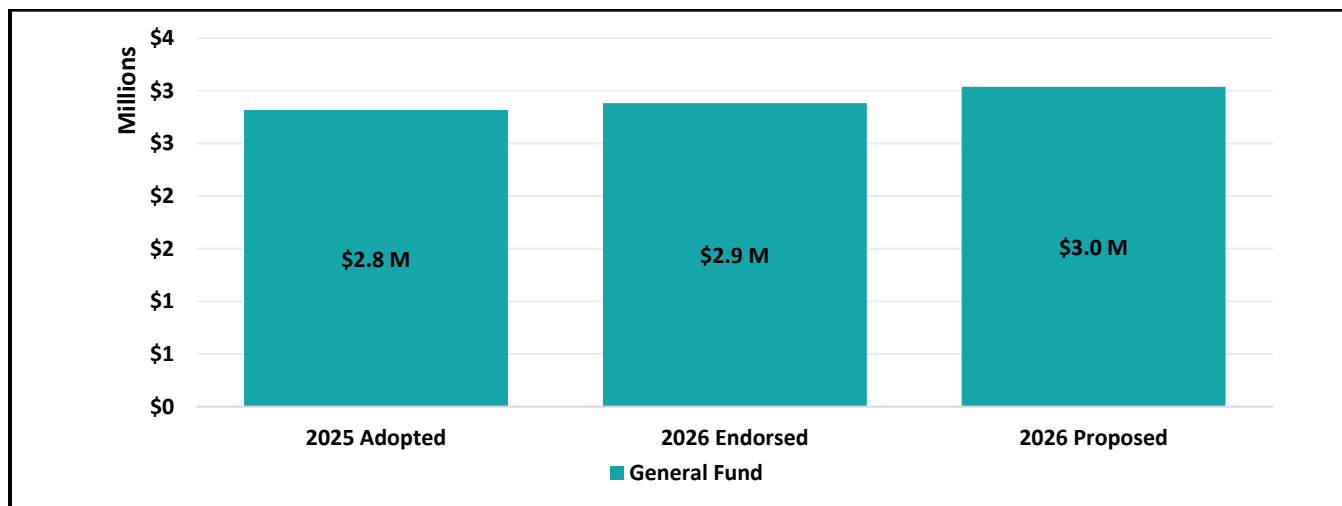
Figure 1. FTE & Labor Budget Summary



CIV's labor appropriations would increase by four percent (\$100,000) from 2026 Endorsed to 2026 Proposed, reflecting the anticipated standard increases in health care only and maintaining the same number of staff from 2025.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



- CIV's entire budget is backed by the General Fund.
- The 2026 Proposed Budget does not include any notable changes. The minor increase is entirely related to technical adjustments that do not impact the department's operations.

COMMUNITY POLICE COMMISSION (CPC)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: GREG DOSS

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of the Community Police Commission	\$2.1M	\$2.2M	4.8%	\$2.5M	11.8%
Total:	\$2.1M	\$2.2M	4.8%	\$2.5M	11.8%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Community Police Commission (CPC) increases 11.8 percent relative to the 2026 Endorsed Budget. The largest portion of the proposed increase, approximately \$233,000, is attributable to changes made in the department's salary and Commissioner stipend budgets, including funding added to increase Commissioner and Co-Chair stipends and to reverse a civilian vacancy rate cut made in the 2026 Endorsed Budget.

The budget is also adjusted for minor technical changes for citywide internal rates (e.g., Seattle IT) and various personnel-related costs.

A. Operating Budget

Adjustments to the CPC salary and Commissioner stipend budgets comprise the most significant changes between the 2026 Endorsed Budget and the 2026 Proposed Budget. Changes include:

- **Restore 10 percent Vacancy Reduction: \$146,000**

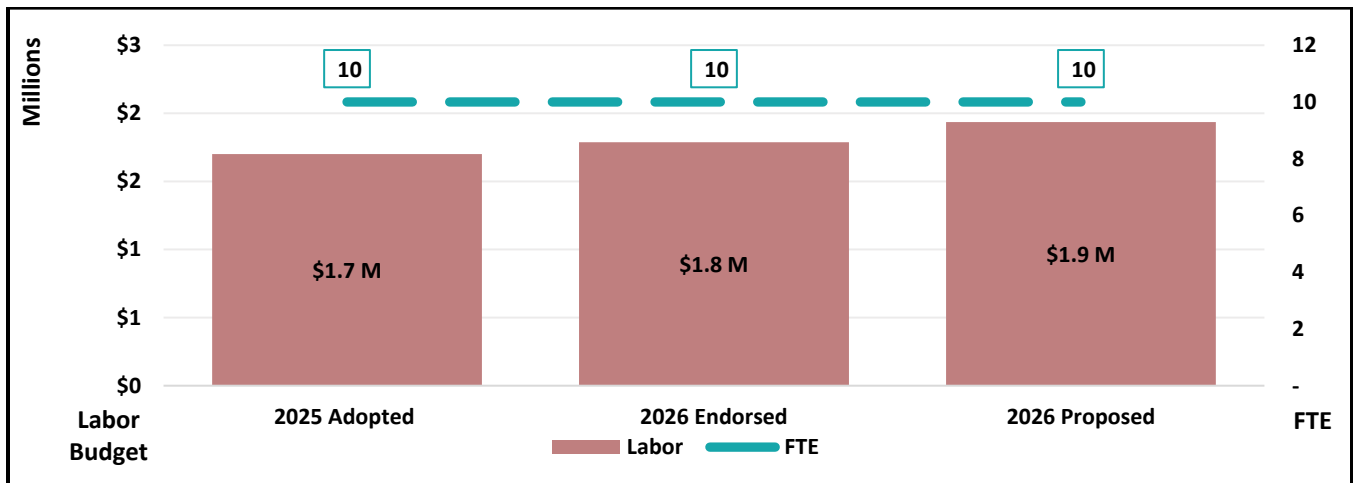
This item restores a 10 percent salary reduction from the 2025 Adopted Budget and 2026 Endorsed Budget. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. Fully funding and filling these positions is consistent with the mandates of the Accountability Ordinance.

- **Increase in Commissioner Stipends: \$87,000**

This item adds funding for an increase in Commissioner stipends (from \$550 to \$700 per month for Commissioner, and from \$550 to \$1,200 per month for Co-Chairs). The stipend increase was one of the Police Accountability Ordinance ([ORD 125315](#)) revisions the Council passed in 2023.

B. FTE & Labor Changes

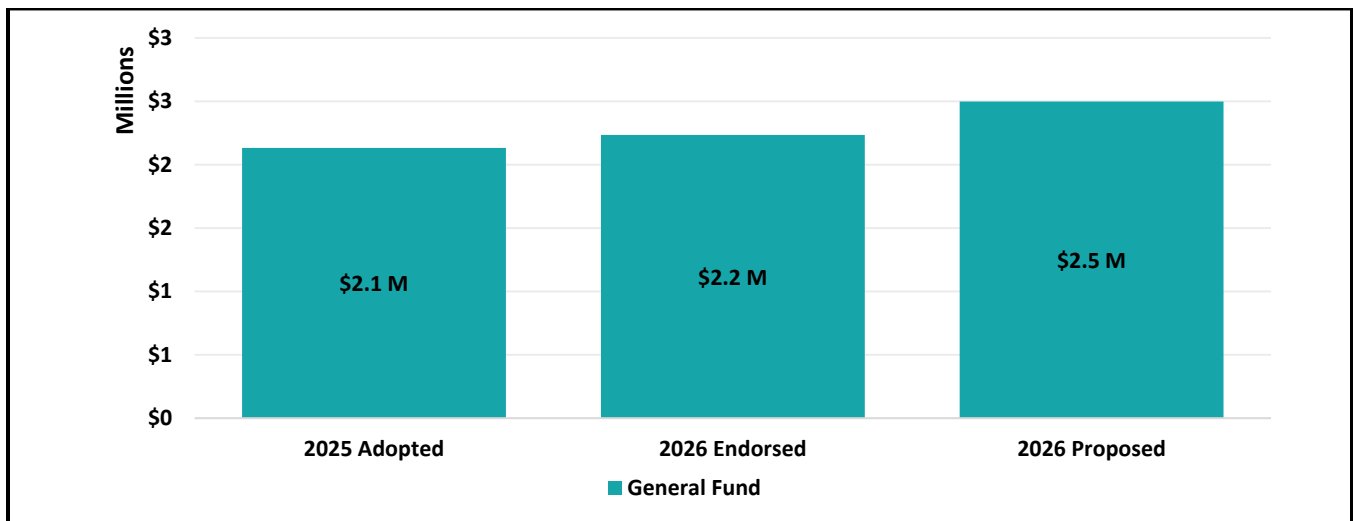
Figure 1. FTE & Labor Budget Summary



In addition to the changes noted above, the 2026 Proposed Budget for the CPC makes technical adjustments for bargained wage increases and adjusts the SCERS retirement rate.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



II. BUDGET LEGISLATION

1. 2025 Year-End Supplemental Appropriations ORD

- Restore 10 percent Vacancy Reduction Expenditures \$146,426

This item increases appropriation authority by \$146,426 in the CPC to reverse a 10 percent salary reduction to meet the General Fund revenue shortfall in the 2025 Adopted Budget. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. It is necessary to fully fund and fill this position to meet the mandates of the Accountability Ordinance.

DEPARTMENT OF NEIGHBORHOODS (DON)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: ERIC MCCONAGHY

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Community Building	\$6.9M	\$7.0M	2.5%	\$6.9M	(2.2%)
Community Grants	\$6.0M	\$5.9M	(2.3%)	\$5.9M	(0.8%)
Leadership and Administration	\$6.3M	\$6.6M	4.9%	\$6.8M	3.9%
Total:	\$19.2M	\$19.5M	1.8%	\$19.6M	0.3%

I. OVERVIEW AND SUMMARY

The Department of Neighborhoods (DON) engages communities in Seattle and provides resources and opportunities to help Seattle residents build strong communities, receive equitable access to government, and improve quality of life. The 2026 Proposed Budget appropriations for DON would increase by 0.3 percent from the 2026 Endorsed Budget. DON's operating budget in 2026 would be supported by 16.8 million GF and \$2.8 million Sweet Beverage Tax (SBT) revenues.

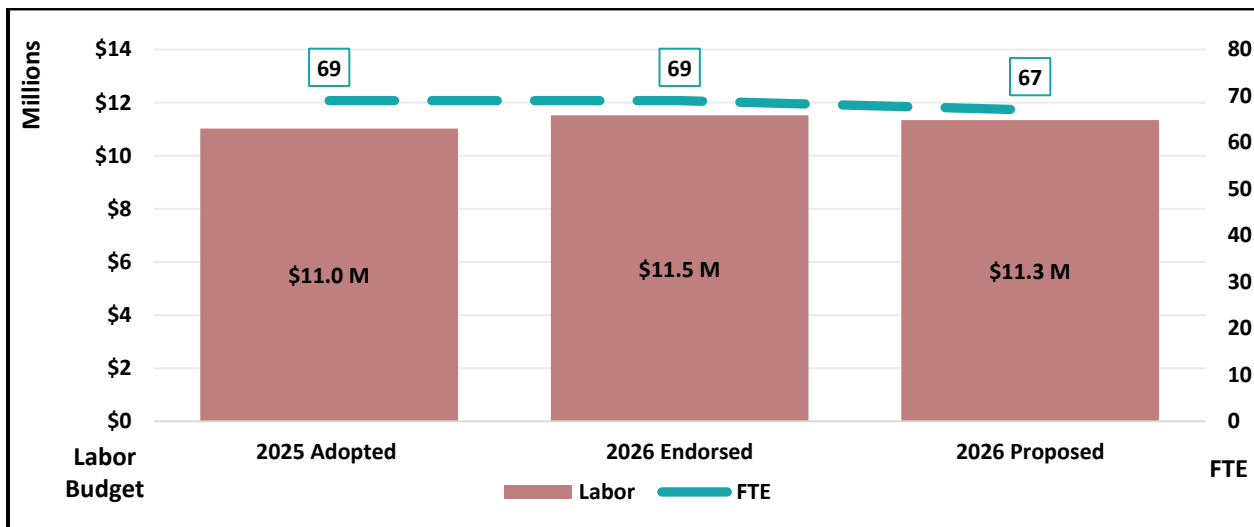
A. Operating Budget

The 2026 Proposed Budget would:

- Transfer \$250,000 GF from FAS to DON for coordination and implementation of the One Seattle Day of Service;
- Transfer 1 FTE and \$194,000 GF from OPCD to DON for community capacity building;
- Reallocate fleet costs to other transportation costs (budget-neutral);
- Reduce labor budget by \$50,000 GF corresponding to a portion of the costs associated with the removal of 2 FTE; and
- Transfer 1 FTE and \$184,000 GF from DON to OPCD for the Major Institutions and Schools Program (see Budget Legislation below).

B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



The 2026 Proposed Budget would include the net reduction of 2 FTE in DON's budget. As described above, DON's 2026 Proposed budget includes:

- the reduction of 2.0 FTE;
- the transfer in of 1.0 FTE from OPCD; and
- the transfer out of 1.0 FTE to OPCD.

The FTE reductions include the abrogation of a vacant Community Engagement Coordinator position and elimination of associated funding to meet the Executive's budget reduction target. Council added this position (Planning and Development Specialist II) and appropriations to the 2025 Adopted Budget. This position was intended to serve as a fifth Community Engagement Coordinator (CEC), with the goal of splitting the Central region across two Coordinators. One Coordinator continues to serve the area including the Central District, CID, Capitol Hill, Pioneer Square, and Downtown. DON was not authorized to fill this position due to the hiring freeze.

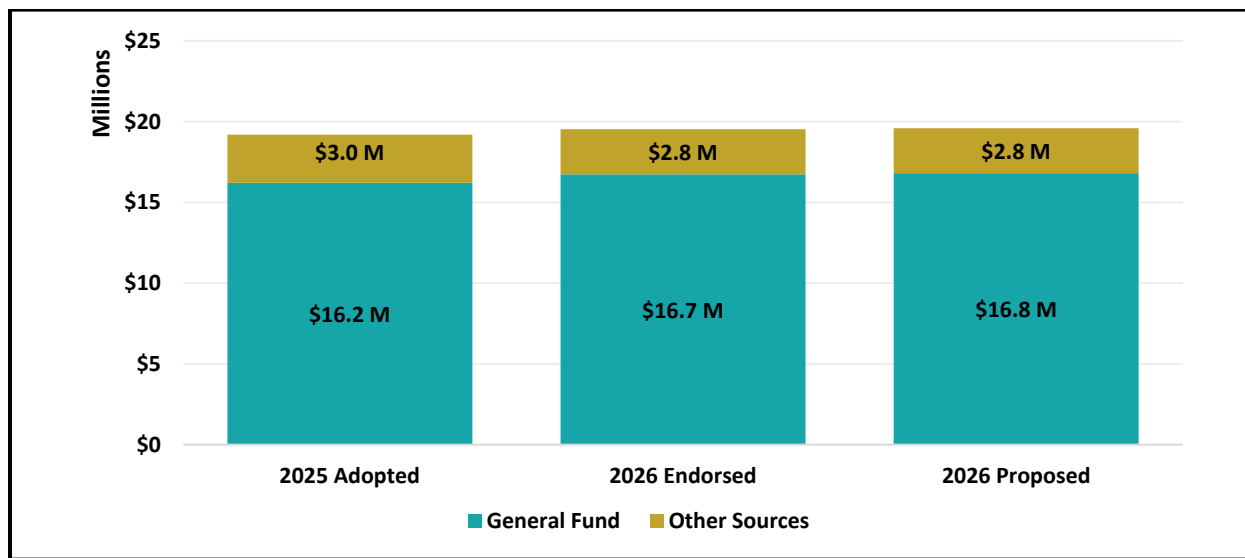
The other reduction would be the abrogation of DON's Data and Impact Advisor position (Strategic Advisor I) and associated costs. This position started in 2024 with an organizational restructure in 2024 and was intended to build a departmentwide data and evaluation program to analyze DON's programs and assess the impact of their investments on community priorities. In 2025, this position is vacant but filled with a temporary out-of-class assignment.

Also, the 2026 Proposed Budget includes the elimination of 1 FTE that occurred mid-year per the 2025 Adopted Budget and the addition of 1 FTE in support of Sound Transit 3 (ST3) added to DON via [Ordinance 127304](#).

The 2026 Proposed Budget would include standard technical reductions to DON's appropriations for labor for annual wages and retirement contributions.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



There would be little change in the support to DON from GF and SBT (Other Sources in Figure 2) in the 2026 Proposed Budget compared to 2026 Endorsed Budget. All the \$2.8 million SBT would support the Healthy Food Fund in the Community Grants BSL.

II. BUDGET LEGISLATION

1. MO Major Institutions and Schools Program ORD

This legislation would transfer the Major Institutions and Schools program from DON to OPCD. The Major Institutions and Schools program provides staff support to community related to Major Institution Master Plans and Public School development standard departures. See the OPCD Policy Overview and Policy Considerations for more information and issue identification.

2. CBO 2025 Year-End Supplemental Ordinance

This legislation would abandon \$827,000 GF of unspent Neighborhood Matching Fund appropriations from pre-2025 budget years. This change would not impact grant funding in 2025.

3. CBO 2025 Year-End Grant Ordinance

This legislation would increase DON's 2025 appropriation authority by \$550,000 with grant funding from the Port of Seattle and Sound Transit.

The Port would provide \$200,000 to support the program to create sustainable career pathways in port-related industries for limited English proficiency immigrants and refugees. No local match would be required.

The legislation would also accept \$350,000 in grants from Sound Transit to enhance the functionality of DON's historic resource databases to facilitate decreased review times and increased transparency in project review and permitting. No match would be required.

FINANCE AND ADMINISTRATIVE SERVICES (FAS)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: EDIN SISIC

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Bond Interest and Redemption	\$1.1M	\$0.9M	(17.9%)	\$0.9M	0.0%
Citywide Admin Services	\$17.4M	\$19.1M	9.8%	\$17.1M	(10.4%)
Citywide Operational Services	\$99.8M	\$103.2M	3.4%	\$106.2M	2.8%
Debt Issuance Cost - LTGO	\$1.7M	\$3.1M	87.5%	\$1.1M	(64.5%)
Debt Issuance Cost - UTGO	\$1.4M	\$0.0M	(100.0%)	\$1.6M	
Fleet Capital Program	\$25.9M	\$18.1M	(30.1%)	\$19.5M	7.5%
Indigent Defense Services	\$14.1M	\$14.1M	0.1%	\$14.7M	3.9%
Jail Services	\$27.2M	\$28.1M	3.2%	\$25.2M	(10.4%)
Judgment & Claims Claims	\$9.5M	\$5.5M	(42.0%)	\$5.5M	0.0%
Judgment & Claims Litigation	\$36.5M	\$34.2M	(6.3%)	\$34.7M	1.3%
Judgment & Claims Police Action	\$10.4M	\$6.4M	(38.6%)	\$6.4M	0.0%
Leadership & Administration	\$73.7M	\$76.1M	3.3%	\$77.4M	1.7%
Office of City Finance	\$36.0M	\$38.4M	6.8%	\$40.3M	4.9%
Other FAS Services	\$2.2M	\$2.3M	2.9%	\$2.3M	(0.2%)
Public Services	\$24.2M	\$25.0M	3.3%	\$25.1M	0.4%
Transit Benefit	\$5.4M	\$5.6M	3.0%	\$4.3M	(23.6%)
UTGO Debt Service	\$16.2M	\$16.2M	(0.1%)	\$16.2M	0.0%
Operating Subtotal:	\$402.6M	\$396.3M	(1.5%)	\$398.2M	0.5%
Capital Budget					
ADA Improvements	\$1.4M	\$2.4M	77.2%	\$1.5M	(38.1%)
Asset Preservation - Schedule 1 Facilities	\$6.7M	\$6.7M	0.0%	\$6.7M	0.0%
Asset Preservation - Schedule 2 Facilities	\$5.9M	\$5.5M	(7.2%)	\$7.3M	32.8%
FAS Oversight-External Projects	\$1.9M	\$1.3M	(33.0%)	\$1.5M	15.5%
FAS Project Delivery Services	\$4.7M	\$4.7M	0.0%	\$4.7M	0.0%
General Government Facilities - General	\$13.3M	\$14.7M	10.2%	\$12.9M	(12.0%)
Neighborhood Fire Stations	\$6.7M	\$6.7M	(1.1%)	\$6.2M	(7.0%)
Public Safety Facilities Police	\$0.0M	\$0.0M		\$0.6M	
Public Safety Facilities Fire	\$16.8M	\$0.0M	(100.0%)	\$9.8M	
CIP Subtotal:	\$61.5M	\$41.9M	(31.8%)	\$51.1M	21.9%
Total:	\$464.0M	\$438.3M	(5.6%)	\$449.4M	2.5%

I. OVERVIEW AND SUMMARY

The Department of Finance and Administration Services (FAS) provides:

- Internal services to other City departments, such as purchasing and contracting, facilities management, fleet management, real estate services, and capital development services;
- External customer services, through the Customer Service Bureau and the Seattle Animal Shelter; and
- Regulatory services, such as administration and enforcement of regulatory licenses and consumer protection.

For budgetary purposes, FAS also serves as the repository for appropriations for judgment and claims, jail services contracts, indigent defense contracts, and transit benefits paid to City employees.

The Office of City Finance (OCF) is an independent office housed within FAS. Among other things, OCF manages and collects City taxes, licenses businesses to operate within the City, manages City payroll, processes remittances to the City, and provides risk management services.

The 2026 Proposed Budget for FAS increases by approximately \$11.1 million, or 2.5 percent, relative to the 2026 Endorsed Budget. While the overall operating appropriations remain relatively unchanged (0.5 percent), proposed adjustments within FAS' capital budget increase by \$9.2 million (22 percent), as described in section B, below.

A. Operating Budget

FAS's proposed operating budget increases by approximately \$1.9 million relative to the 2026 Endorsed Budget. Notable increases include:

- \$2.1 million (FAS Fund) to reflect anticipated expenditures for external vendors that maintain the City's fleet. Over the past 4 years, the external fleet vendor maintenance expenditures have averaged \$4 million, and this proposed adjustment would bring the total maintenance budget to \$4 million, thus reducing FAS's need to request additional funds annually via supplemental budget ordinance. This is an ongoing increase which is funded in 2026 using one-time FAS fund balance.
- \$1.4 million (Fleet Capital Fund) to bring the Fund in line with anticipated expenditures in 2026. The Fleet Capital Fund operates as a sinking fund, which collects a relatively steady stream of revenue annually with the goal of having sufficient cash balance to cover fleet purchase expenditures when they come due. The expenditure levels fluctuate, sometimes substantially, from year to year, necessitating this annual adjustment. The internal central cost rates paid by City departments to FAS would be increased to offset this additional appropriation.
- \$1.2 million (FAS Fund) for various financial system contracts within the Office of City Finance (OCF). OCF manages several contracts that support citywide financial programs, and according to the department, this increase is necessary for key citywide systems that support critical operating infrastructure for the City's financial system. This is an ongoing increase which is funded in 2026 using one-time FAS fund balance.
- \$1.2 million (General Fund) for one-time and ongoing administrative costs in the implementation of changes to the Business & Occupation Tax (B&O Tax) due to the Seattle Shield Initiative. One-time funding (\$665k) supports a temporary Management Systems Analyst and changes to the FileLocal system. The proposed ongoing appropriations (\$485k) support communications, outreach, and customer service needs related to the B&O Tax system changes, including an Outreach Coordinator and three Customer Service Representatives.

- \$1 million (FAS Fund) to reflect a portion of needed maintenance costs for City-owned buildings due to aging infrastructure, insufficient capital replacement funding, and deferred maintenance caused by the COVID pandemic. FAS Facility Operations Division started addressing the backlog in 2023. Since maintenance has been deferred for so long FAS has faced more costly repairs. Another factor in the increase in maintenance needs is the lack of increased funding for capital replacements to support the long-term safety and operability of the 120 facilities that FAS owns and operates. Capital replacement would reduce ongoing maintenance and emergency costs. This is an ongoing increase which is funded in 2026 using one-time FAS fund balance.
- \$235,000 (GF) to expand Joint Enforcement Team (JET) – a joint effort between FAS, SPD, SFD, and SDOT to conduct inspections of nightclubs, bars, restaurants, and other businesses at peak after-hours times to help them maintain a safe environment for patrons and the community. This proposed appropriation would support the addition of 1 Licenses and Standards Inspector FTE and training budget for topics such as use of force, equipment, fire safety, report writing, fake IDs, emergency response and club drugs. The baseline budget for JET operations is \$220,000. The 2026 Proposed Budget includes increases of \$762,000 in FAS, SFD and SDOT, for a total ongoing appropriation of approximately \$1 million. These investments will enhance staffing for increased inspections each month (from current level of 18 outings to 50 outings annually) and broaden the training opportunities available for nightlife businesses.

Notable decreases in FAS's operating budget include:

- \$2.9 million (General Fund) reduction related to jail services. The City has a long-term inter-local agreement with King County (KC) to provide jail services for the City's misdemeanants through 2030. KC instituted booking restrictions in 2020 limiting the number of bookings the Seattle Police Department could bring to the KC jail. South Correctional Entity (SCORE) facility was going to be used to book and hold misdemeanants arrested for offenses that fell outside King County jail booking restrictions. Subsequently, KC lifted booking restrictions in January of 2025, and the City can book all misdemeanors without restriction. The SCORE facility agreement was never executed, and this funding is no longer required.
- \$2.2 million (FAS Fund) reduction for fuel usage and associated costs. The 2026 Endorsed budget was based on higher projected fuel prices which have since declined.

B. Capital Budget

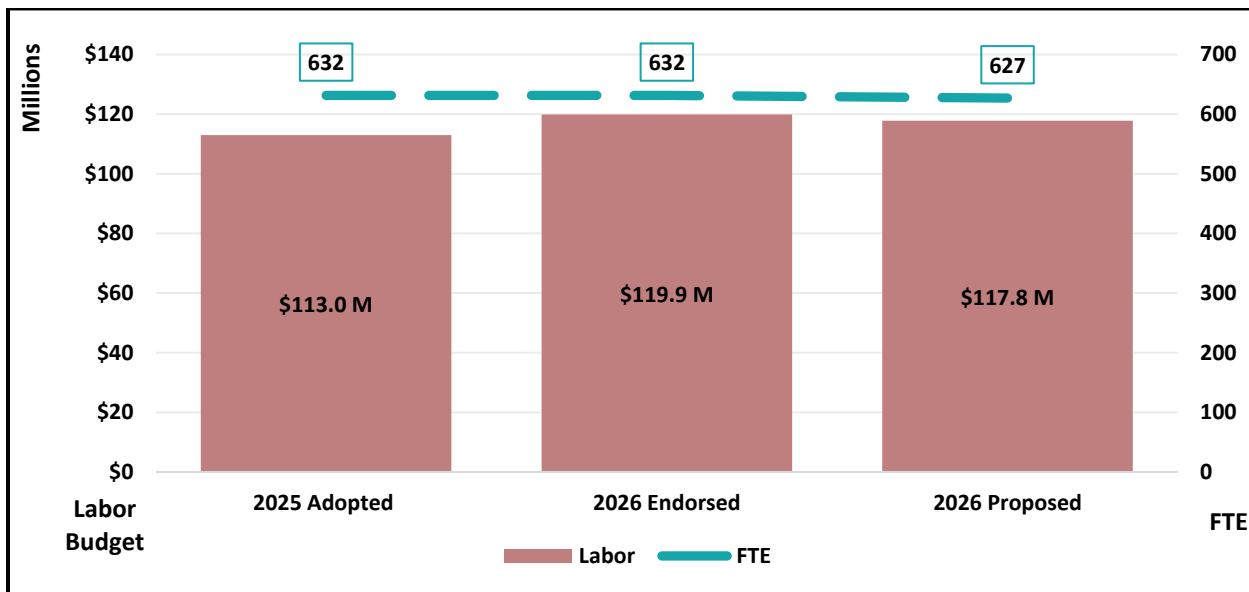
FAS's 2026 Proposed CIP portfolio increases from \$41.9 million to \$51.1 million, a \$9.2 million net increase. This increase is primarily due to bond issuance realignment and schedule shifts for various projects, as itemized in Chart 1 below. Corresponding project appropriation reductions are itemized in the 2025 Year-End Supplemental and described in the Budget Legislation section below. In addition to shifting appropriations between years, FAS proposes increasing the Asset Preservation program in 2026 by \$1.8 million. This is an ongoing asset maintenance program supported by space/rent rates charged to departments. This specific increase would add REET funding for smaller energy efficiency and decarbonization projects.

Chart 1. Proposed Adjustments in the 2026 CIP due to Bond Issuance Timeline Changes

CIP Project	Change Amount
Fire Station 31 Replacement	\$8.1 M
Fire Station 31 Temporary Station	\$1.8 M
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	\$1.0 M
Waterfront Operations and Tribal Interpretive Center	\$1.0 M
ADA Improvements - FAS	(\$0.9 M)
Electrical Infrastructure Upgrades	(\$3.5 M)

C. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



Labor Costs decreased by \$2.1 million, representing 1.7 percent of labor costs, due to downward technical adjustments to wage inflation and retirement contributions that affect most departments' proposed budgets. This reduction also reflects a \$1.3 million reduction in transit benefit rates (from \$5.6 million to \$4.3 million) to better reflect projected transit usage. The City's transit benefit program (ORCA cards and ferry subsidy) appropriations are housed in FAS's budget and billed to departments directly based on final usage costs.

The 4.5 FTE reduction is primarily due to the abrogation of 12.5 positions that were restored for 6 months during the 2025-2026 budget process. The Council adopted Council Budget Action [CBO-002-A](#), which extended employment through June 2025 for some employees originally scheduled to be laid off in January 2025 in the Proposed Budget. In addition, FAS abrogated two sunset positions and proposes eliminating a vacant Treasury Strategic Advisor, as this position is no longer needed within the OCF's Treasury program. Lastly, the Proposed Budget transfers the parking meter collections unit (3 FTE) to the Seattle Department of Transportation, which installs and operates the parking meters.

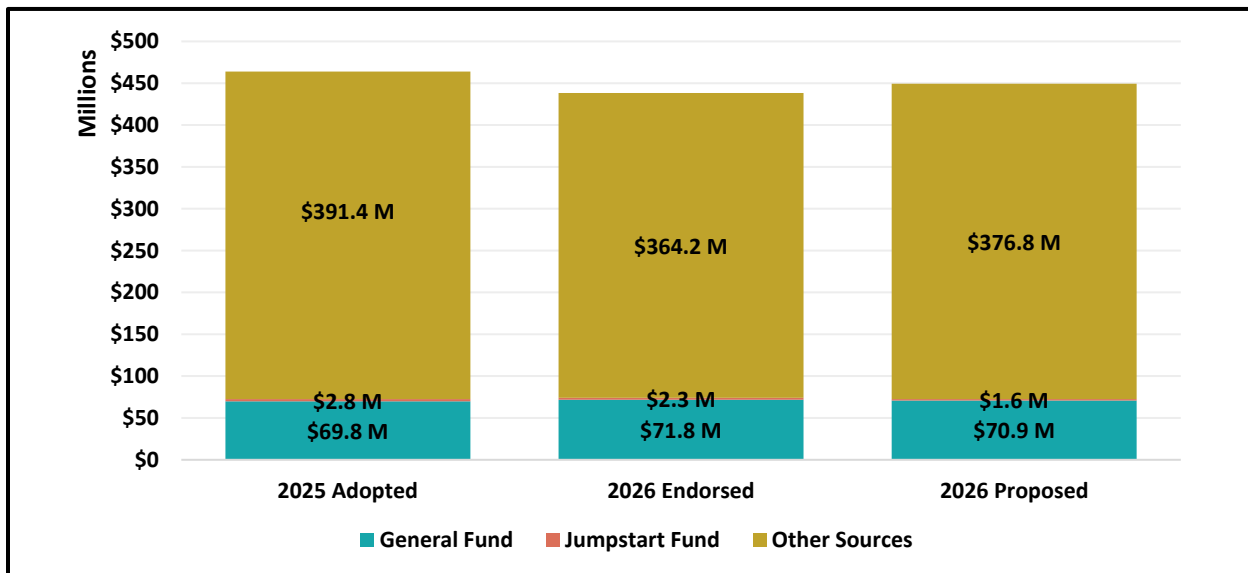
These reductions are offset by 14 proposed FTE additions within FAS, including:

- 4 FTE to implement the restructuring changes to the Business & Occupation (B&O) Tax system. This is ongoing GF proposal which would support communications, outreach, and customer service needs related to the B&O Tax system changes, including an Outreach Coordinator and three Customer Service Representatives.
- 3 FTE Auto Mechanics focused on providing maintenance for Seattle City Light vehicles and equipment. FAS has 58 FTE mechanics that provide maintenance for the City's fleet. In total, adding these positions increases capacity by 4,500 mechanic service hours which would allow the City to better meet obligations to properly maintain the fleet. Most of these ongoing costs will be paid by City Light through rates charges.
- 1 FTE for Joint Enforcement Team (JET) expansion, which is an interdepartmental effort to increase the number of after-hours establishment inspections and offer training opportunities for businesses. For additional JET information, see the Operating Budget section above.

- 1 FTE Veterinarian Assistant (VA) within Seattle Animal Shelter's (SAS) veterinarian services team. This proposal would convert a current temporary VA to a permanent role and use the current baseline budget to fund it, so additional appropriations are not being requested with this proposal. According to FAS, continuance of this position is needed to prevent the Shelter from falling below the industry standard for shelter veterinary medical services. Losing this position would lead to fewer spay and neuter surgeries, lower General Fund revenue, reduced vaccination numbers and less outreach overall to the shelter community.
- 2 FTE Customer Service Representatives to implement the voter-approved Social Housing Tax. These positions will support ongoing collection and administrative support for the Tax, supported by the GF.
- 1 FTE Accounting and Payroll Technician to restore a position in OCF that was eliminated during the 2025-2026 budget process. According to FAS, this position is filled and needed for payroll support, including the ongoing implementation of the Workday system. This proposal would only add position authority; no additional funding is currently proposed to fund this position.
- 2 FTE to create a new Human Resources (HR) unit within OCF by adding a manager and a Sr. Strategic Advisor. Until now, OCF's HR needs have been met with a term-limited Manager and a Recruitment & Benefits Specialist position, both of which were absorbed by the department's base budget. With those temporary positions now expiring without the option to extend, dedicated ongoing staff are needed to provide consistent HR capacity and support. This proposal would only add position authority, and these positions would be funded with FAS's baseline budget.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



FAS's proposed GF appropriations increase by \$844,000 (1 percent) compared to the 2026 Endorsed Budget. Most notable changes include proposed appropriations for B&O and Social Housing Tax changes and implementation, JET expansion, and other inflation-related increases. These are offset by downward wage adjustments and a \$2.9 million reduction in jail service costs. These changes are discussed in the operating budget section above. The JumpStart Fund appropriations decrease of \$636,000 reflects an updated debt service schedule. Similarly, changes in other FAS funds are primarily technical to align capital project schedules and debt service payments, along with related proposed changes discussed in the operating and capital budget sections above.

II. BUDGET LEGISLATION

1. OCF Multipurpose LTGO Bonds 2026 ORD

This proposed bill would provide legal authority to issue bonds in fiscal year 2026, to provide a total of \$38.2 million for projects in the 2026 Proposed Budget and the 2026-2031 CIP, as follows (with the approximate bond-financed project cost):

- Electrical Infrastructure Upgrades (\$3.5 million)
- City Hall Plaza (\$5.6 million)
- Waterfront Operations and Tribal Interpretive Center (\$1.0 million)
- Fire Station 31 (\$8.1 million)
- Human Capital Management System (\$13.2 million)
- Drive Clean Seattle Fleet Electric Vehicle Infrastructure (\$1.0 million)
- Computing Services Architecture (\$2.6 million)
- Data and Telephone Architecture (\$2.1 million)
- Issuance Costs and pricing Adjustments (\$1.1 million)

2. CBO 2025 Year End Supplemental ORD

This legislation includes 2025 Budget adjustments that reflect FAS's increased appropriation needs and aligns bond issuances with capital project schedules, resulting in an overall \$8.3 million appropriations decrease in the 2025 Revised Budget. This is primarily due to shifting \$16.7 million of bond issuance and related appropriations for Fire Station 31 from 2025 to 2026.

Notable supplemental budget increases in the operating budget include:

- \$2 million facilities maintenance appropriation to cover maintenance needs of FAS-owned properties, which have exceeded the base budget. This increase is funded by one-time fund balance in FAS Fund.
- \$1.2 million to cover vehicle repairs and maintenance needs, supported by central rates charged to departments based on actual expenditures for this maintenance.
- \$672,000 in the Office of City Finance to support B&O Tax restructuring system changes in 2025.
- \$644,000 for costs associated with a new centralized dispatch contract for dispatching wheelchair-accessible transportation services in Seattle, supported by one-time fund balance in the Wheelchair Accessible Service Fund.
- \$100,000 for higher than anticipated costs for disposing of abandoned RVs in the public right of way.

Lastly, the bill includes a revenue-backed appropriations increase and appropriation transfers between capital projects which do not have an impact on the department's overall budget.

3. OCF General Business License Amendment ORD

The City requires all persons engaging in business in the city to obtain a business license and to obtain a business license tax certificate, subject to a mandatory, minimum threshold. This minimum threshold relieves businesses that are not located in the city and that conduct only a small amount of business in the city from the obligation of obtaining a business license and a business license tax certificate. This bill increases the annual minimum business license threshold in the City of Seattle from \$2,000 to \$4,000 and includes an automatic periodic increase based on cumulative inflation.

FIREFIGHTERS PENSION (FPEN)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TOM MIKESELL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Firefighter's Pension	\$26.5M	\$27.5M	3.8%	\$27.5M	0.0%
Total:	\$26.5M	\$27.5M	3.8%	\$27.5M	0.0%

I. OVERVIEW AND SUMMARY

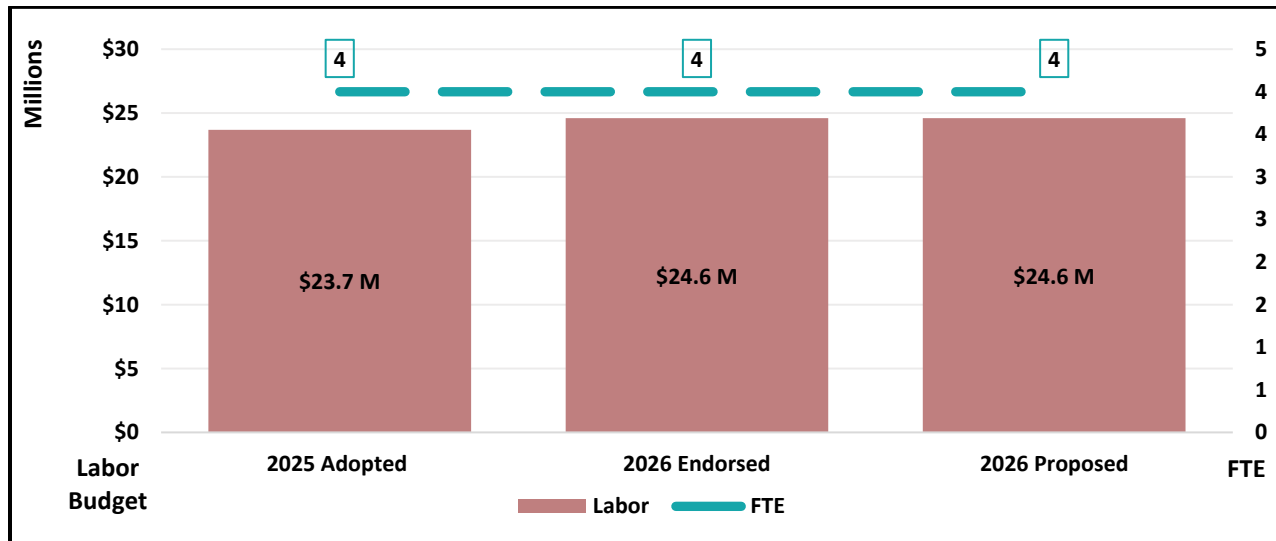
The 2026 Proposed Budget for the Firefighter's Pension is essentially unchanged relative to the 2026 Endorsed Budget, reflecting only minor technical adjustments to standard costs and the Actuarial Account, which acts as a reserve for future pension obligations for eligible firefighters and their beneficiaries.

A. Operating Budget

As discussed in the Overview and Summary, the 2026 Proposed Budget for the Firefighter's Pension includes only minor changes above endorsed budget levels.

B. FTE & Labor Changes

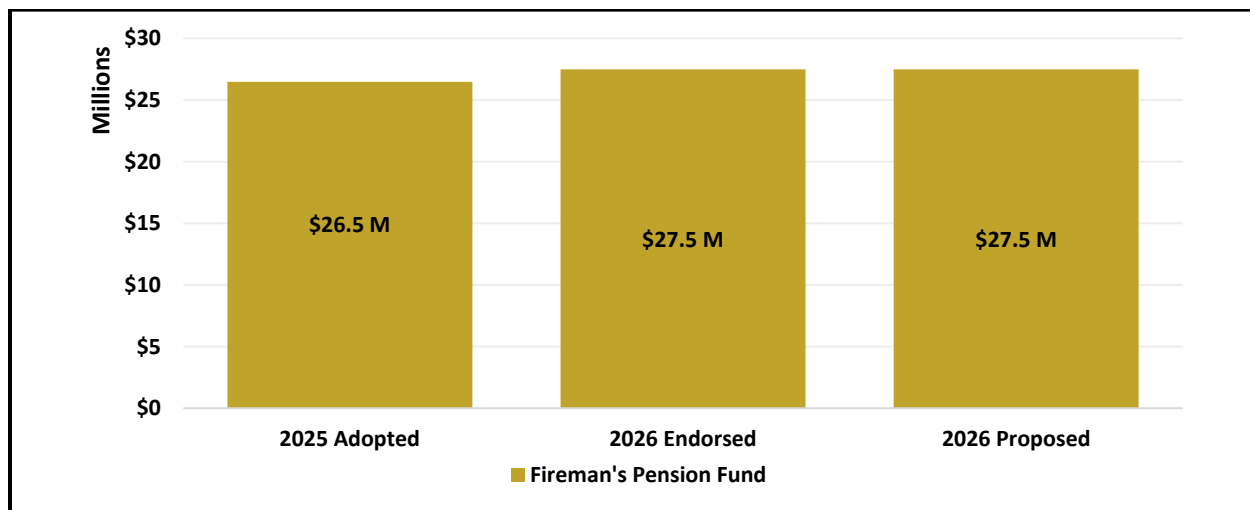
Figure 1. FTE & Labor Budget Summary



Staffing levels are unchanged in the 2026 Proposed Budget compared to the endorsed amount, reflecting four FTE positions.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The Firefighter's Pension budget is funded entirely by the Fireman's Pension Fund, which is supported by a transfer in of property tax revenues from the General Fund and fire insurance premium taxes. As discussed above, the 2026 Proposed appropriations from the Fireman's Pension Fund in the Firefighter's Pension reflects only a minor increase over the 2026 Endorsed Budget, to fund technical adjustments.

OFFICE OF HEARING EXAMINER (HXM)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: KETIL FREEMAN

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of the Hearing Examiner	\$1.3M	\$1.4M	5.0%	\$1.4M	(0.6%)
Total:	\$1.3M	\$1.4M	5.0%	\$1.3M	(0.6%)

I. OVERVIEW AND SUMMARY

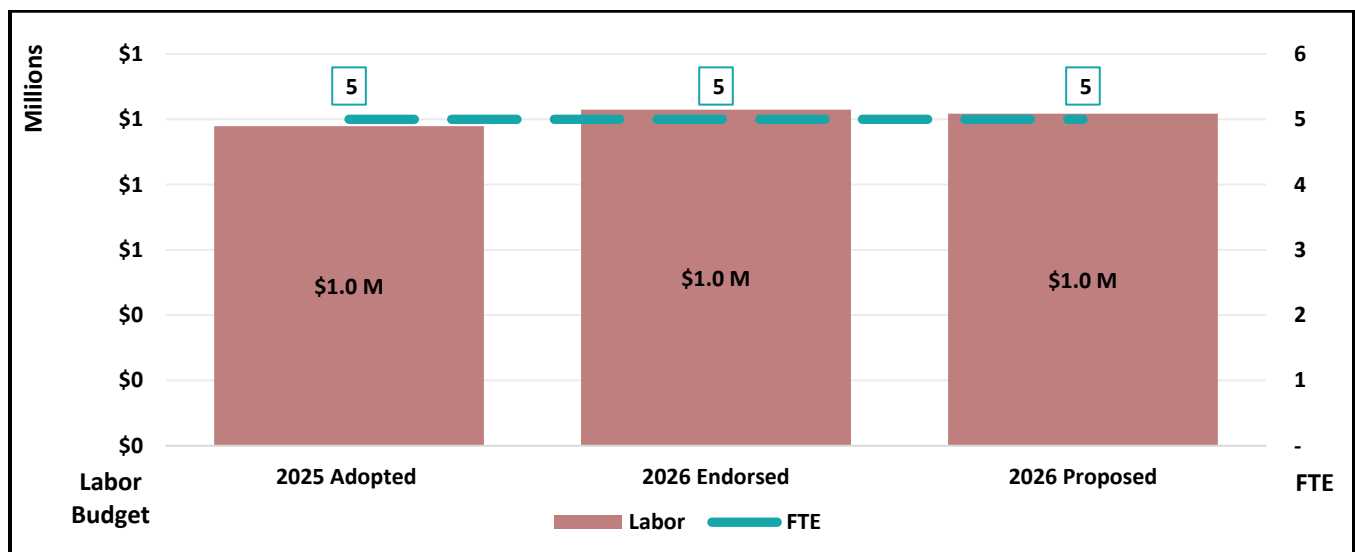
The Office of the Hearing Examiner (HXM) acts as the City’s administrative law judge and adjudicates disputes related to the application and administration, by various departments, of the Seattle Municipal Code, including the Land Use Code, Office of Labor Standards Ordinances, Office for Civil Rights Ordinances, and the Seattle Fire Code. The HXM also conducts open record hearings and makes recommendations for quasi-judicial decisions made by the Council. The HXM consists of 5 FTE: the Hearing Examiner, a deputy hearing examiner, an executive assistant, a legal assistant, and an administrative specialist.

A. Operating Budget

The 2026 Proposed Budget for the HXM would decrease by 0.6 percent from the endorsed. These changes are associated with changes to internal service costs, adjusted annual wage increases, and reimbursements from hearing examiner services offered to other jurisdictions. The net effect of these changes in proposed revenues and expenditures is a proposed reduction in appropriations over the 2026 Endorsed Budget of approximately \$8,000.

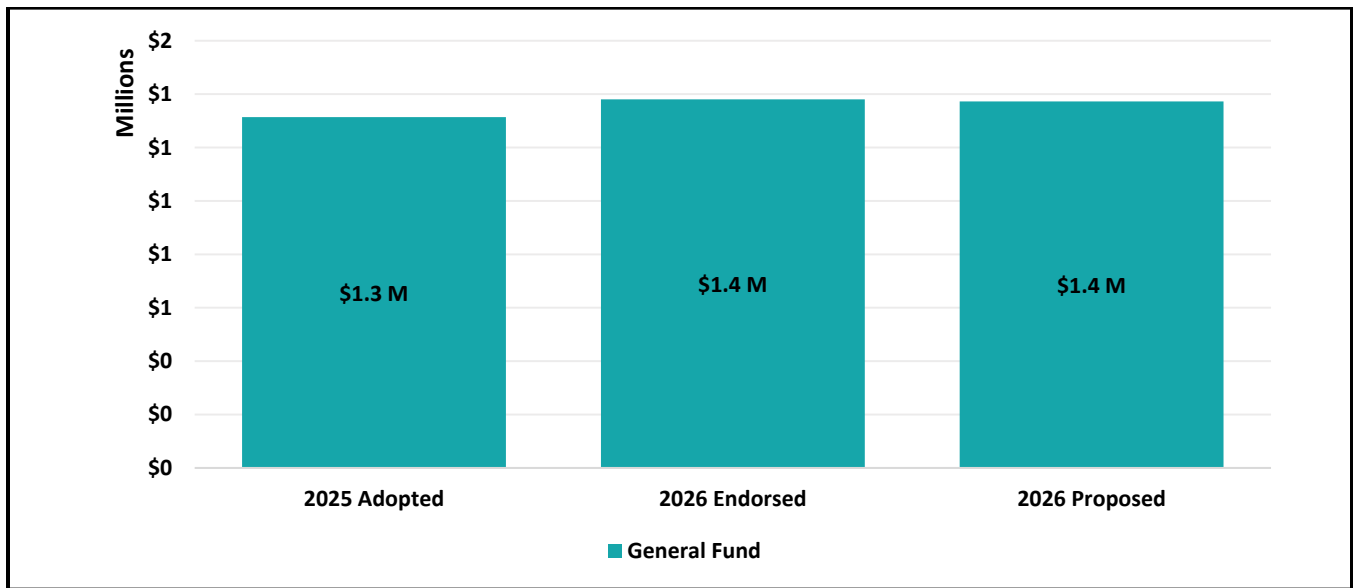
B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



LEGISLATIVE DEPARTMENT (LEG)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BEN NOBLE

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Leadership and Admin	\$5.0M	\$5.3M	5.2%	\$5.3M	(0.3%)
Legislative Department	\$17.7M	\$18.7M	5.1%	\$18.4M	(1.6%)
Total:	\$22.8M	\$23.9M	5.2%	\$23.6M	(1.3%)

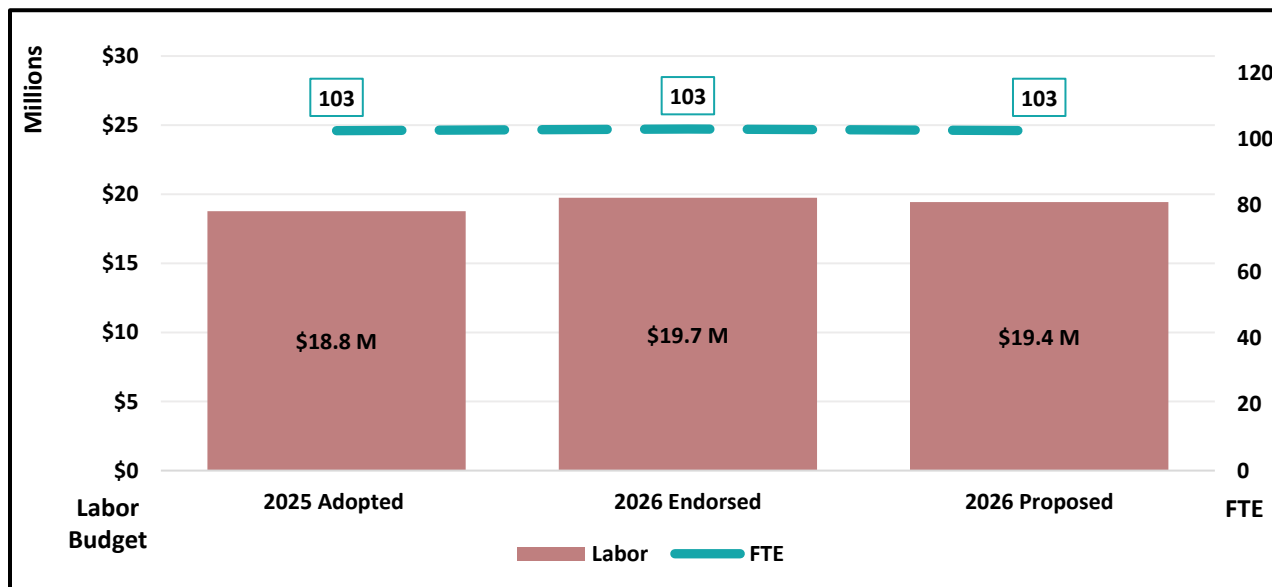
I. OVERVIEW AND SUMMARY

A. Operating Budget

The 2026 Proposed Budget for the Legislative Department (Leg) remains effectively unchanged from the 2026 Endorsed Budget. Position authority remains the same, and the modest funding changes are driven by City-wide technical adjustments.

B. FTE & Labor Changes

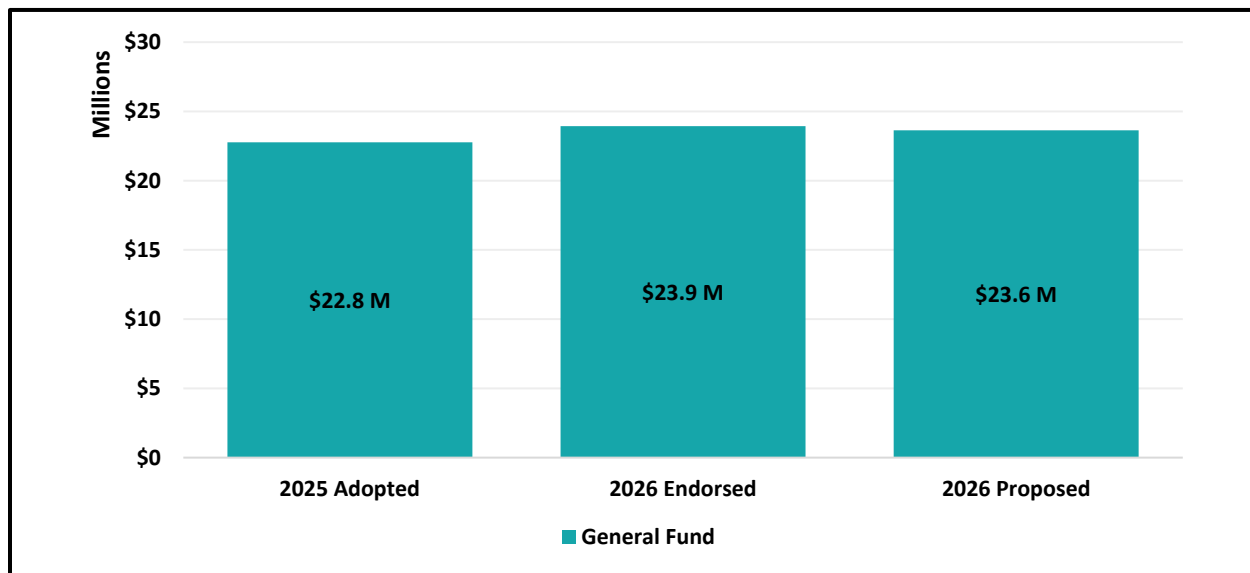
Figure 1. FTE & Labor Budget Summary



Staffing levels in the Legislative Department remain unchanged from 2025 and from the 2026 Endorsed Budget. The modest decrease in labor costs between the Endorsed and the Proposed is due to lower-than-anticipated inflation. Many of the City's labor contracts are indexed to inflation, and the 2026 Endorsed budget assumed a higher rate of inflation than was ultimately realized.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



As shown in the chart above, the General Fund provides all the funding upon which the Legislative Department relies. That said, through centralized cost allocations, a share of the costs associated with some Legislative Department functions, such as the time that Central Staff spends on Seattle City Light and Seattle Public Utilities issues, are charged to other funds. Payments are deposited into the General Fund and then directed to the Legislative Department.

MAYOR'S OFFICE (MO)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BEN NOBLE

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of the Mayor	\$15.1M	\$16.0M	5.6%	\$15.9M	(0.4%)
Total:	\$15.1M	\$16.0M	5.6%	\$15.9M	(0.4%)

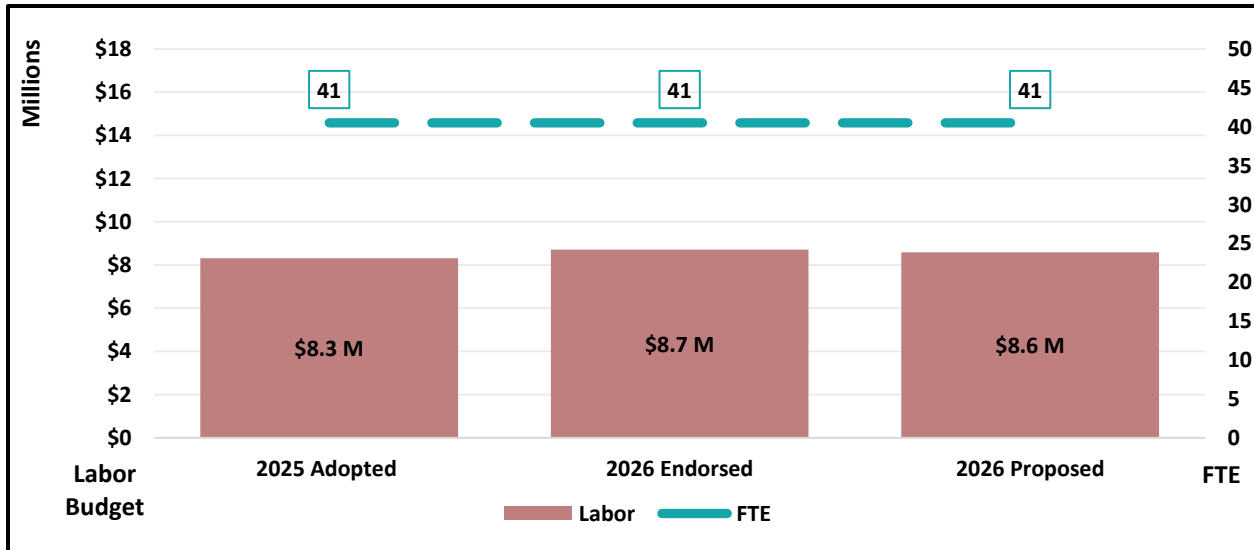
I. OVERVIEW AND SUMMARY

A. Operating Budget

The 2026 Proposed Budget for the Mayor's Office (MO) remains effectively unchanged from the 2026 Endorsed Budget. Overall funding changes are entirely attributable to City-wide technical changes, and the Mayor has proposed no position changes for his office.

B. FTE & Labor Changes

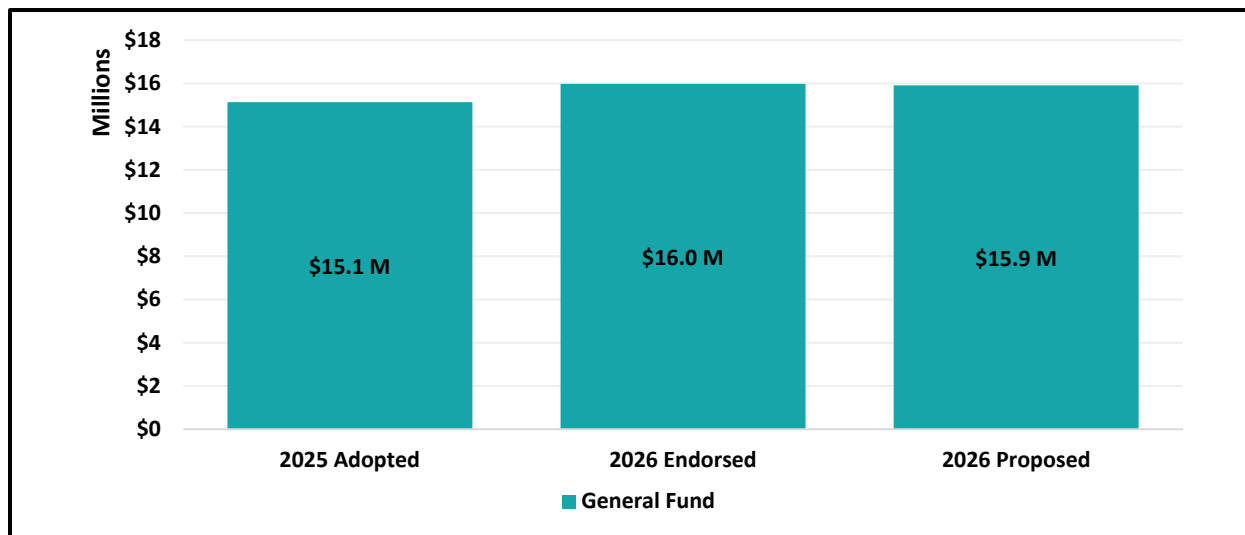
Figure 1. FTE & Labor Budget Summary



The Mayor's Office staffing levels have remained unchanged, at 40.5 FTE, since 2024. That said, staff from other departments have been "detailed" to the Mayor's Office to work under the more direct management and oversight of Mayor's Office staff.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



As illustrated in the chart above, the Mayor’s Office Budget relies on the General Fund for 100 percent of its funding. That said, a grant from the Casey Family Program of \$500,000 provides a portion of the Office’s overall \$15.9 million budget. This grant, awarded annually since 2023, provides funding for three positions focused on researching, planning, and implementing public safety policies and programs. The City deposits these grant resources into the General Fund, and as a result, they are not identified as a distinct funding source in the tables and charts provided in this overview.

II. BUDGET LEGISLATION

1. 2026 Annual Grant Acceptance

Consistent with the description above, the 2026 Annual Grant Acceptance Ordinance accepts a \$500,000 grant from the Case Family Program to support three public-safety-related positions.

OFFICE OF ECONOMIC DEVELOPMENT (OED)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: JASMINE MARWAHA

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Business Services	\$22.0M	\$22.3M	1.4%	\$29.2M	31.1%
Leadership and Administration	\$9.2M	\$9.1M	(1.5%)	\$11.5M	26.8%
Total:	\$31.2M	\$31.3M	0.6%	\$40.7M	29.8%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Office of Economic Development is \$9.4 million more than the 2026 Endorsed Budget, a 29.8% increase. This increase is primarily driven by one-time investments in new funding initiatives to support businesses, described below.

A. Operating Budget

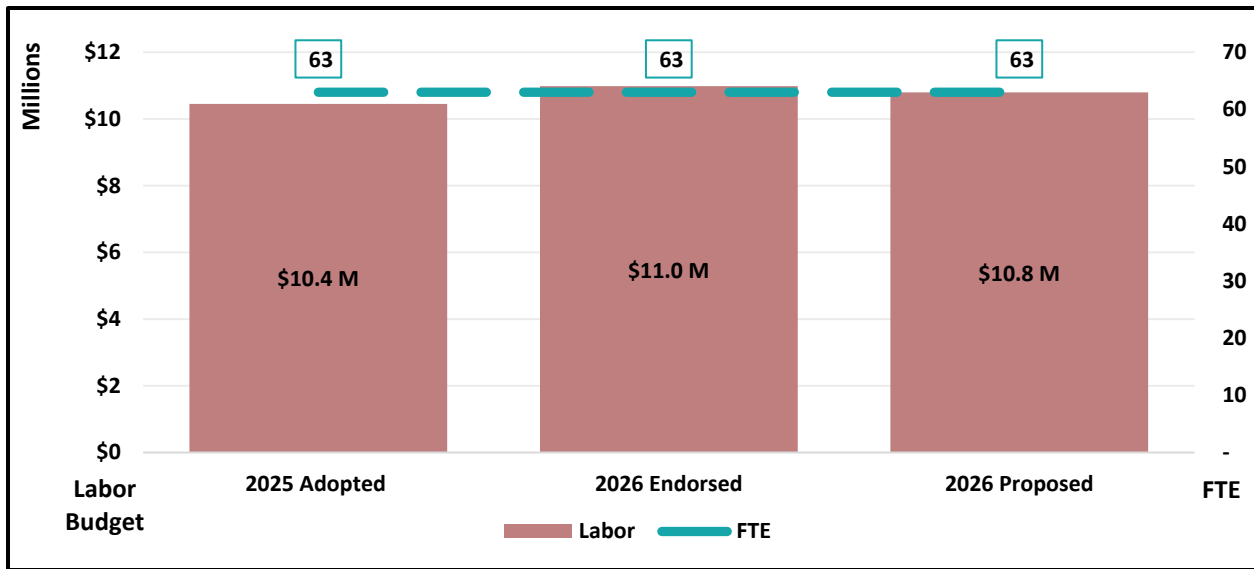
Significant increases in OED's 2026 Proposed Budget include the following one-time additions:

- \$2.5 million (Jumpstart Fund) for a "Back to Business" Fund, which will provide grants to businesses or neighborhood business districts to continue the [Storefront Repair Program](#) as well as institute preventive security measures, such as Crime Prevention Through Environmental Design (CPTED).¹
- \$4 million (General Fund) for a "Stabilize, Activate, and Invest Locally" (SAIL) fund to provide intensive support and coordination of City investments to select neighborhoods. Unlike the Back to Business Fund, the SAIL Fund would fund activities executed across multiple departments. OED anticipates Little Saigon to be the first neighborhood to receive support, likely to be followed by Lake City. Based on lessons learned from these neighborhoods, they will expand to others.
- \$200,000 (Jumpstart Fund) for the Phố Đẹp Initiative, focused on business-related support in the Little Saigon neighborhood, such as technical assistance for businesses or activation of vacant spaces.
- \$700,000 (General Fund) to support neighborhood grocers, to either launch or expand food access in low-income neighborhoods or those with limited access to groceries.
- \$1 million (General Fund) for a Grocery Store Security Fund, which would fund similar physical improvement activities as the Back to Business Fund, but with a focus on grocery stores.
- \$500,000 (General Fund) for a Business Climate Assessment, to create an updated strategic plan that includes an assessment of Seattle's economic policies and practices, comparisons to other jurisdictions, and recommendations for future actions.
- \$250,000 (General Fund) to support capital costs for the development of a community workforce training center, to be developed and operated by Uplift Northwest.
- \$400,000 (Jumpstart Fund) to support development of a customer relationship and case management system, using 2025 underspend from the Business Community Ownership Fund, discussed in Section III.

¹ This is in addition to \$800,000 ongoing to support the Storefront Repair Fund (SRF), which was allocated by Council in the 2025 Adopted Budget. According to OED, they received feedback from businesses to expand the SRF to more proactively prevent vandalism. OED will continue to analyze demand and public safety data in deciding how the ongoing funding is spread among the three elements of the Back to Business Fund.

B. FTE & Labor Changes

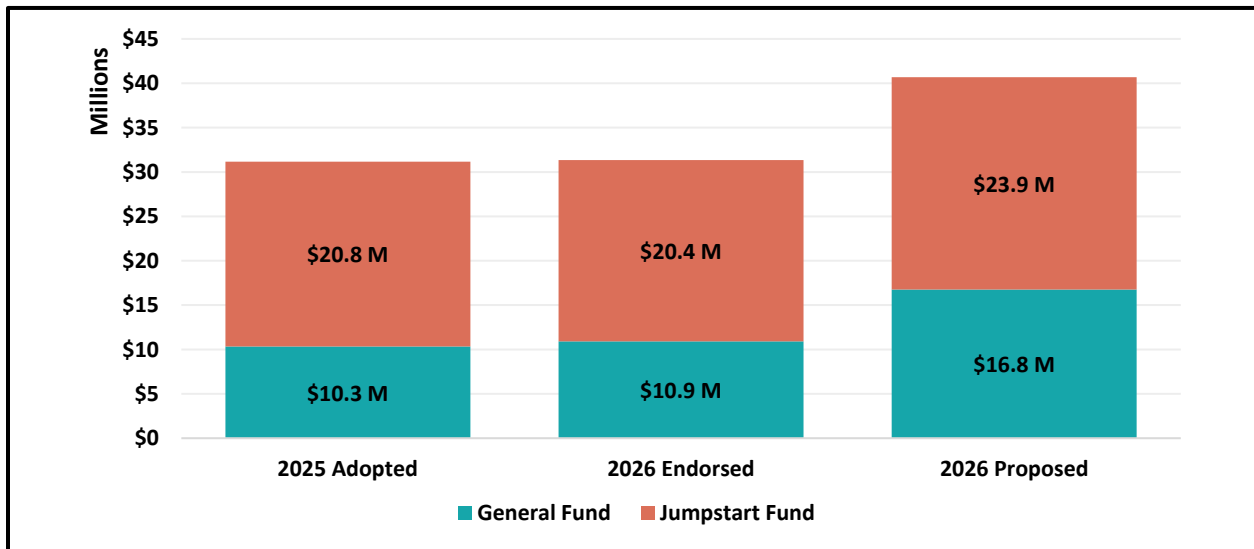
Figure 1. FTE & Labor Budget Summary



The 2026 Proposed Budget does not include any changes to FTEs and reflects technical adjustments in accordance with citywide standard costs and bargained wage adjustments.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The 2026 Proposed Budget includes one-time increases in JumpStart Fund appropriations of \$3.5 million, and General Fund appropriations of \$5.9 million, over the 2026 Endorsed Budget. These funds face long-term balancing challenges stemming from increased costs for current levels of services and decreasing revenues. For discussion on the General Fund's sustainability, please see the General Fund Balancing and Sustainability Analysis paper.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Scale and Prioritization of OED Budget Increase

As mentioned above, the additions to OED's 2026 Proposed Budget are significant – a 30 percent increase over the 2026 Endorsed Budget – and supported by funds that face long-term balancing challenges. Some proposed increases represent expansions of current programs, while other proposed expenditures are less defined. These increases may also create expectations in community for ongoing support beyond 2026. Council may wish to repurpose, scale, or provide direction for these proposed changes.

III. BUDGET LEGISLATION

1. CBO 2025 Year-End Supplemental Ordinance

This proposed legislation would make the following adjustments to the 2025 Adopted Budget:

- Reduce appropriation authority by \$400,000 JumpStart Fund, abandoning underspend in the Business Community Ownership Fund, which will instead be used in OED's 2026 Proposed Budget to support development of a customer relationship and case management system.
- Increase appropriation authority by \$150,000 GF to support catenary street lighting projects in Belltown and Capitol Hill.
- Transfer of appropriation authority from one BSL to another, to align appropriation authority with anticipated expenditures and correct errors in the 2025 Adopted Budget.

2. CBO 2025 Year-End Acceptance Ordinance

The 2025 Year-End Grant Acceptance bill would authorize OED to accept a grant of \$291,000 from the Washington State Department of Commerce to lease space for the "AI House" – where nonprofit and academic institutions incubate artificial intelligence startups and develop and teach AI curricula to workers – as well as the "Seattle Climate Innovation Hub" – a business and technology incubator designed to cultivate the next generation of clean energy technology companies in Seattle. The period of performance for this grant runs through June 30, 2026. This grant does not require a local match, though OED will be matching with \$250,000 in baseline funding to support program design at both, and will not result in additional ongoing costs. OED is currently partnering with [Ada Developers Academy](#) and [AI2 Incubator](#) to create the AI House, [UW CoMotion](#), [VertueLab](#), and [9Zero to create the Seattle Climate Innovation Hub](#).

OFFICE OF EMERGENCY MANAGEMENT (OEM)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: KARINA BULL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Emergency Management	\$3.1M	\$3.2M	5.0%	\$4.2M	31.3%
Total:	\$3.1M	\$3.2M	5.0%	\$4.2M	31.3%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Office of Emergency Management (OEM) increases by \$1 million (31.3 percent) and 2 FTE relative to the 2026 Endorsed Budget. The changes reflect increased investments in community outreach and emergency preparedness initiatives; a new approach to funding two existing positions that have been previously supported by federal grants; and technical adjustments due to internal service costs, annual wage increases, and City retirement contributions.

A. Operating Budget

OEM's 2026 Proposed Budget includes an increase of \$1 million to enhance community outreach and emergency preparedness initiatives and directly fund 2.0 FTE emergency management positions that are currently filled and have been previously supported by federal grants that are not expected to be available.

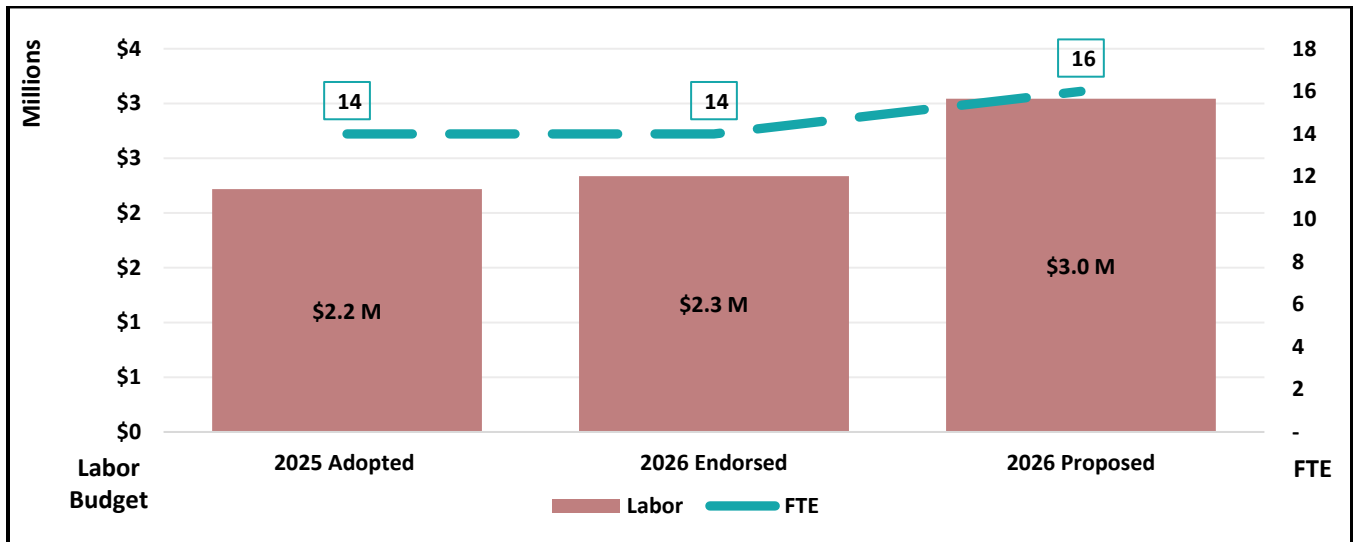
The investment (\$665,000) in community outreach and emergency preparedness would address capacity concerns identified in an independent organizational assessment of the office as follows:

- Add 2.0 FTE (1.0 FTE Communications Manager and 1.0 FTE Community Outreach and Training Specialist) to oversee and implement new programs;
- Expand community engagement and outreach to increase emergency preparedness across communities; and
- Promote the Alert Seattle program, estimating that every dollar spent on outreach results in at least one more registrant.

The investment (\$380,000) in direct funding for 2.0 FTE Emergency Management Positions would allow the office to sustain core positions for emergency management programming that have been previously funded by FEMA Emergency Management Performance Grants that are not expected to be available.

B. FTE & Labor Changes

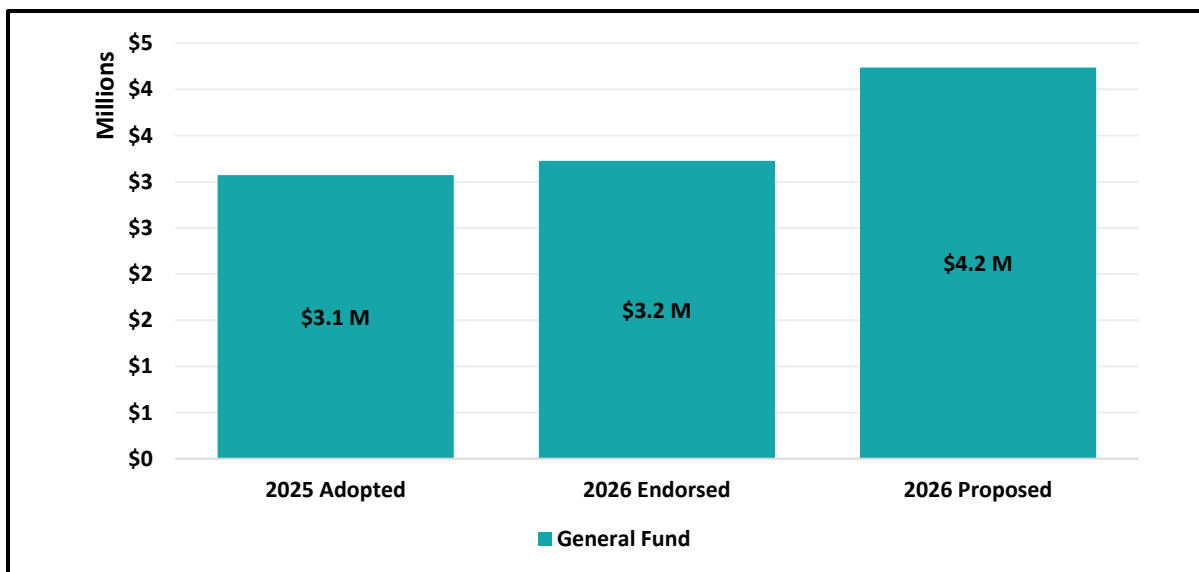
Figure 1. FTE & Labor Budget Summary



OEM's 2026 Proposed Budget would add 2.0 FTE (1.0 FTE Communications Manager and 1.0 FTE Community Outreach and Training specialist) to support community outreach and emergency preparedness initiatives.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OEM is entirely funded through the General Fund.

OFFICE OF EMPLOYEE OMBUD (OEO)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: AMANDA ALLEN

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Employee Ombud	\$1.2M	\$1.3M	5.0%	\$1.3M	1.4%
Total:	\$1.2M	\$1.3M	5.0%	\$1.3M	1.4%

I. OVERVIEW AND SUMMARY

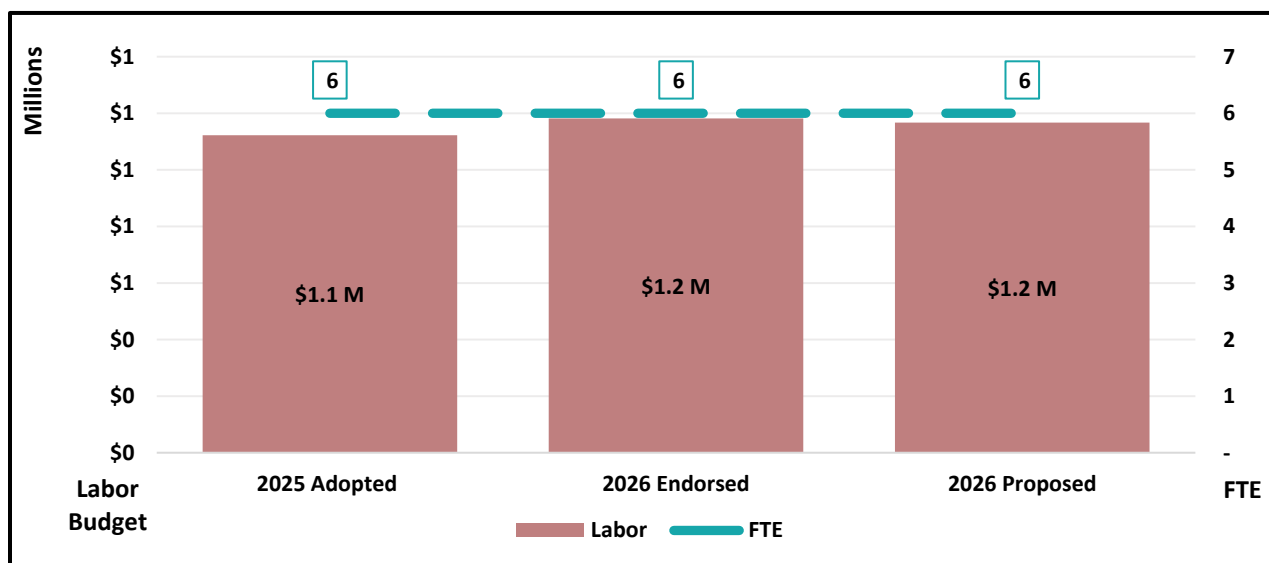
The Office of the Employee Ombud (OEO) provides City employees with a confidential and independent resource for addressing concerns about workplace conduct that may constitute harassment, discrimination, or retaliation; or that may conflict with City Personnel Rules or workplace expectations. In 2026, OEO will continue this work through intakes, referrals, trainings, conflict resolution, and submission of an annual report to the Mayor and Council with an overview of case outcomes, analysis of Citywide workplace issues, and recommendations for policy and rule changes needed to address departmental or system-wide inefficiencies. There are no significant changes between the 2026 Endorsed Budget and the 2026 Proposed Budget.

A. Operating Budget

OEO's 2026 Proposed Budget would increase over 1 percent between the 2026 Endorsed and the 2026 Proposed for a total budget of \$1.3 million. The increase is approximately \$18,000 and due to minor adjustments, including changes to internal service costs like space rent and bargained annual wages.

B. FTE & Labor Changes

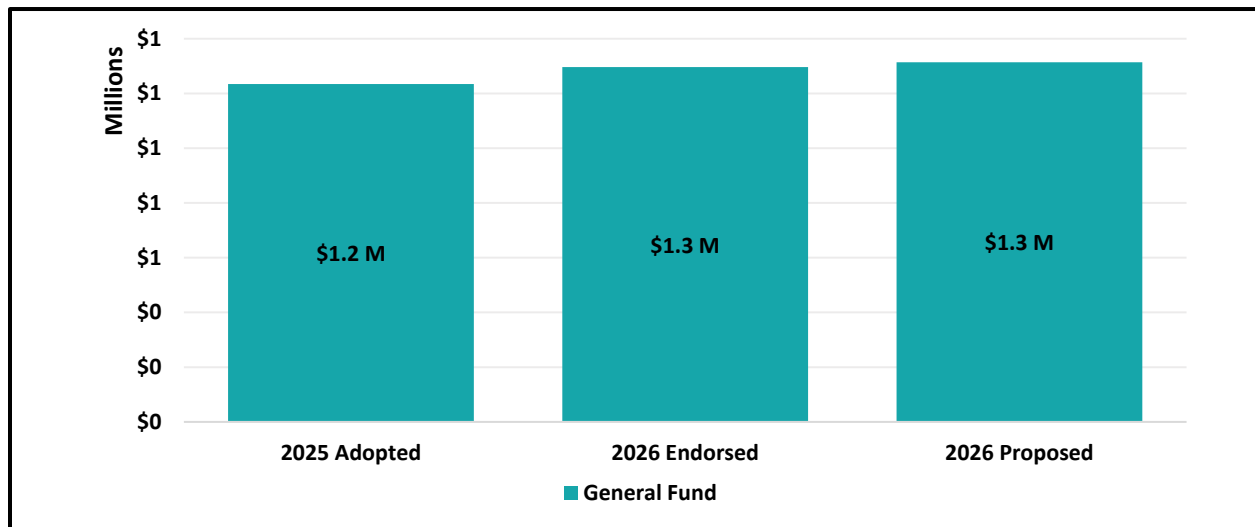
Figure 1. FTE & Labor Budget Summary



OEO's 2026 Proposed Budget would retain current staffing levels with no change in the number of FTEs. Labor appropriations slightly decrease by \$15,000 due to annual wage and benefits adjustments.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OEO's budget is entirely funded through the General Fund. The 2026 Proposed Budget does not include any notable changes. The proposed changes are entirely related to a new lease for a larger space and technical adjustments, neither of which impact the office's overall operations or direction.

II. BUDGET LEGISLATION

1. 2025 Year End Supplemental

The 2025 Year End Supplemental Ordinance includes \$43,130 to backfill labor costs associated with Paid Parental Leave use in 2025.

OFFICE OF ECONOMIC AND REVENUE FORECASTS (OERF)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TOM MIKESELL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Economic and Revenue Forecasts	\$0.7M	\$0.9M	21.7%	\$0.9M	(4.0%)
Total:	\$0.7M	\$0.9M	21.7%	\$0.9M	(4.0%)

I. OVERVIEW AND SUMMARY

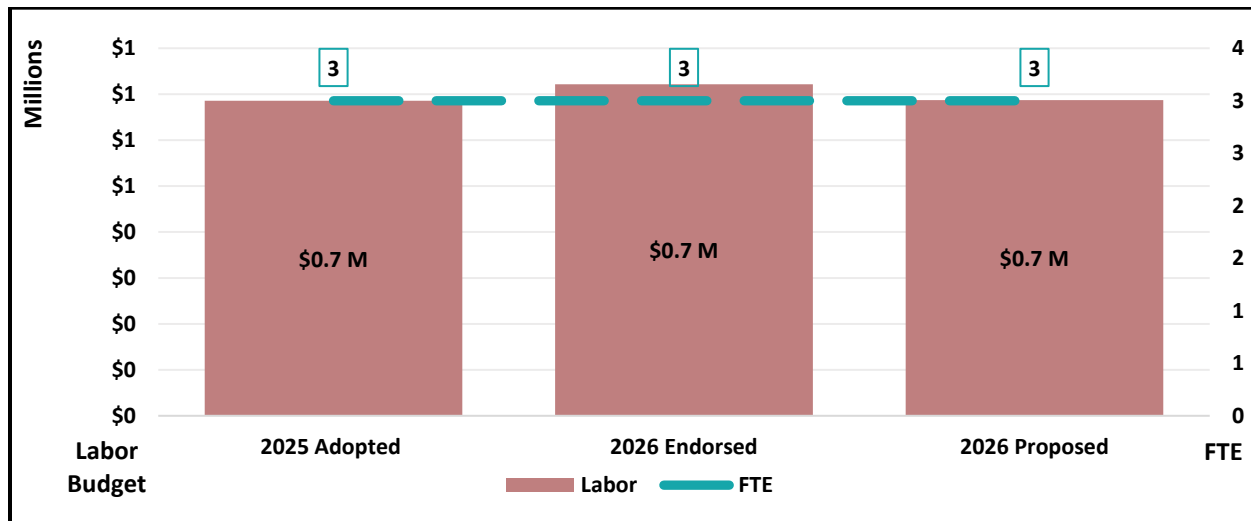
The 2026 Proposed Budget for the Forecast Office decreases four percent relative to the 2026 Endorsed Budget, due entirely to downward technical adjustment to wage inflation, retirement contributions and internal services cost allocations that reduce the Proposed Budget by approximately \$36,000. These are common adjustments affecting most departments.

A. Operating Budget

As discussed in the Overview and Summary, changes to the Forecast Office budget are purely technical in nature and result in a small overall reduction compared to the 2026 Endorsed Budget.

B. FTE & Labor Changes

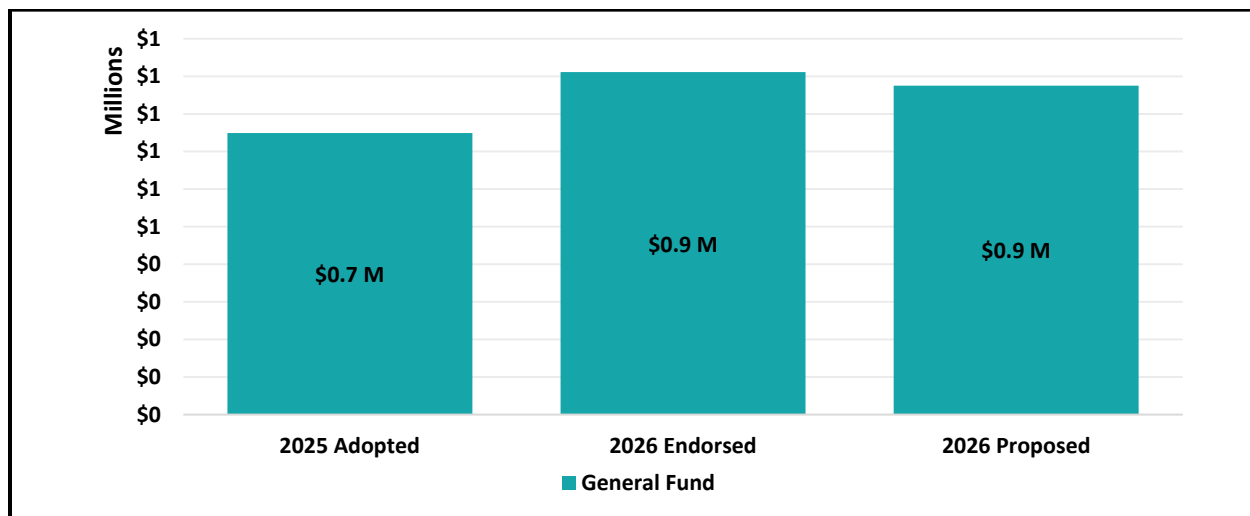
Figure 1. FTE & Labor Budget Summary



As shown in Figure 1, the 2026 Proposed Budget includes no changes to the Forecast Office's staffing level of three FTE. Labor Costs decreased by \$9,000, representing five percent of labor costs, due to downward technical adjustments to wage inflation and retirement contributions that affect most departments' proposed budgets.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The Forecast Office is funded entirely by the General Fund, and as discussed in the Overview and Summary and shown in Figure 2. The 2026 Proposed Budget decreases the appropriation from the General Fund by approximately four percent.

OFFICE OF INSPECTOR GENERAL (OIG)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: GREG DOSS

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Inspector General for Public Safety	\$5.2M	\$5.5M	4.7%	\$5.4M	(1.5%)
Total:	\$5.2M	\$5.5M	4.7%	\$5.4M	(1.5%)

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for the Office of the Inspector General for Public Safety (OIG) decreases 1.5 percent relative to the 2026 Endorsed Budget, reflecting only technical changes made to citywide personnel and internal service costs. The City's 2026 Proposed Budget maintains all core services for the OIG.

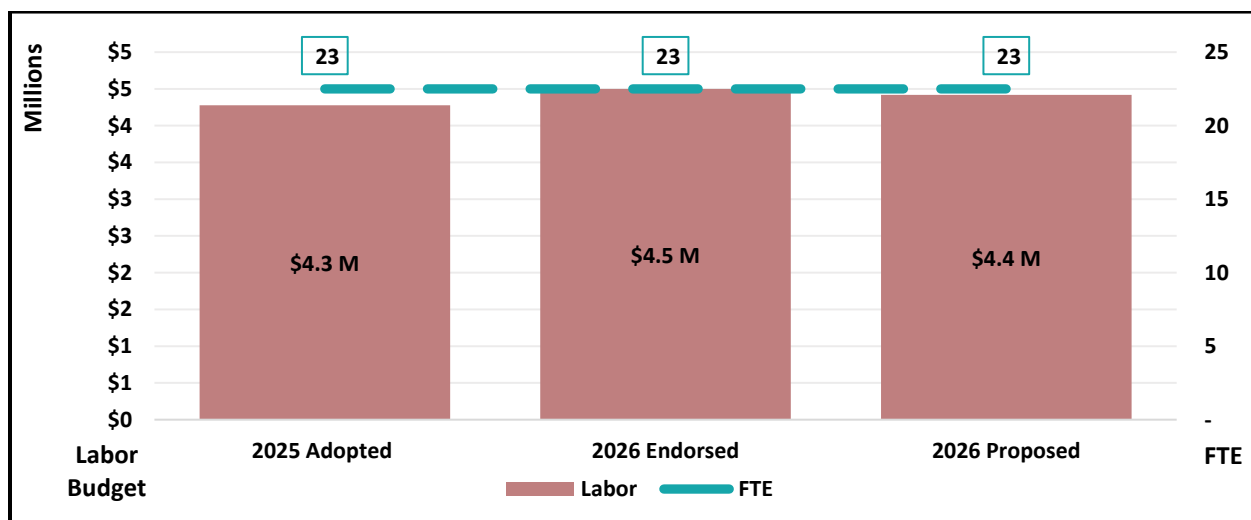
A. Operating Budget

The budget is decreased by \$82,000, reflecting minor technical changes for: (1) citywide internal rates including Seattle IT, Seattle Department of Human Resources and Finance & Administrative Services; and (2) various personnel-related costs such as bargained wage increases and SCERS retirement rate changes.

OIG will continue to invest in programs to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) and promote fairness, legitimacy, and integrity in the delivery of law enforcement services and in the investigation of police misconduct.

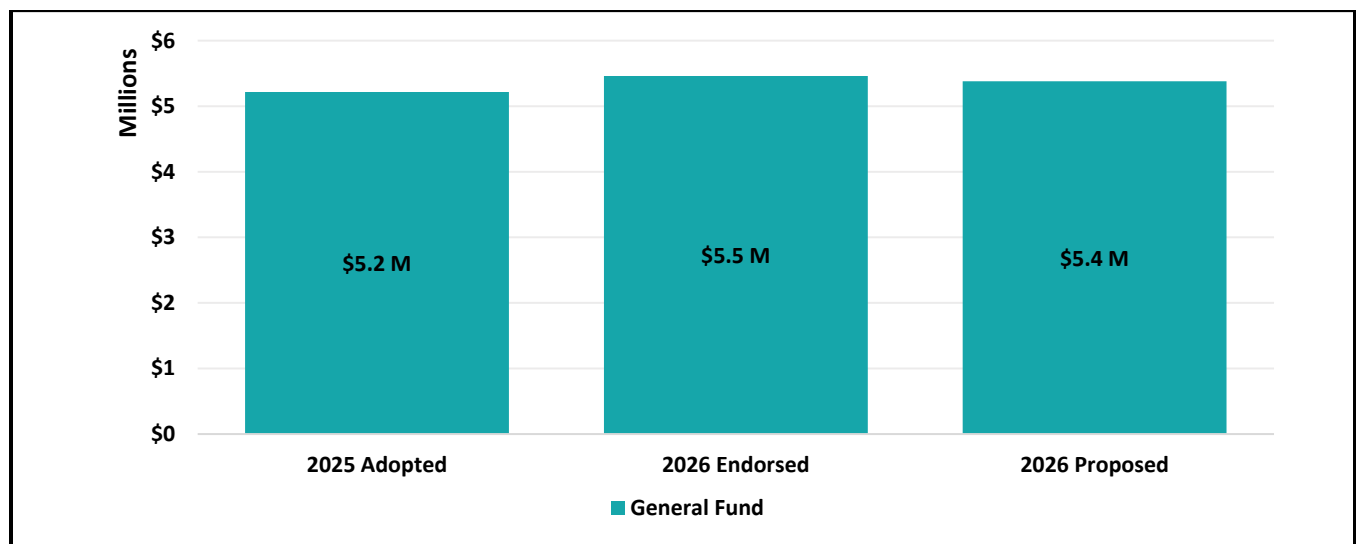
B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OFFICE OF INTERGOVERNMENTAL RELATIONS (OIR)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: KARINA BULL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Intergovernmental Relations	\$3.5M	\$3.6M	4.5%	\$3.5M	(2.7%)
Total:	\$3.5M	\$3.6M	4.5%	\$3.5M	(2.7%)

I. OVERVIEW AND SUMMARY

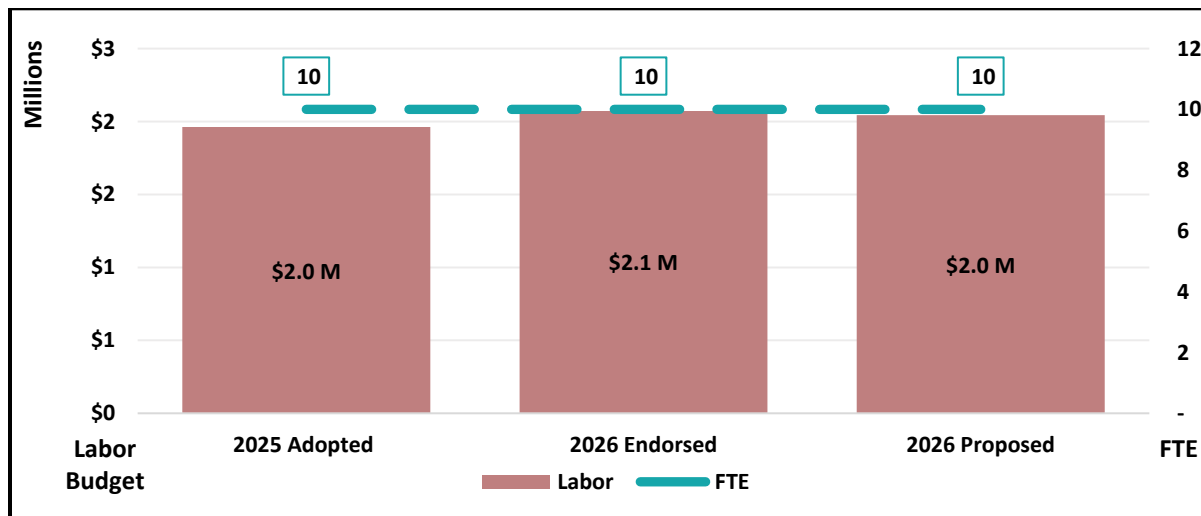
The 2026 Proposed Budget for the Office of Intergovernmental Relations (OIR) remains largely unchanged relative to the 2026 Endorsed Budget. The difference between the 2026 Endorsed Budget and the 2026 Proposed Budget reflects technical adjustments to align the budget with expected costs for membership dues, contracts, Sister City support, internal service cost changes, annual wage increases, and City retirement contributions.

A. Operating Budget

OIR's 2026 Proposed Budget does not include notable changes. The proposed decrease is related to technical adjustments that do not impact the office's operations.

B. FTE & Labor Changes

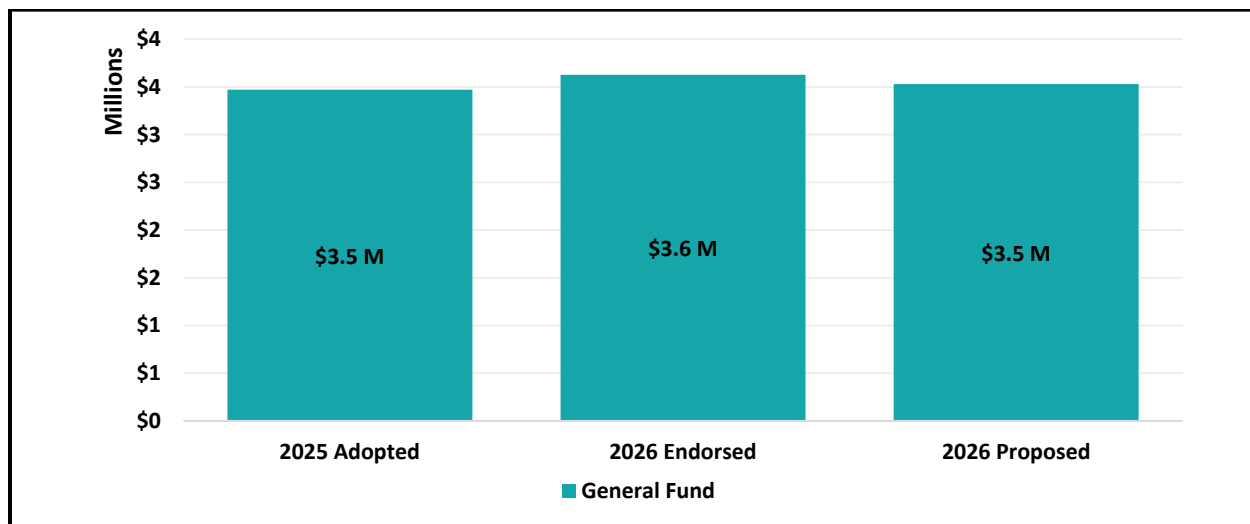
Figure 1. FTE & Labor Budget Summary



As detailed above, OIR's 2026 Proposed Budget retains the same staffing levels as the 2026 Endorsed Budget and does not include notable changes.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OIR receives 100 percent of its financial support from the General Fund. However, the General Fund receives partial reimbursement (about \$60,000) from both Seattle City Light and Seattle Public Utilities for the costs of dues for membership organizations which are paid out of the OIR budget.

OFFICE OF IMMIGRANT AND REFUGEE AFFAIRS (OIRA)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: AMANDA ALLEN

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Immigrant and Refugee Affairs	\$6.4M	\$6.7M	5.6%	\$10.8M	61.0%
Total:	\$6.4M	\$6.7M	5.6%	\$10.8M	61.0%

I. OVERVIEW AND SUMMARY

The Office of Immigrant and Refugee Affairs (OIRA) supports immigrant and refugee Seattle residents and leads coordination of City efforts to support equity and access for immigrants and refugees. OIRA's work supports residents in the areas of language access, immigration legal services, and workforce development. The 2026 Proposed Budget includes a 61% increase over the 2026 Endorsed Budget to provide support for workforce opportunities, immigration legal services and safety programs in reaction to anticipated federal program and policy changes.

A. Operating Budget

The 2026 Proposed Budget would add \$4.1 million to OIRA's budget, of which \$4.0 million is proposed as one-time funding backed by the proposed Seattle Shield Initiative changes to the Business and Occupation Tax¹ to support 2.0 FTE and expand existing and new OIRA programming for immigrant and refugee community as outlined below. Other changes would increase funding and position authority for an existing 0.5 FTE to bring it to 1.0 FTE, address bargained annual wage adjustments, retirement contribution rates, and citywide standard cost changes. cdbg

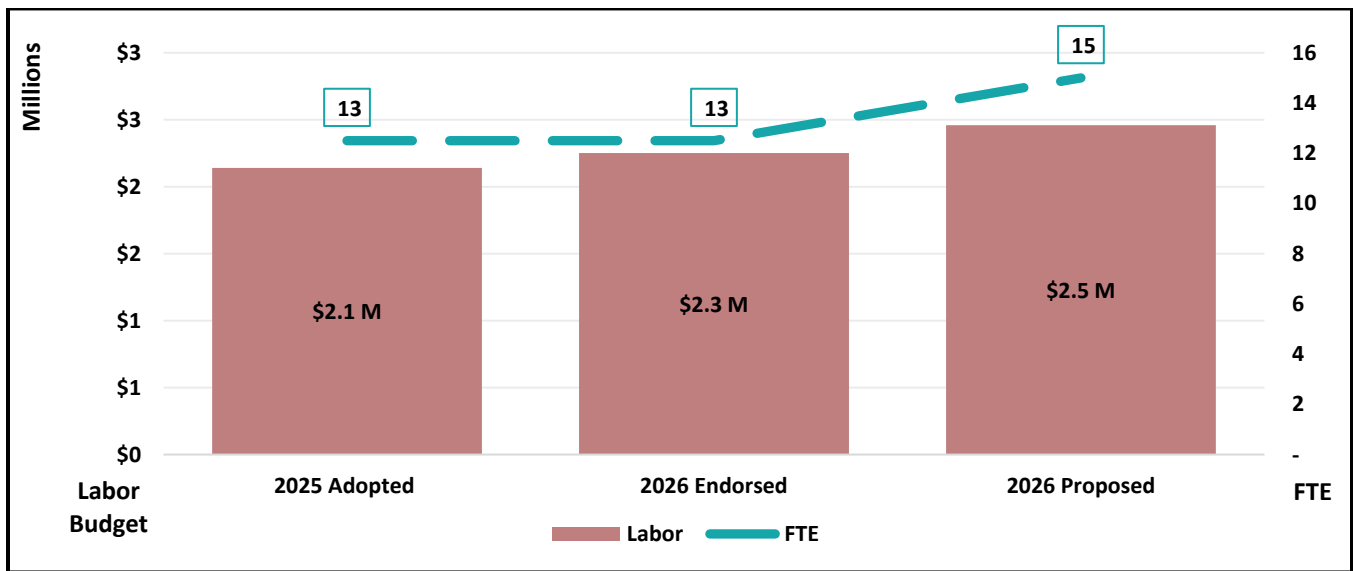
The new, one-time funding is proposed for the following investments:

- **\$1 million, Immigrant Legal Defense.** Expands legal support for both adults and unaccompanied children.
- **\$650,000, Immigrant Integration & Citizenship Support.** Expands application support and legal screenings, provide civics and English Speakers of Other Languages prep tailored to the naturalization test.
- **\$650,000, Adult Immigrant Workforce Development & Ready to Work (RTW).** Supplements existing RTW program and expands adult workforce development programming.
- **\$500,000, Immigrant Youth Career Pathways Program.** New investment in youth internship and career development programs that could backfill for cuts to federally funded youth programs.
- **\$300,000, Rapid Response Program.** Expands existing partnerships with trusted community-based organizations to provide legal consultations, Know Your Rights trainings, family safety planning, and immigration enforcement activity hotline; the same menu funded in 2025 with supplemental budget.
- **\$500,000, Staffing.** Adds 2.0 FTE Strategic Advisor 1 (sunsetting 12/2026) and 1.0 FTE temporary Grants & Contracts (G&C) Specialist to support the administration, management, and oversight of the new investments.

¹ The "Seattle Shield Initiative" changes to the B&O Tax are partially intended to mitigate impacts of changes in federal funding. If Proposition Number 2 is not passed in November changes may be necessary to these allocations to reduce the appropriation or identify an alternative funding source.

B. FTE & Labor Changes

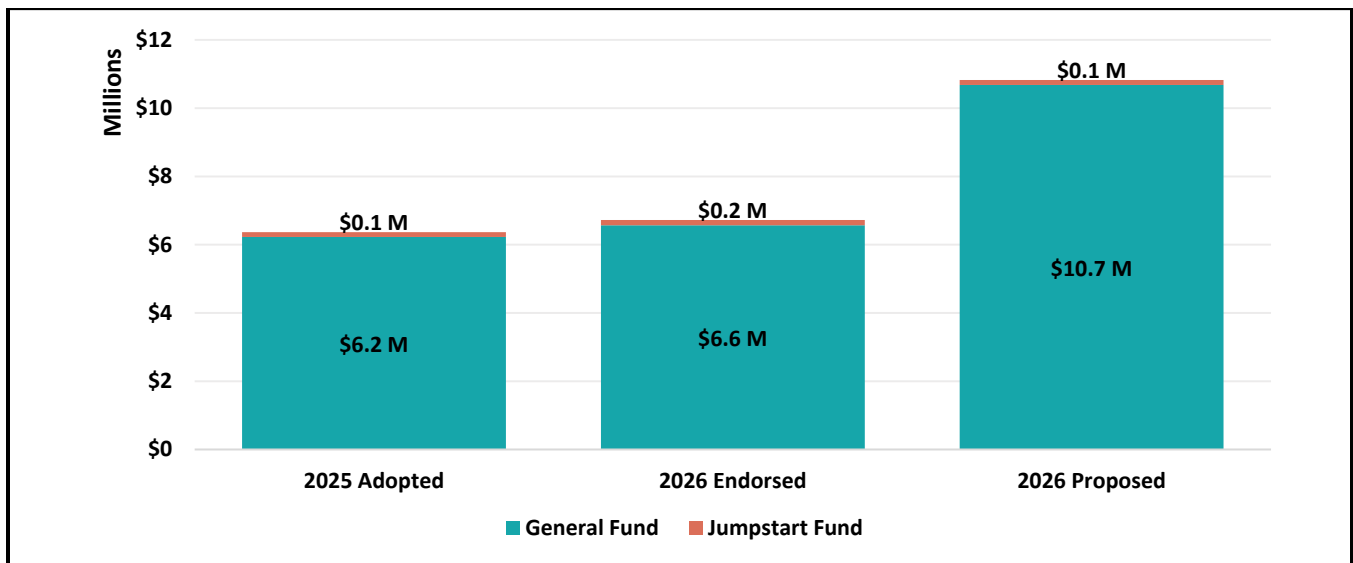
Figure 1. FTE & Labor Budget Summary



The table reflects an increase of 2.5 FTE and \$200,000 in the labor budget. This includes the proposed addition of 2.0 FTE sunset staff and an increase in position authority to full-time for an existing 0.5 FTE Grants & Contracts Specialist, Sr. who supports the contracting and invoicing for all OIRA's programs.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OIRA's 2026 Proposed Budget is backed by \$10.7 million in General Funds which includes \$4 million in new B&O Tax, \$700,000 in Community Development Block Grant (CDBG) and \$924,000 in other grants. As well, OIRA has about \$150,000 in Payroll Expense Tax/Jumpstart funding.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Allocation of \$4M in New B&O Tax Funding

The \$4 million in one-time funding proposed in OIRA's budget is planned for full expenditure by the end of 2026. It both assumes community input on the development of competitive RFPs and contracting for services to be completely performed and spent down in 2026. The budget assumes the creation of new programming and new staff roles to manage those programs while at the same time assuming that new staff will be hired by the first of the year. The Proposed Budget does not set aside money in reserve for possible federal cuts to CDBG or other possible federal cuts impacting immigrants and refugees. If these funds Proposition No. 2 passes, Council may wish to repurpose, scale, or provide direction for these proposed changes that are consistent with current priorities. If Proposition No. 2 fails, Council may need to revisit these increases to identify alternative sources of funding or make reductions.

Options:

- A. Repurpose proposed appropriations in favor of other Council priorities.
- B. Adopt a SLI to request status updates on the rollout of some or all the investments.
- C. Impose a proviso on proposed appropriations to ensure they align with Council priorities and, expected community engagement.
- D. No change.

III. BUDGET LEGISLATION

1. 2025 Year-End Grant Acceptance Ordinance

The 2025 Grant Acceptance ORD includes \$750,000 for a grant awarded by the Washington Department of Social and Health Services (DSHS) for the [Washington Migrant and Asylum-Seeker Support](#) (WA MASS) project. DSHS has contracted with OIRA to assist in the provision of emergency short term temporary housing.

2. Year-End Supplemental ORD

The Year-End Supplemental ORD would decrease appropriation authority by \$8,435 to correct an appropriation increase of the same amount in the Mid-Year Supplemental.

3. 2026 Grant Acceptance ORD

This ORD includes the following items for OIRA:

- \$700,000 in anticipation of federal CDBG funding for OIRA's Ready to Work program.
- \$870,000 from Washington's DSHS to support the participation of State benefits recipients in OIRA's New Citizen Program, which aids income-qualified individuals applying for naturalization using a case management model. Matching funding is not required.
- \$53,649 from the Seattle Housing Authority (SHA) to support the participation of SHA residents in the OIRA's New Citizen Program.

OFFICE OF LABOR STANDARDS (OLS)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: AMANDA ALLEN

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Labor Standards	\$8.5M	\$8.8M	3.8%	\$9.9M	11.6%
Total:	\$8.5M	\$8.8M	3.8%	\$9.9M	11.6%

I. OVERVIEW AND SUMMARY

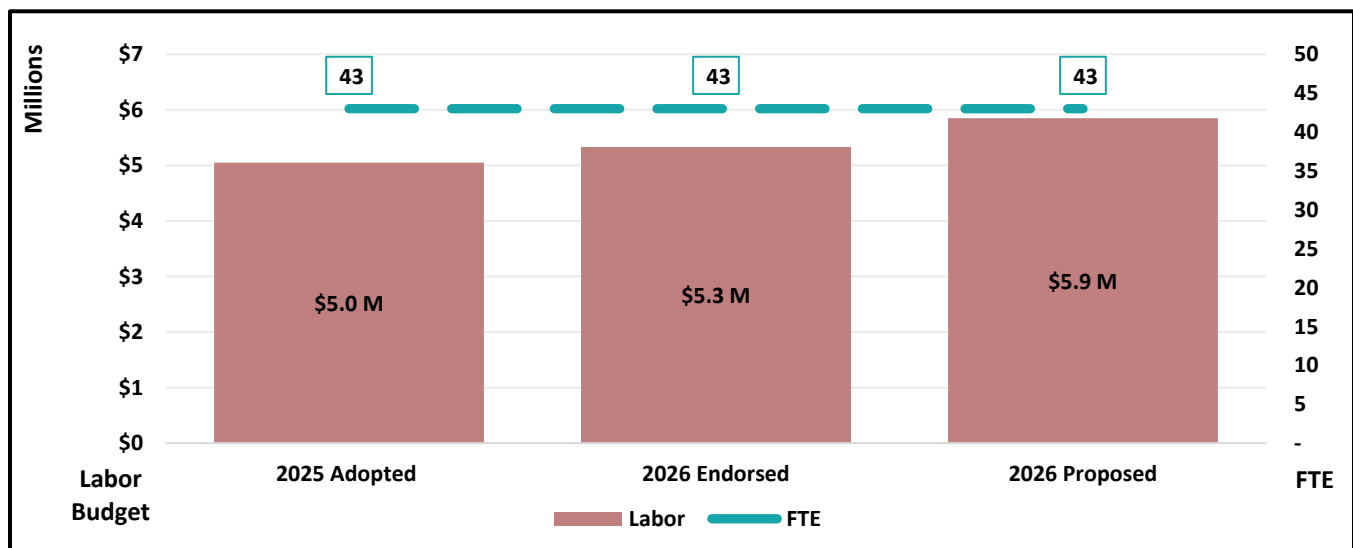
The Office of Labor Standards (OLS) sets out to advance labor standards through thoughtful community and business engagement, strategic enforcement, and innovative policy development, with a commitment to race and social justice. The Office of Labor Standards focuses on the implementation of labor standards for workers that perform work within Seattle city limits. As of January 1, 2026, there are 16 such standards, established through City ordinances.

A. Operating Budget

The 2026 Proposed Budget for OLS would increase appropriations by just over \$1 million compared to the 2025 Adopted Budget. A total of \$1.6 million in new and existing expenses are proposed to be backed by the new revenue from the Network Company License (NCL) fee to administer two labor standards: The App-Based Worker Minimum Payment ORD (SMC 8.37, passed in 2022 to take effect as of January 13, 2024) and the App-Based Worker Deactivation Rights ORD (SMC 8.40, passed in 2023 with procedural enforcement starting January 1, 2025, and full enforcement starting June 1, 2027). Of the total appropriations backed by NCL, \$641,000 is proposed to be shifted from the General Fund to the NCL fee. Additional appropriations would support OLS's lease renewal, tenant improvements, and space planning costs. Other changes proposed are technical and address wage compression issues, annual wage adjustments, retirement and other citywide standard cost changes.

B. FTE & Labor Changes

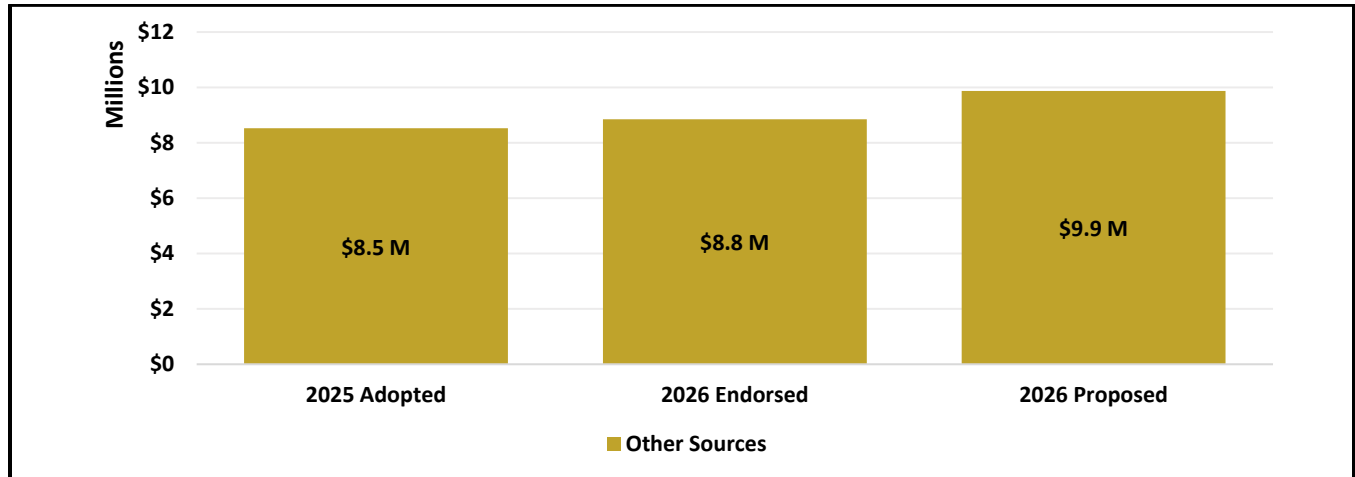
Figure 1. FTE & Labor Budget Summary



There is no change in the FTE count. The increase in the labor budget is due to the recognition of funding being allocated to back three unfunded positions with the new NCL fee revenue. Two existing FTE are proposed to be funded by the NCL fee that had previously been funded by General Funds.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



- The 2026 Proposed Budget revenues account for \$2.7 million in NCL fee revenue: \$600K from 2025 late payments and \$2.1 million from 2026 fee payments (as presented in the budget appendix of Financial Plans).
- Of this amount, \$2.45 million is reserved for OLS's use. However, \$844,000 has been set aside within a planning reserve until the City has more confidence in the actual revenue collections. The remaining \$1.6 million is proposed to support both new and existing programming in OLS to administer the ordinances previously noted.
- A funding swap of \$641,000 is proposed for OLS using NCL fee funding to back existing positions and community contracts.
- The Department of Finance & Administrative Services (FAS) would receive \$249,000 in NCL fees to support their work to collect and administer these fees.
- The Council can anticipate that OLS may propose future supplemental legislation to allocate from the planning reserve, should the revenue materialize.
- The remaining OLS budget of \$8.3 million is backed by the General Fund and is allocated directly into the OLS Fund 00190.

II. BUDGET LEGISLATION

1. 2025 Year-End Supplemental

The 2025 Year-End Supplemental includes \$398,000 to correct an oversight in setting the General Fund support for the OLS fund in the 2025 Adopted Budget and was necessary to ensure adequate resources for expected 2025 expenses.

OFFICE OF SUSTAINABILITY AND ENVIRONMENT (OSE)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: JASMINE MARWAHA

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Office of Sustainability and Environment	\$27.1M	\$27.7M	2.2%	\$33.4M	20.4%
Total:	\$27.1M	\$27.7M	2.2%	\$33.4M	20.4%

I. OVERVIEW AND SUMMARY

OSE's 2026 Proposed Budget is \$33.4 million, which represents a \$5.7 million (20.4 percent) increase over the 2026 Endorsed Budget. This increase is almost entirely attributable to a proposed increase in food access and food security programs, contingent on voter approval of the proposed Business and Occupation Tax restructure ([ORD 127259](#)) in November.

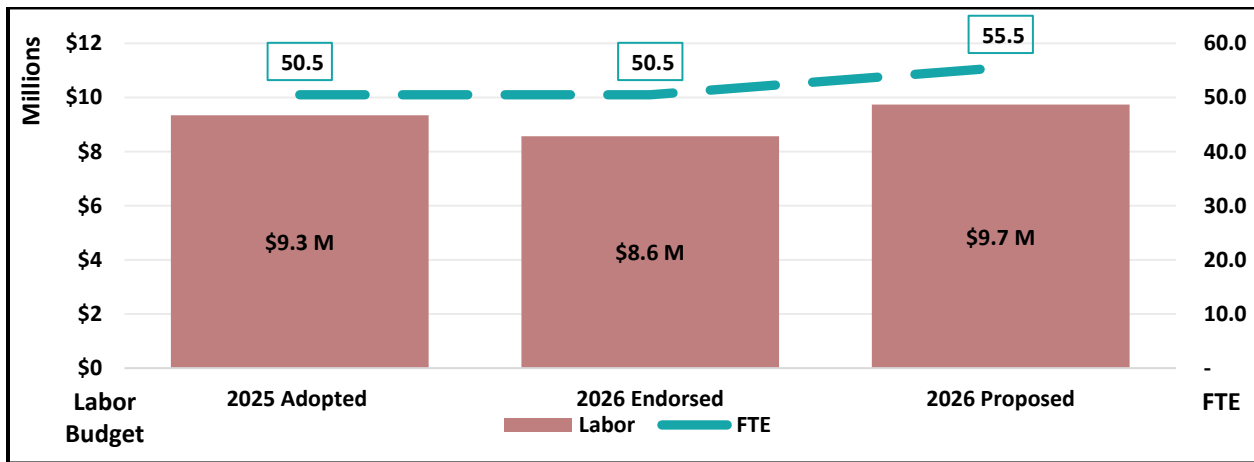
A. Operating Budget

OSE's Proposed Budget includes the following adjustments:

- \$6.3 million (General Fund) to expand the Fresh Bucks program. The proposed spending would support expanding participation by roughly 4,000 households (currently 12,000 households enrolled) and increase the benefit level from \$40 to \$60 per month. This funding would come from the proposed Business and Occupation Tax restructure, if approved by voters, as a mitigation to federal spending cuts to the Supplemental Nutrition Assistance Program and other federal support programs.
- \$130,000 (General Fund) to support the Lake City Farmers Market.
- Transfer \$200,000 (Jumpstart Fund) and 1.0 FTE to consolidate staffing for the Duwamish Valley Program. The position was previously housed in OPCD and supported this work on loan to OSE.
- A net-zero transfer of \$200,000 (Jumpstart Fund) within OSE's Climate Justice program for the Environmental Justice Fund to support additional grant awards. This funding was previously reserved for green workforce development programs in the 2026 Endorsed Budget.
- Baseline and technical adjustments in accordance with citywide standard costs, bargained wage adjustments, and revenue adjustments.

B. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



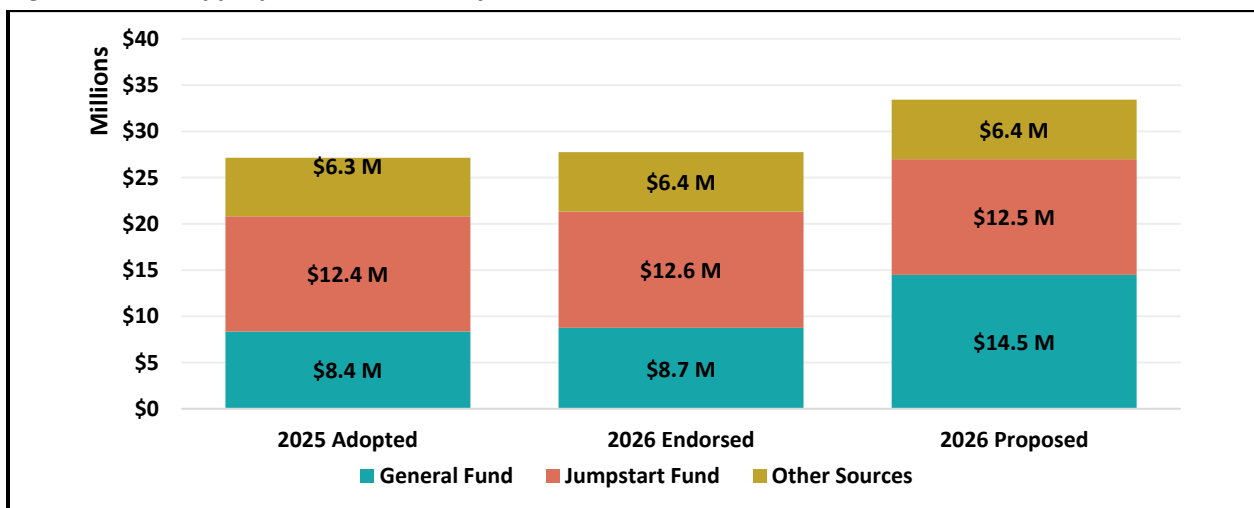
The 2026 Proposed Budget reflects an increase of 5.0 FTE over the 2026 Endorsed Budget. Of this increase, 4.0 FTE were previously authorized in the 2024 Year End Supplemental ([ORD 127150](#)). The remaining 1.0 FTE is a transfer from OPCD to OSE to consolidate staffing on the Duwamish Valley Program.

The Proposed Budget also removes sunset dates for two positions, converting these positions to permanent positions:

- A Planning & Development II position supporting the Clean Heat program. The program is supplemented by grant funding.
- An Admin Staff Analyst position supporting the Municipal Energy and Emissions program. The program is supported in part through external grants and utility rebates and supports other City departments' capital projects.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



OSE is funded through a combination of the General Fund, Jumpstart Fund, and Sweetened Beverage Tax (shown as Other Sources in figure 2). These funds face long-term balancing challenges stemming from increased costs for current levels of services and decreasing revenues. For discussion on the General Fund's sustainability, please see the General Fund Balancing and Sustainability Analysis paper.

POLICE RELIEF AND PENSION (PPEN)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TOM MIKESELL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Police Relief and Pension	\$22.5M	\$22.5M	0.2%	\$22.5M	(0.0%)
Total:	\$22.5M	\$22.5M	0.2%	\$22.5M	(0.0%)

I. OVERVIEW AND SUMMARY

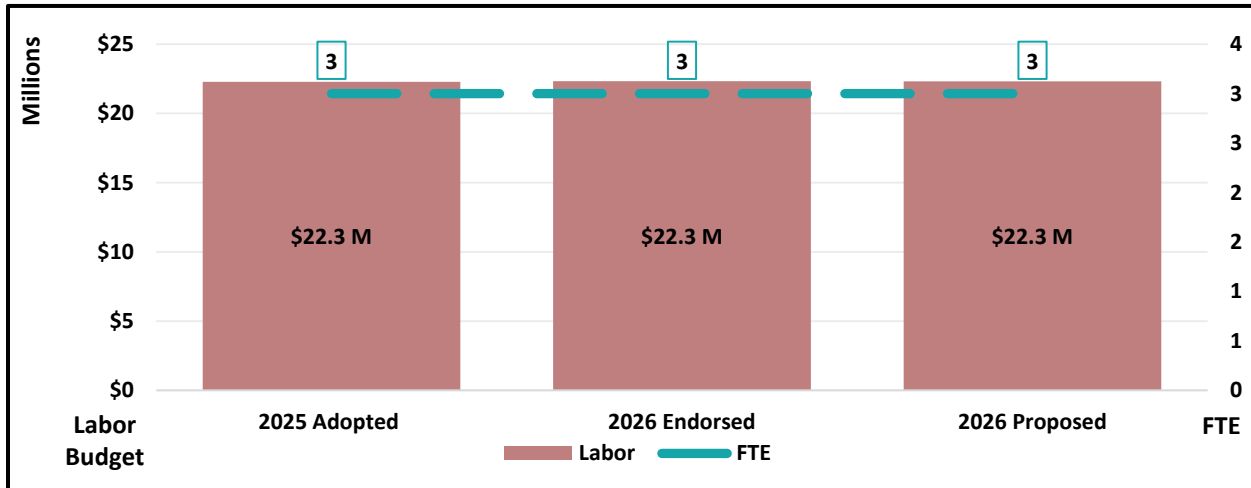
The 2026 Proposed Budget for the Police Relief and Pension (PPEN) is essentially unchanged relative to the 2026 Endorsed Budget, reflecting only minor technical adjustments to standard costs, wages and employer retirement contributions.

A. Operating Budget

As discussed in the Overview and Summary, the 2026 Proposed Budget for PPEN includes only minor changes above endorsed budget levels.

B. FTE & Labor Changes

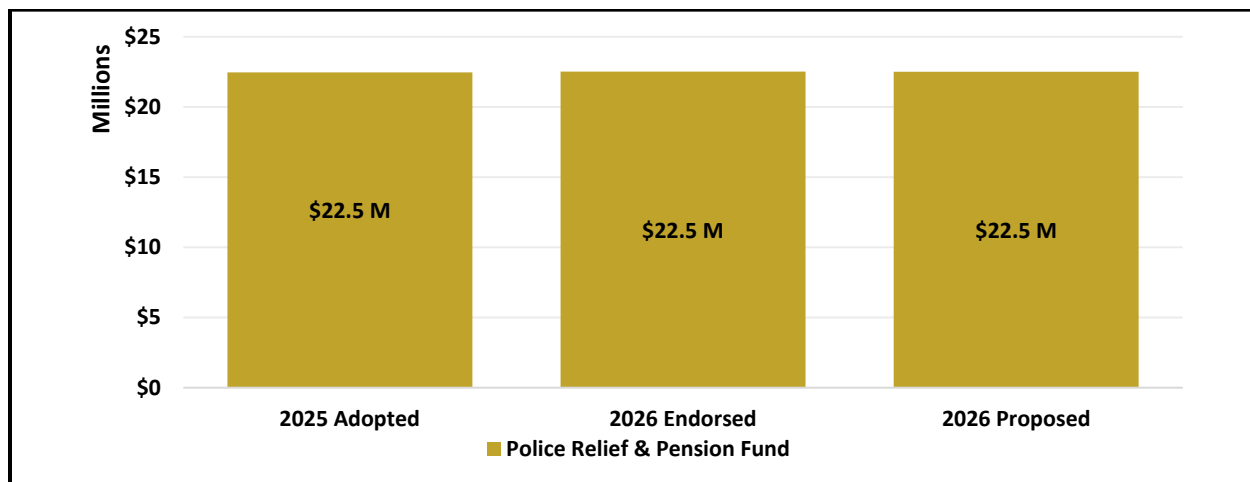
Figure 1. FTE & Labor Budget Summary



Staffing levels are unchanged in the 2026 Proposed Budget compared to the endorsed amount, reflecting three FTE positions.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The PPEN budget is funded entirely by the Police Relief and Pension Fund, which is supported by a transfer in from the General Fund and a small amount of police auction proceeds. As discussed above, the 2026 Proposed appropriations from the Police Relief and Pension Fund reflects only a minor increase over the 2026 Endorsed Budget, necessary to fund technical adjustments.

SEATTLE CITY EMPLOYEES' RETIREMENT SYSTEM (SCERS)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TOM MIKESELL

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Deferred Comp Management	\$0.7M	\$0.7M	4.5%	\$0.7M	(1.8%)
Employee Benefit Management	\$15.3M	\$15.8M	3.5%	\$15.7M	(0.9%)
Total:	\$16.0M	\$16.5M	3.5%	\$16.4M	(1.0%)

I. OVERVIEW AND SUMMARY

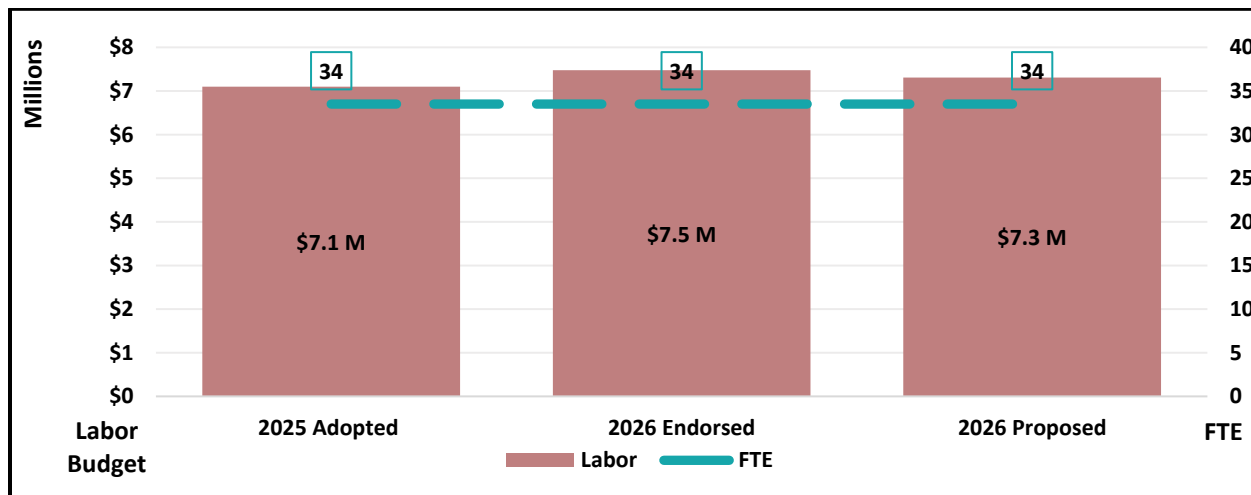
The 2026 Proposed Budget for SCERS is one percent less than the 2026 Endorsed Budget, due entirely to downward technical adjustments to wage inflation, retirement contributions, and internal services cost allocations. The net effect of these changes is to reduce the 2026 Proposed Budget by approximately \$159,000. These are common adjustments affecting most departments' proposed budgets.

A. Operating Budget

As discussed in the Overview and Summary, changes to the Forecast Office budget are purely technical in nature and result in a small reduction compared to the 2026 Endorsed Budget.

B. FTE & Labor Changes

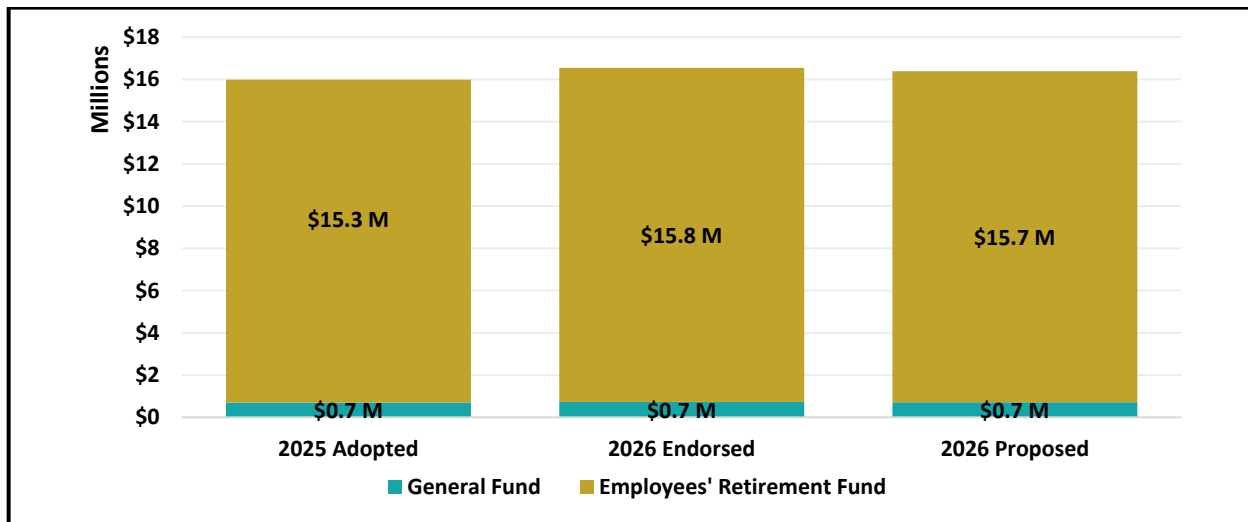
Figure 1. FTE & Labor Budget Summary



SCERS staffing levels are unchanged at 34 FTE in the 2026 Proposed Budget. The labor budget declines approximately two percent due to the downward technical adjustments to wage inflation and retirement contributions discussed above.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



As shown in Figure 2, the SCERS budget is funded nearly entirely by the Employee's Retirement Fund, which is funded by city employer and employee pension contributions, and investment earnings. The remaining funding from the General Fund supports the Deferred Compensation Management program in SCERS. Though minor in total, the bulk of the decrease in the 2026 Proposed Budget is in the Employee's Retirement Fund, given the relative size of the funding sources.

II. BUDGET LEGISLATION

1. RET 2026 ARC RES

This legislation would adopt a resolution that the City will fund the contribution to the Employee's Retirement Fund at amount equal to 15.06 percent of the payroll for participating employees in 2026, based on the recommendation by the Seattle City Employee Retirement System's Board of Administration. An independent actuary, using a set of assumptions about member demographics and investment earnings, provided an Actuarially Required Contribution (ARC) of 15.06 percent of covered payroll. The ARC is the annual contribution to the Retirement Fund that the City must make to meet the objective of a 100 percent funded retirement plan (sufficient funds to pay current and future benefits) by 2042. The contribution proposed in the resolution would fund the contribution at the ARC. The 2026 Proposed Budget assumes this rate in personnel services budget calculations across all departments.

2. RET 2026 Credit Interest Rate RES

This legislation would adopt a resolution that the City Council approves the 2026 interest rates on member contributions set by the SCERS Board of Administration. The resolution would approve, for 2026, an annually compounding interest rate of 4.53 percent on all contributions received after December 31, 2011. This rate is based on the average yield on 30-year U.S. Treasury Bonds.

SEATTLE CITY LIGHT (SCL)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: ERIC MCCONAGHY

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Customer Care	\$69.2M	\$72.2M	4.3%	\$71.7M	(0.7%)
Debt Service	\$248.1M	\$259.0M	4.4%	\$261.6M	1.0%
Leadership and Administration	\$184.9M	\$198.4M	7.3%	\$193.6M	(2.4%)
Power Supply O&M	\$417.8M	\$456.0M	9.1%	\$457.2M	0.2%
Taxes	\$131.1M	\$134.4M	2.5%	\$134.4M	0.0%
Operating Subtotal:	\$1,222.5M	\$1,297.6M	6.1%	\$1,295.4M	(0.2%)
Capital Budget					
Conservation & Environmental - CIP	\$49.6M	\$49.8M	0.5%	\$44.5M	(10.7%)
Customer Focused - CIP	\$121.6M	\$140.3M	15.4%	\$137.9M	(1.8%)
Power Supply - CIP	\$109.1M	\$116.3M	6.6%	\$118.9M	2.2%
Transmission and Distribution - CIP	\$202.4M	\$210.4M	3.9%	\$210.2M	(0.1%)
CIP Subtotal:	\$482.7M	\$516.9M	7.1%	\$511.5M	(1.0%)
Total:	\$1,705.2M	\$1,814.5M	6.4%	\$1,806.9M	(0.4%)

I. OVERVIEW AND SUMMARY

SCL's 2026 Proposed Budget appropriations would total \$1.8 billion in 2026. The 2026 Proposed Budget for SCL essentially holds steady (a 0.4 percent decrease) relative to the 2026 Endorsed Budget.

Across the biennium, the main cost drivers for SCL include employee compensation, purchased power, material prices, increased demand due to electrification, regulation (clean energy and decarbonization), and a changing physical environment.

The 2025-2026 Proposed Budget is consistent with and relies upon SCL's 2025-2030 Strategic Plan and associated rate path. Council adopted SCL's 2025-2030 Strategic Plan and endorsed the rate path via on September 3, 2024. Refer to the [Central Staff memorandum](#) on RES 32139 for more information.

A. Operating Budget

SCL's operating budget in the 2026 Proposed Budget would decrease very slightly from the 2026 Endorsed Budget. The reduction of 0.2 percent would result from changes including reductions in consulting costs, adjustments to annual wage increase and retirement contribution calculations, and technical changes balanced against increases to pay for added FTE, see Section 1.C. below.

B. Capital Budget

SCL's 2026-2031 Proposed CIP is consistent with the utility's 2025-2030 Strategic Plan Update and associated rate path. SCL's capital spending totaled across the six years of the 2026 – 2031 Proposed CIP would be \$3.1 billion. Planned spending in each year would range from about \$502 million to \$526 million; with \$511 million in 2026.

SCL proposes reductions, non-rate revenue reimbursements, and project deferral opportunities to balance proposed spending increases, such as appropriations for new FTE. These changes would result in a 1 percent decrease in capital spending in the amount of \$5 million compared to the 2026 Endorsed Budget. Capital spending will vary from year to year based on the status and schedule of the projects being pursued; these changes do not necessarily reflect policy shifts.

SCL CIP projects with proposed increases of \$1 million or more in 2026 include:

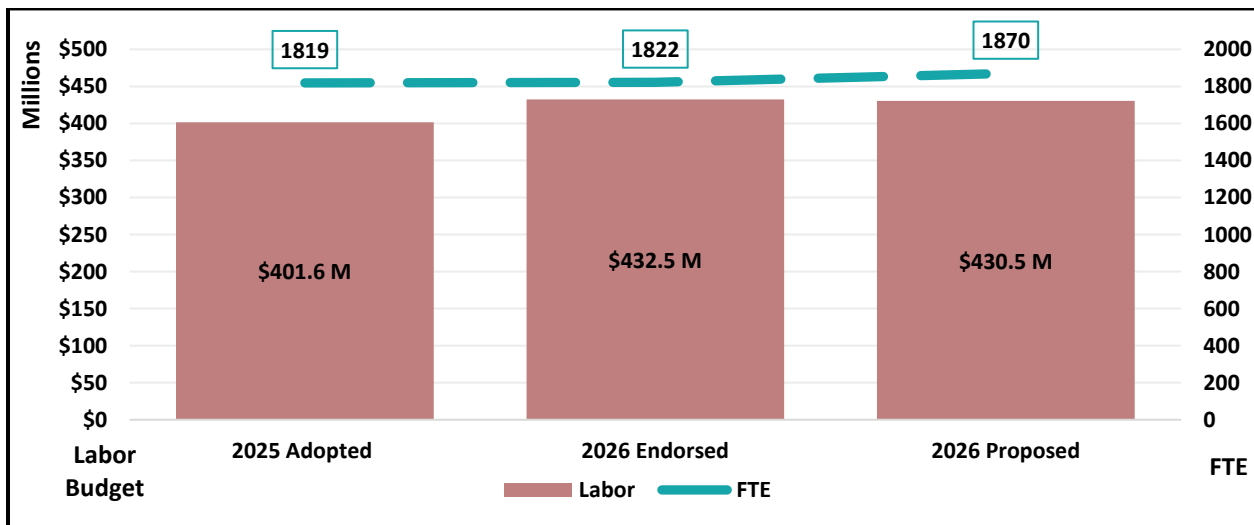
- \$7.6 million for underground system capacity additions (MC-CL-YR8360 and MC-CL-YR8361);
- \$3.5 million for enterprise software upgrades and replacement (MC-CL-YD9969);
- \$3.1 million for emergent repairs on SCL's Skagit Facilities (MC-CL-YD9969);
- \$2.8 million for new or replacement meters for both residential and commercial services (MC-CL-ZS8054);
- \$2.5 million for step-up transformer upgrades at Boundary Dam (MC-CL-XB6493);
- \$1.6 million for Gorge Dam Spillway seismic rehabilitation (MC-CL-XB6626); and
- \$1.1 million for overhead system capacity additions (MC-CL-YR8356)

SCL's Proposed CIP would include a single new CIP project: Georgetown Steam Plant Rehabilitation (MC-CL-XF9163) with \$9 million in 2026 and \$ 3 million transferred from SCL's Facilities Regulatory Compliance CIP project (MC-CL-XF9151) where the appropriations had been previously shown for the same purpose. The funding would provide for exterior repairs to the Georgetown Steam Plant, a National Historic Landmark and Seattle Landmark.

To support the capital program and other eligible City Light costs, the 2026 Proposed Budget would be supported by a bond sale in 2025, see the Budget Legislation section below.

C. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



The 2026 Proposed Budget would add 48 FTE with funding in Seattle City Light (SCL) compared to 2026 Endorsed.

10 FTE in operations:

- 3 FTE for power marketing ;
- 2 FTE for customer permit review;
- 1 FTE for clean fuel standards (revenue generating);
- 1 FTE for special claims (conversion from temporary); and
- 3 net, new FTE across multiple positions in operations (converts 8 part-time to full time).

22 in capital improvement:

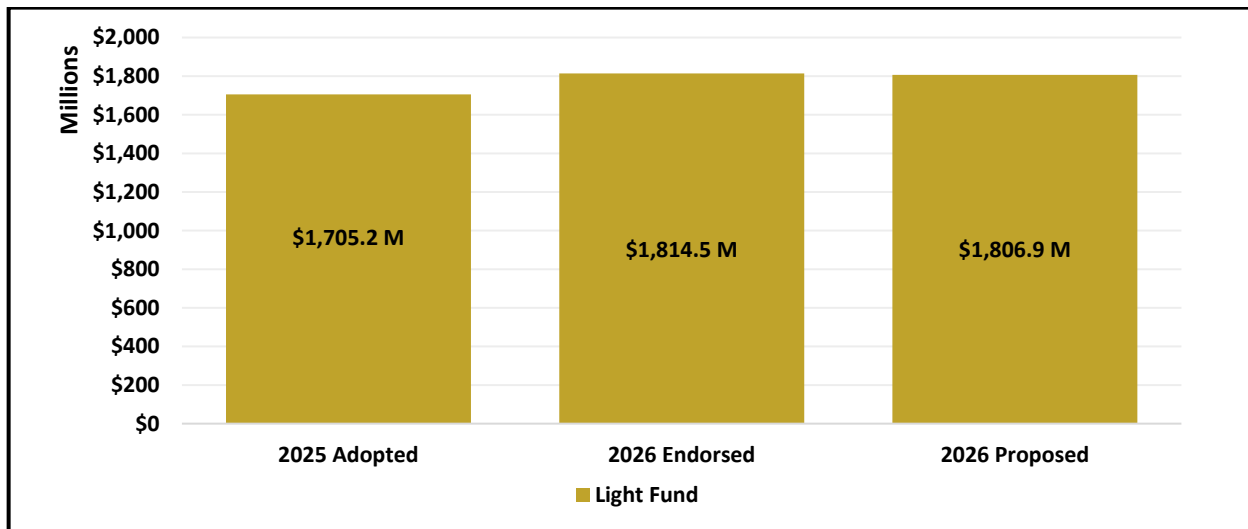
- 4 FTE for distribution system equipment replacement;
- 2 FTE for network engineering;
- 2 FTE for underground cable replacement;
- 10 FTE for pole replacement and pole joint use;
- 2 FTE for technology projects; and
- 2 FTE converted from contract-in positions assigned to the South Fork Tolt Project.

SCL's labor costs would hold steady from 2026 Endorsed to 2026 Proposed as the number of 48 added FTE is relatively small relative to the total of 1,870 FTE. Also, the 2026 Proposed would revise down labor costs for retirement contributions and annual wage increases based on updated calculations of these costs.

The 2026 Proposed Budget would include the Council-approved 16 new FTE from current year legislation: 2 FTE transferred from Seattle Information Technology Department (ITD) via [Ordinance 127264](#) (the 2025 Mid-Year Supplemental Budget ordinance) and 14 FTE in support of Sound Transit 3 (ST3) via [Ordinance 127304](#). Note: Previously, the 2026 Endorsed added 3 FTE for power marketing; 3 more FTE would be added in the 2026 Proposed.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The City of Seattle has a legal obligation to ensure revenues from utility use charges (rates) are spent on costs specifically associated with providing utility services. As a result, each of the City-operated utilities has its own fund. The dollars in the Light Fund must be spent for purposes directly benefiting SCL's rate payers (proprietary functions). SCL receives its revenues and funds its activities via its enterprise fund, the Light Fund. SCL's revenue is primarily from retail sales. These retail revenues along with revenues from wholesale sales, direct customer billings for service connections and other customer requested work, and assorted fees, federal and state grant funding, and bond sales are deposited in and spent from the Light Fund.

II. BUDGET LEGISLATION

1. OCF Municipal Light and Power Bonds 2026 Ordinance

This legislation would authorize the City to issue up to \$500 million of bonds in 2026 to fund a portion of capital expenditures for SCL's system outlined in the Proposed 2026-2031 Capital Improvement Plan (CIP). The bond proceeds combined with internally generated funds would support City Light's capital program for about one year. The bonds would have a maximum maturity of 40 years.

If market conditions are favorable, the City would use approximately \$200 million of the borrowing for potential debt optimization. Debt optimization involves refinancing high interest debt with low interest debt to reduce overall interest costs. As standard practice, the bond proceeds will contribute to SCL's bond reserve fund and to pay for issuance costs.

2. CBO 2025 Year End Supplemental Ordinance

This legislation includes amendments to SCL's 2025 Adopted Budget responding to shifts in costs across the utility's activities. Generally, the amendments would be budget neutral because they would either shift appropriation within/among BSLs or increase appropriation with commensurate revenue increases from customer reimbursements. There are two exceptions of interest. One amendment would reduce \$150,000 GF support to SCL to for street lighting and increase GF in the same amount to OED to pay for catenary lighting not affixed to City Light poles with work performed by third parties. Another amendment would increase appropriations in the Light Fund by \$3.9 million to pay the increase in taxes resulting from actual retail revenues exceeding the forecast.

3. CBO 2025 Year End Grants ORD

This legislation would accept grants to multiple City departments including a Washington State Department of Ecology grant to SCL to support conducting polychlorinated biphenyls (PCB) testing and replacement of older City Light overhead and submersible transformers that intersect the Lower Green River and Duwamish watersheds. The grant does not require a local match.

SEATTLE DEPARTMENT OF HUMAN RESOURCES (SDHR)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: AMANDA ALLEN

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
GTL/LTD/AD&D Insurance Service	\$7.1M	\$7.2M	2.5%	\$7.2M	0.0%
Health Care Services	\$362.4M	\$383.3M	5.8%	\$394.3M	2.9%
HR Services	\$11.1M	\$11.0M	(0.4%)	\$11.4M	3.3%
Industrial Insurance Services	\$53.4M	\$56.1M	5.2%	\$57.3M	2.1%
Leadership and Administration	\$12.0M	\$12.6M	4.6%	\$11.9M	(5.7%)
Unemployment Services	\$4.0M	\$3.6M	(8.3%)	\$3.6M	0.0%
Total:	\$449.9M	\$473.9M	5.3%	\$485.7M	2.5%

I. OVERVIEW AND SUMMARY

The Seattle Department of Human Resources (SDHR) establishes the strategic direction for the City's human resources (HR) services; develops and administers a compensation and benefits program; and provides core HR services to all departments and City employees, as well as end-to-end HR services for small departments. The 2026 Proposed Budget would increase appropriations to SDHR by over 2 percent (\$11.8 million) from the 2026 Endorsed Budget, primarily due to technical changes that would increase the Personnel Compensation Trust Funds (i.e., Health Care, and Industrial Insurance). The 2026 Proposed Budget does not include any operational reductions, as the department continues to adjust to the elimination of three divisions/programs in the 2025 Adopted Budget.

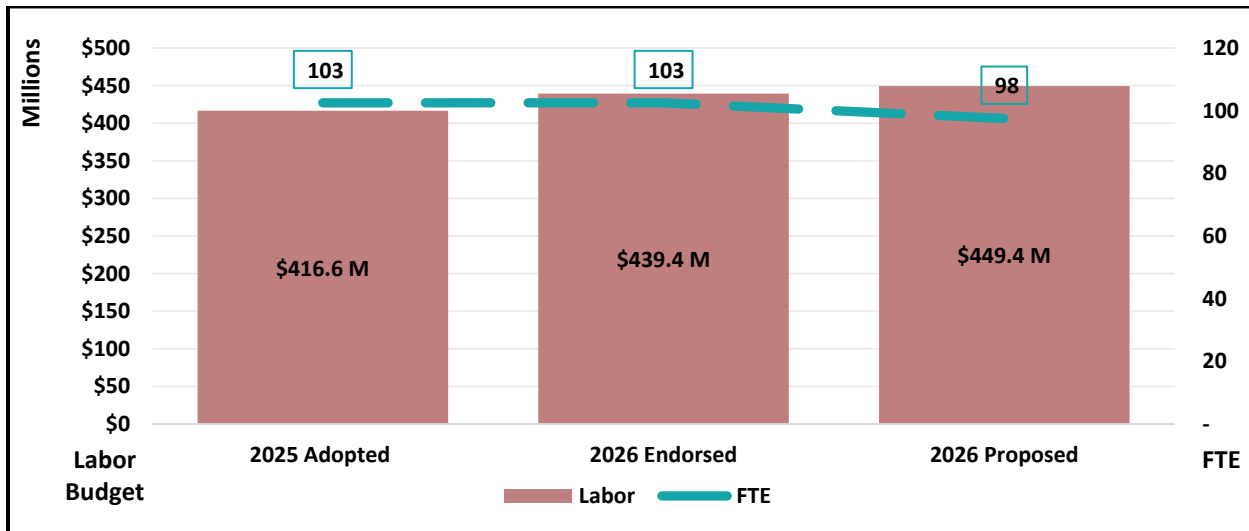
A. Operating Budget

Proposed changes to the SDHR Budget include the following:

- The Health Care Fund contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. Costs for this fund are estimated to increase to \$392.3 million in 2026, an increase of \$11 million (2.9%) from the 2026 Endorsed Budget. The expenditure change is due to typical trends in medical costs plus current inflationary pressures and inpatient services and specialty drugs. New revenues of \$3 million plus the use of \$9.9 million in fund balance would be used to offset this increase.
- An addition of \$1.2 million is proposed to the Industrial Insurance (workers' compensation) Fund and is related to the SDHR rate allocation (the amount paid to SDHR to staff this fund). This adjustment fixes an error in the 2026 Endorsed Budget.
- Technical adjustments include technical revenue reductions of over \$4 million to account for the SDHR service reductions that occurred in the 2025 Adopted Budget and rate reductions due to bargained annual wage adjustments and SCERS retirement contributions.

B. FTE & Labor Changes

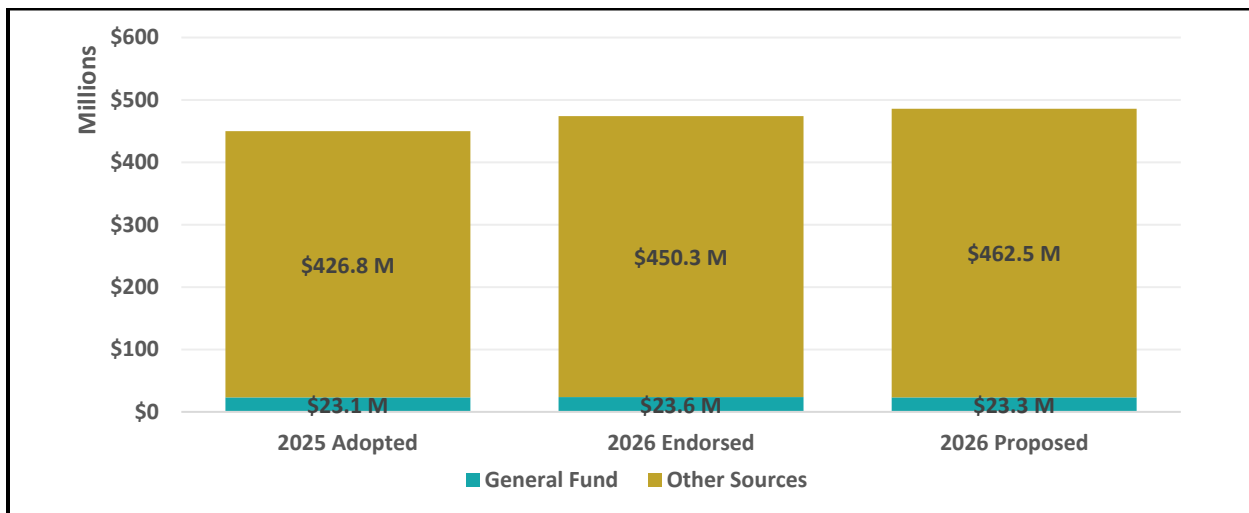
Figure 1. FTE & Labor Budget Summary



Five positions that Council partially restored for 6 months in the 2025 Adopted Budget are formally removed in a position-only technical adjustment.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



- SDHR's Other Sources of funding come from the Industrial Insurance Fund, Unemployment Insurance Fund, Group Term Life Fund, and the Health Care Fund.
- The City is a self-insured employer authorized under state law. City departments make payments to the Industrial Insurance Services Fund to cover program costs, including fees levied by the Washington State Department of Labor and Industries (L&I), reinsurance premiums, and administrative expenses.
- General Fund makes up about 5% or \$23.3 million of the overall SDHR budget, which funds its ongoing operations and staffing.

SEATTLE ETHICS AND ELECTIONS COMMISSION (SEEC)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: LISH WHITSON

Table 1. Department Budget Summary (\$s in 000s)

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Election Vouchers	\$10.3M	\$3.1M	(69.8%)	\$3.1M	(0.2%)
Ethics and Elections	\$1.5M	\$1.5M	5.1%	\$1.5M	(0.8%)
Total:	\$11.7M	\$4.6M	(60.4%)	\$4.6M	(0.4%)

I. OVERVIEW AND SUMMARY

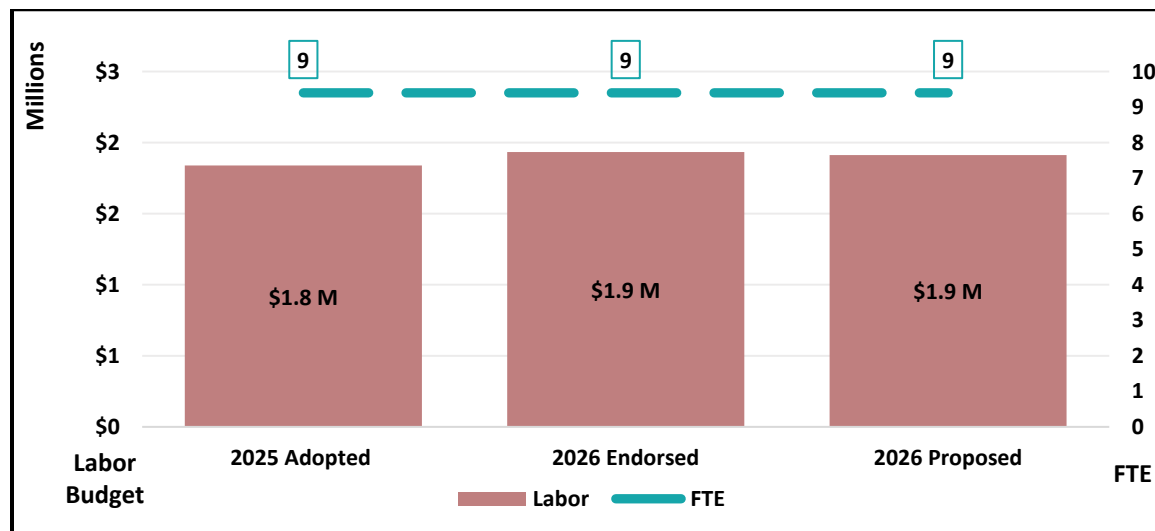
The Seattle Ethics and Elections Commission (SEEC) oversees Seattle’s Ethics, Elections, Whistleblower Protection, and Lobbying ordinances, and manages the levy-funded Democracy Voucher Program, which was renewed for ten years in the August 2025 election. The Democracy Voucher budget has large swings between years with local elections and years without local elections. Due to a Council vacancy, the program will issue vouchers to voters in Council District 5 in 2026. The small change between the 2026 Endorsed and Proposed Budgets is entirely due to standard cost changes.

A. Operating Budget

SEEC’s 2026 Proposed Budget does not include any notable changes. The minor decrease is entirely related to technical adjustments that do not impact the department’s operations.

B. FTE & Labor Changes

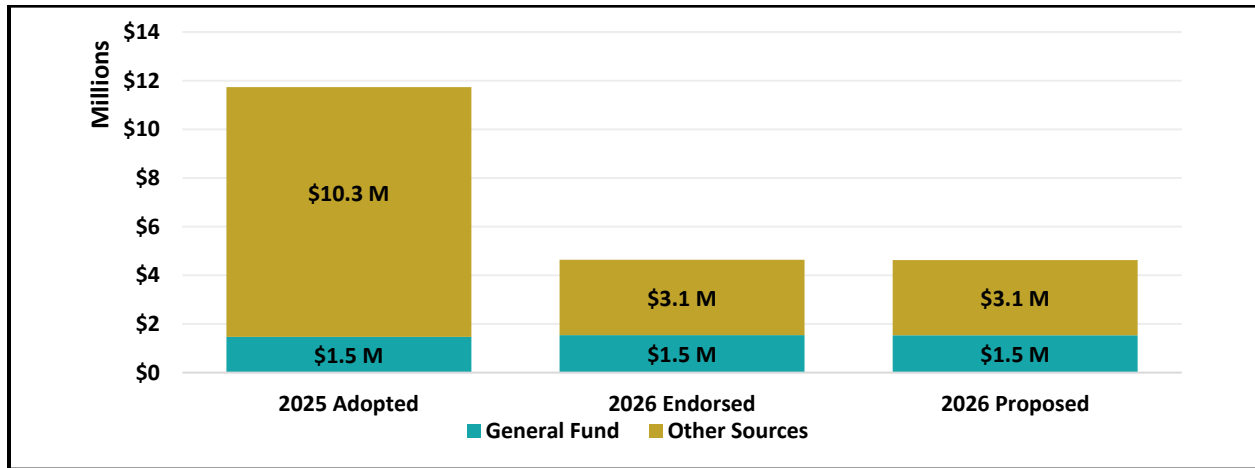
Figure 1. FTE & Labor Budget Summary



The Seattle Ethics and Elections Commission’s staffing remains unchanged.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The 2026 Proposed Budget is consistent with the 2026 Endorsed Budget.

SEATTLE INFORMATION TECHNOLOGY (SEATTLE IT)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BRIAN GOODNIGHT

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Applications	\$100.0M	\$99.0M	(1.0%)	\$115.0M	16.2%
Cable Franchise	\$5.6M	\$5.8M	3.5%	\$6.0M	3.6%
Client Solutions	\$7.3M	\$7.6M	3.8%	\$7.6M	(0.2%)
Digital Security & Risk	\$8.5M	\$8.5M	0.1%	\$8.7M	2.7%
Frontline Services & Workplace	\$51.1M	\$51.3M	0.5%	\$51.3M	(0.0%)
Leadership & Administration	\$27.4M	\$28.8M	4.9%	\$29.5M	2.5%
Technology Infrastructure	\$65.1M	\$70.3M	8.0%	\$68.0M	(3.3%)
Operating Subtotal:	\$265.1M	\$271.4M	2.4%	\$286.2M	5.5%
Capital Budget					
Capital Improvement Projects	\$21.1M	\$17.7M	(15.8%)	\$19.8M	11.6%
CIP Subtotal:	\$21.1M	\$17.7M	(15.8%)	\$19.8M	11.6%
Total:	\$286.2M	\$289.1M	1.0%	\$306.0M	5.8%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for Seattle Information Technology (Seattle IT) increases by approximately \$17 million relative to the 2026 Endorsed Budget, or about 5.8 percent. A large portion of the increase, approximately \$16 million, is contained within the Applications Budget Summary Level (BSL) and is driven by specific technology needs and requests from other City departments. The department's proposed budget also recognizes cost-saving measures that have been taken or will be pursued in the coming year.

Similar to Finance and Administrative Services (FAS) and the Seattle Department of Human Resources (SDHR), Seattle IT is one of the City's three primary internal service providers and its budget is largely tied to central cost allocations. Through a cost allocation plan, Seattle IT distributes central service costs across all departments and funds to ensure that IT services are fairly and accurately paid for by the departments receiving the services. In addition, Seattle IT bills departments directly, outside of the cost allocation process, for certain projects or services that are unique to a specific department's needs.

A. Operating Budget

Many of the largest operating increases in Seattle IT's 2026 Proposed Budget relative to the 2026 Endorsed Budget are due to department-specific needs. A few of the larger increases include:

- \$5.5 million and \$3.6 million to align the appropriation authority in Seattle IT to match the forecasted technology project spending plans of Seattle City Light (SCL) and Seattle Public Utilities (SPU), respectively.
- \$2.1 million for increased ongoing maintenance of utility-specific technologies, including approximately \$1 million for SCL's Time of Use software and \$1 million for supporting two SPU applications and meter reader and device support upgrades.
- \$1.9 million for the replacement of the Seattle Department of Transportation's (SDOT's) budget system.

- \$900,000 in ongoing costs for public safety-related applications, including increased renewal costs for the Community Assisted Response and Engagement (CARE) department's computer-aided dispatch application and funding for the Seattle Police Department's (SPD's) Web Incident Reporting application and the Real Time Crime Center.

The proposed budget also includes increases that are intended to enhance services to City departments, the public, or that support Mayoral priorities, including:

- \$800,000 GF and 1 FTE for the Mayor's Permitting Accountability and Customer Trust (PACT) program designed to improve permitting processes and customer service. The effort will focus on integrating artificial intelligence, enhancing data connections between departments, and modernizing customer-facing tools.
- \$600,000 to support the City's efforts to comply with Americans with Disabilities Act (ADA) accessibility requirements on all public-facing websites and applications.
- \$334,000 for after-hours technical support for dedicated public safety departments (CARE, SPD, Seattle Fire Department (SFD), and the Office of Emergency Management (OEM)). The public safety departments are currently supported by 18 positions within Seattle IT, and this increase would support overtime and standby pay for those positions, as well as some audio/visual vendor costs as needed.
- \$200,000 and 1 FTE related to the City's Business and Occupation (B&O) Tax proposal. This funding would support one new position to make system enhancements to accommodate the B&O Tax proposal policy changes and to assist with the potential implementation of a new business licensing system to meet the City's long-term needs.

In addition to the proposed increases, Seattle IT's proposed budget also recognizes savings from prior efforts and assumes additional cost-savings measures, including:

- \$1.7 million reduction as a result of the successful completion of the multiyear Unified Communications project to modernize the City's communications systems, reflecting the consolidation of telecom and data center infrastructure.
- \$1.3 million reduction to reflect ongoing cost savings achieved by renegotiating contracts with a Geographic Information System provider and cellphone service providers.
- \$1.2 million in assumed savings through auditing work that Seattle IT will perform with departments to eliminate dormant equipment (cellphones and laptops that go unused), eliminate duplicative software, or transition away from systems where existing alternatives may be available.

Lastly, during last fall's budget deliberations, the Council approved two budget actions and an ordinance related to the Seattle Channel. The actions were in response to the proposed elimination of all non-governmental programming and approximately half of the Seattle Channel staff. Council approved Council Budget Action [ITD-001-A](#) restoring funding and staffing for the Seattle Channel for 2025 and 2026, and it approved a companion Statement of Legislative Intent, [ITD-002S-A](#), requesting the establishment of an advisory workgroup to explore options for the long-term sustainability of the Seattle Channel. The Council also passed [ORD 127157](#) stating the Council's intent to establish a dedicated and ongoing funding plan sufficient to meet the needs of the Seattle Channel and requesting that the Executive present a funding plan that utilizes the recommendations of the advisory workgroup.

The 2026 Proposed Budget maintains the funding and positions added by the Council to the 2025 Adopted and 2026 Endorsed budgets, which represents the continuation of full funding for the Seattle Channel. With regard to the long-term sustainability of the Seattle Channel, the advisory workgroup has met throughout the year and is expected to release its recommendations shortly.

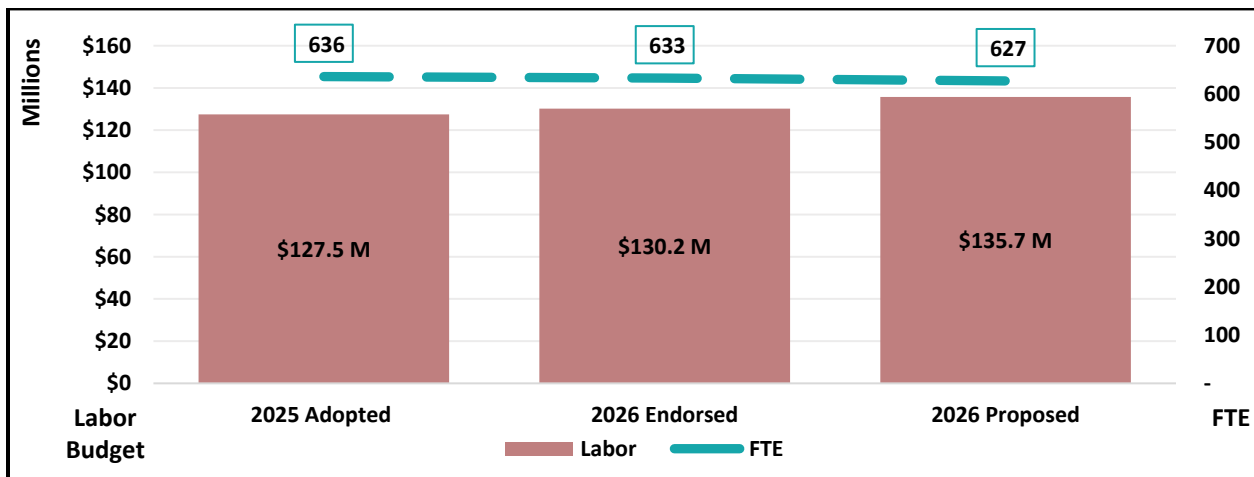
B. Capital Budget

The proposed capital budget for Seattle IT increases by approximately \$2.1 million relative to the 2026 Endorsed Budget, or about 11.6 percent. A few of the notable changes include:

- \$2.2 million for the first year of a three-year project to replace public safety vehicle computers for the SPD, SFD, and CARE departments. Many of the devices are reaching the end of their lifecycle and are not able to be upgraded to current software standards.
- \$767,000 for the second phase of the City Attorney's Office's (CAO's) Criminal Case Management System project that will increase data integration and communication with the Seattle Municipal Court's Municipal Court Information System.
- \$870,000 reduction resulting from the shift of software being hosted on-premises to being hosted in the cloud. Less on-premises hosting reduces the need for servers and data center space. The proposed budget also includes a similar-sized increase in the operating budget to accommodate the increased costs of cloud hosting.

C. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



Last fall, the 2025 Proposed Budget proposed to abrogate 64 FTE from Seattle IT which, along with 1 FTE transferring into the department, would have resulted in a total FTE count of 615. As described in the operating section above, the Council restored 6 FTE to the Seattle Channel program, which would have raised the FTE count to 621. Additionally, the Council approved Council Budget Action [CBO-002-A](#) that restored 12 FTE that were subject to layoff and funded those positions for six months. In combination, these Council changes resulted in a total of 633 FTE for the 2025 Adopted Budget and the 2026 Endorsed Budget.

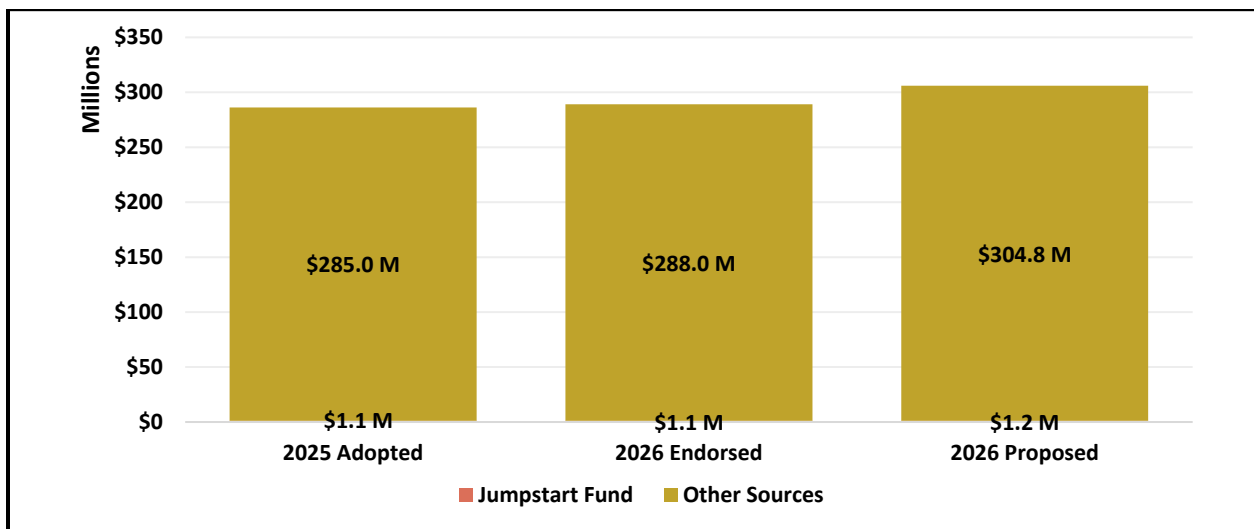
During the development of the 2026 Proposed Budget, the City Budget Office (CBO) identified an error in Seattle IT's FTE count that occurred in mid-2022 and, as a result of the correction, the total for 2025 Adopted and 2026 Endorsed was changed to 636 FTE. (In Figure 1 above and in the proposed budget book, the 2026 Endorsed amount does not reflect the mid-2022 correction made by CBO.)

The 2026 Proposed Budget would make a few changes to Seattle IT's staffing:

- 9 FTE abrogations – Recognizes the elimination of nine of the 12 positions that were funded by Council for six months. At this time, all nine of these positions are vacant. (Six employees were laid off after funding for the positions expired at the end of June.)
- The remaining 3 FTE that had been funded by the Council for six months were addressed in the 2025 Mid-Year Supplemental ([ORD 127264](#)). 2 FTE were transferred to Seattle City Light, and 1 FTE stayed in Seattle IT with funding provided (and work dedicated to) Seattle Public Utilities.
- 2 FTE increase – The positions are tied to proposed increases described in the operating section above: the Mayor's Permitting Accountability and Customer Trust (PACT) program and the City's B&O Tax proposal.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



As described above, Seattle IT generates the majority of its funding through central cost allocations to other departments and by billing certain departments for projects specific to those departments' needs. Those revenues are deposited into the Information Technology Fund, which makes up about 98 percent of the Other Sources category shown in Figure 2, and includes a mixture of funds from across City departments, including the General Fund.

The Other Sources category also includes spending from the Cable TV Franchise Fund. The Cable TV Franchise Fund, with proposed appropriations of approximately \$6 million in the 2026 Proposed Budget, generates revenue through fees assessed on cable providers. Expenditures from the Cable TV Franchise Fund are guided by policies adopted by the Council in 2001 and may generally be used to support administration of the Cable Customer Bill of Rights, technology literacy and access programs, and operating and capital support for the Seattle Channel. The Cable TV Franchise Fund fees are transferred to the Information Technology Fund for expenditure and, therefore, are double counted in the Other Sources category.

II. BUDGET LEGISLATION

1. 2025 Year-End Supplemental ORD

The 2025 Year-End Supplemental bill contains 12 items related to Seattle IT:

- Three appropriation increases in the operating budget totaling approximately \$1.9 million: funding pilot projects as part of the Mayor's Artificial Intelligence Initiative (\$400,000), beginning upgrades to the City's business licensing system to accommodate the B&O Tax proposal policy changes (\$350,000), and recognizing Seattle IT's abnormally low turnover rate and the inability of the department to meet its vacancy rate for 2025 (\$1.2 million).
- There are seven other appropriation increases that are backed by revenues from City departments, either through direct billing or monthly billing as costs are incurred. The increases include new computer purchases outside of the regular replacement cycle (\$2.8 million), cellular telephone costs (\$2.2 million), cabling projects in the Seattle Municipal Tower (\$350,000), system upgrade projects requested by SDOT (\$150,000), SPD cloud services (\$250,000), SPD Tech Assisted Pilot Program (\$1.2 million), and implementation of the Office of Housing's Housing Data Management System (\$1.6 million).
- One capital appropriation increase to support replacement of the CAO's Criminal Case Management System (\$1.4 million).
- One appropriation decrease to abandon authority from an expired grant from the Federal Communications Commission that has no remaining funds available (\$328,000).

SEATTLE MUNICIPAL COURT (SMC)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TAMASO JOHNSON

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Administration	\$22.6M	\$23.6M	4.2%	\$24.4M	3.6%
Court Operations	\$23.6M	\$24.9M	5.6%	\$24.3M	(2.3%)
Total:	\$46.2M	\$48.5M	4.9%	\$48.7M	0.5%

I. OVERVIEW AND SUMMARY

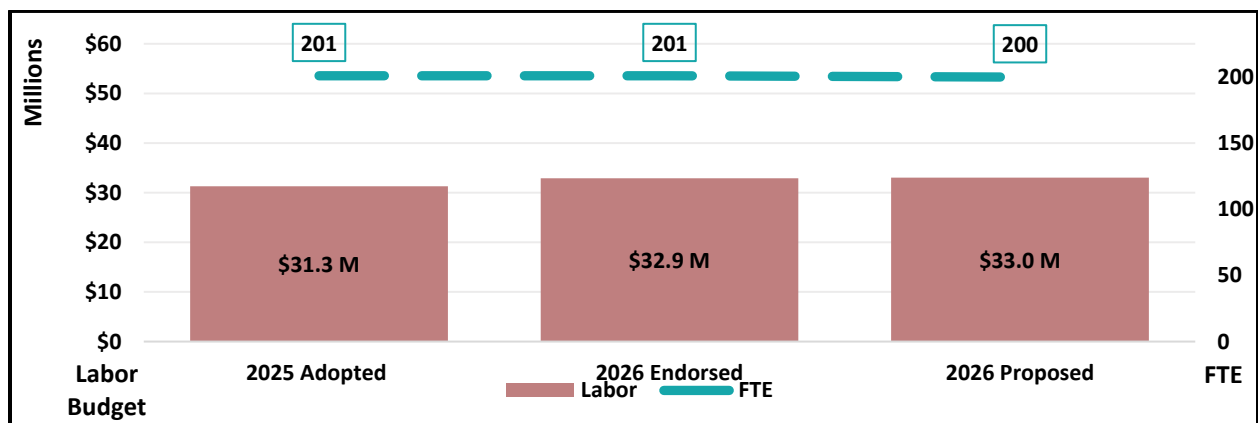
A. Operating Budget

In total dollar terms, the 2026 Proposed Budget for the Seattle Municipal Court (SMC) remains essentially unchanged from the 2026 Endorsed Budget, with a funding increase of less than one percent. That said, SMC's proposed budget does reflect the addition of four new positions, which were approved in supplemental budget legislation earlier this year. The \$720,000 of additional cost associated with these positions is partially offset by lower-than-anticipated increases in base labor costs. These labor savings are most directly attributable to the fact that local inflation has been lower than projected last year, and as a result, negotiated wage increases will be lower. These savings total approximately \$460,000, resulting in a net increase of about \$260,000 overall to SMC's funding, relative to the 2026 Endorsed Budget.

The total "headcount" shows a net decrease of one position, because the 2026 budget also abrogates five term-limited positions that supported deployment of the Court's new Municipal Court Information System (MCIS). That system is now fully operational.

B. FTE & Labor Changes

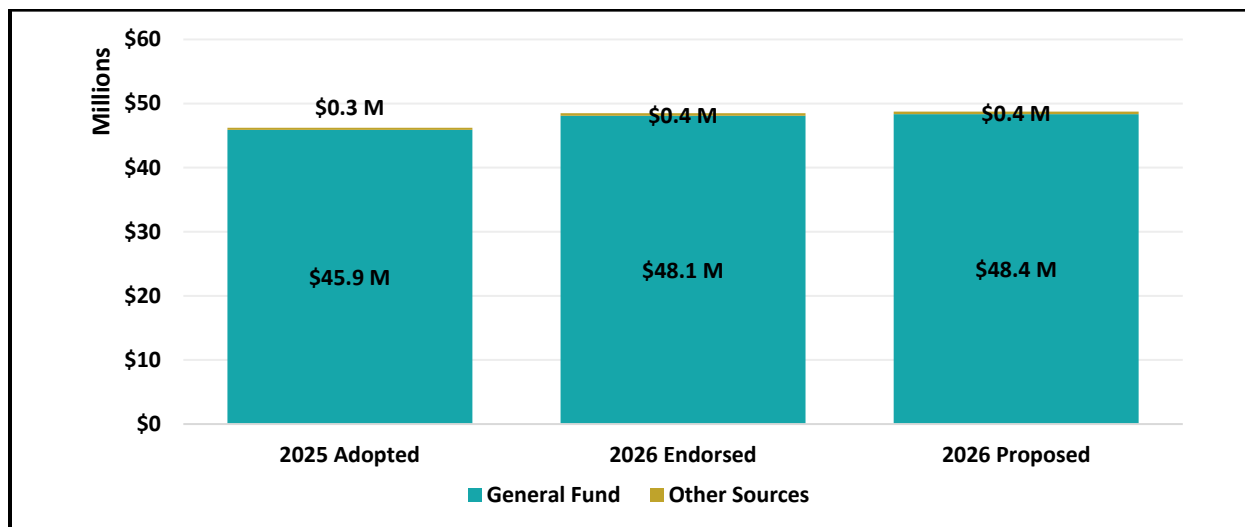
Figure 1. FTE & Labor Budget Summary



As described above, the reduction of one position in SMC's 2026 Proposed Budget reflects the addition of four new positions and the abrogation of five term-limited positions. The new positions, which include a Community Resource Coordinator, a Substance Use Disorder (SUD) Assessor, and two Court Marshals, support the new Drug Prosecution Alternative program that was established in 2025 in coordination with the City Attorney's Office. Funding and funding authority for this program were initially approved as part of supplemental budget actions during 2025.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



The chart above highlights that SMC relies almost exclusively on the General Fund for its financial support. SMC receives some grant dollars from the State, but this funding accounts for less than one percent of the Court's total budget.

II. Budget Legislation

1. 2025 Year-End Supplemental

SMC will abandon \$32,000 in unexpended State grant funding as part of the Year-end Supplemental Ordinance.

2. 2026 Annual Grant Acceptance

SMC is seeking authority to accept two State grants in the 2026 Annual Grant Acceptance Ordinance. The grants would each provide SMC \$165,000 to support SMC's therapeutic court. The separate grants cover the 2025-2026 and the 2026-2027 State fiscal year, respectively.

SEATTLE OFFICE FOR CIVIL RIGHTS (SOCR)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: TAMASO JOHNSON

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Civil Rights	\$7.9M	\$8.2M	0.4%	\$8.3M	0.1%
Total:	\$7.9M	\$8.2M	0.4%	\$8.3M	0.1%

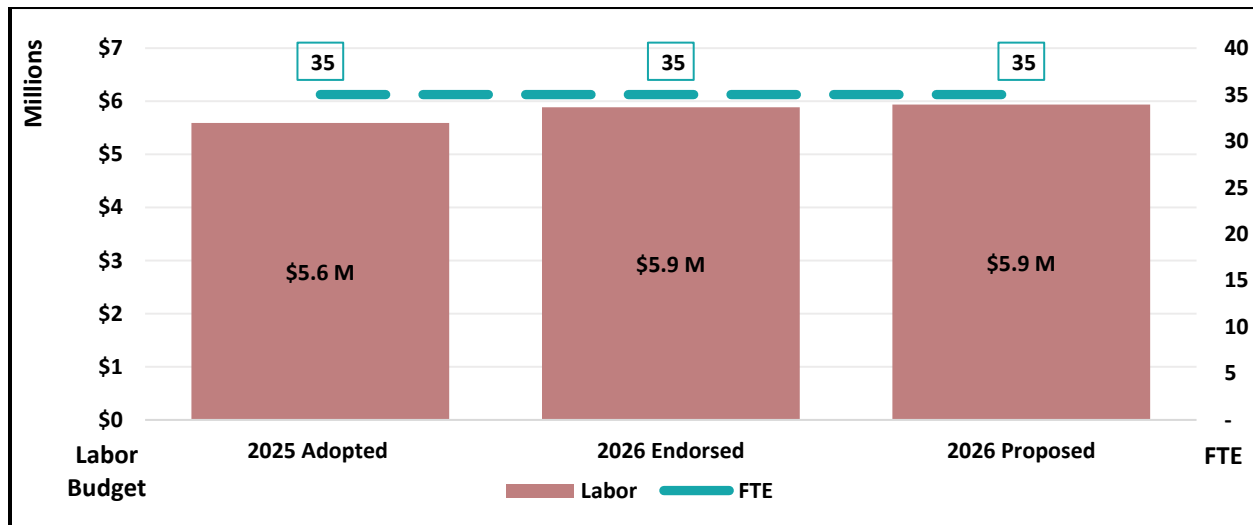
I. OVERVIEW AND SUMMARY

A. Operating Budget

The 2026 Proposed Budget for the Office for Civil Rights (OCR) would essentially remain level (0.1 percent increase) relative to the 2026 Endorsed Budget. Several changes are proposed to attain the proposed 2026 funding level: a standard cost adjustment increase, technical decreases to personnel costs, a reduction across department operational budget lines, and redirection of most of these operational savings to support new housing reparations study work.

B. FTE & Labor Changes

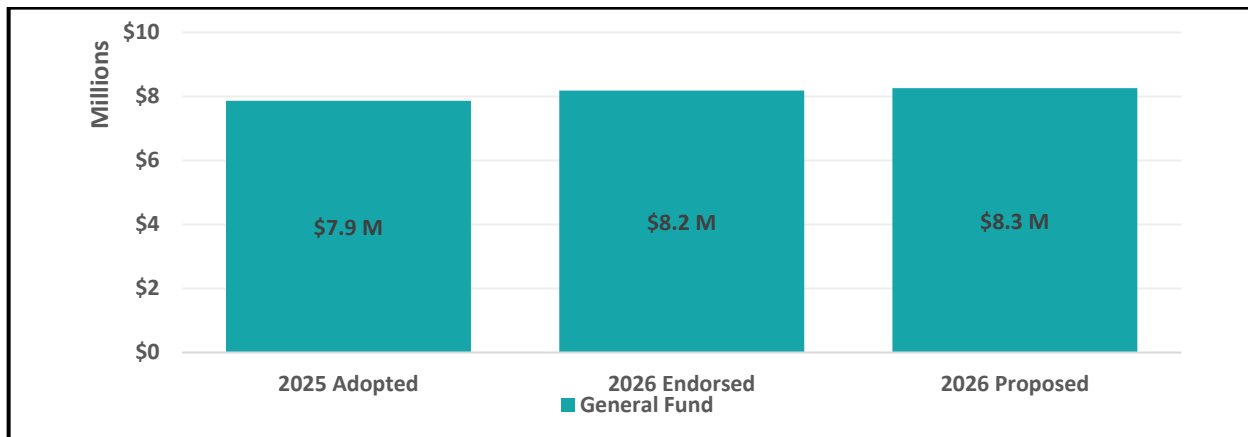
Figure 1. FTE & Labor Budget Summary



As shown above, OCR staffing remains constant in the 2026 Proposed Budget.

C. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



As shown above, OCR is funded entirely by General Fund appropriations.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Housing Reparations Study

The 2026 Proposed Budget would allocate \$50,000 in one-time funding to conduct and/or compile research in support of a new Mayor's Office initiative to address racially-discriminator housing policies. Rather than adding net new funding, the Proposed Budget would cut \$57,000 from OCR's current operational budget (31 percent reduction) to pay for this new reparations study work.

As described in the Budget Overview and Considerations papers for the Office of Housing and Office of Community Planning and Development, respectively, there is limited information available at this point concerning the scope and implementation details of this initiative, which totals over \$20M within the 2026 Proposed Budget (a total of \$80M planned of OH funding over four year) and spans these three departments. The Mayor's Office has indicated that program design and implementation in OH and OPCD is intended be predicated on the OCR study work, however there is limited information on the specifics of the OCR work included in budget materials. Furthermore, it is not clear if cutting OCR's limited existing operational budget to redirect funds for this work is prudent or necessary.

If the intent, as the Mayor's Office has stated, is for OCR policy staff to lead the reparations study work, it is not clear why this goal could not be accomplished within the structure of the 2026 Endorsed Budget, since OCR operational funds would already seem to have the flexibility to be deployed for this kind of use. Finally, while the proposed reduction of \$57,000 to OCR the operational budget is relatively small, Council may consider whether it is prudent to approve this reduction to fund this new project in light of challenges OCR acknowledges in meeting current need for existing bodies of work, such as the Race and Social Justice Initiative (RSJI).

Options:

- A. Reject this proposed change and potentially restore at least \$50,000 of OCR's general operational budget.
- B. Proviso \$50,000 of OCR's budget contingent upon receiving more details on the housing reparations initiative from the Mayor's Office, OCR, and other involved departments.
- C. No change.

SEATTLE PUBLIC LIBRARY (SPL)

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: ERIC MCCONAGHY

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
Administrative/Support Service	\$15.7M	\$16.4M	4.7%	\$16.3M	(1.1%)
Chief Librarian's Office	\$0.7M	\$0.8M	4.4%	\$0.8M	(1.2%)
Human Resources	\$2.8M	\$2.9M	5.0%	\$2.9M	(2.5%)
Institutional & Strategic Advancement	\$2.1M	\$2.2M	4.7%	\$2.2M	(1.3%)
Library Program and Services	\$77.6M	\$81.0M	4.4%	\$80.4M	(0.7%)
Operating Subtotal:	\$98.9M	\$103.4M	4.5%	\$102.5M	(0.8%)
Capital Budget					
Capital Improvements	\$8.4M	\$7.6M	(9.4%)	\$2.6M	(65.9%)
CIP Subtotal:	\$8.4M	\$7.6M	(9.4%)	\$2.6M	(65.9%)
Total:	\$107.3M	\$110.9M	3.4%	\$105.1M	(5.3%)

I. OVERVIEW AND SUMMARY

The 2026 total appropriations in the Seattle Public Library's (SPL's) Proposed Budget would decrease by \$5.8 million (-5.3 percent) from the 2026 Endorsed Budget. Total operating appropriations would be \$102.5 million and total capital appropriations would be \$2.6 million. The sections below provide more detail explaining the changes in the proposal.

A note regarding SPL budgeting and governance

The five-member Library Board of Trustees (Board), who are appointed by the Mayor and confirmed by the City Council, govern SPL. The Revised Code of Washington ([RCW 27.12.240](#)) and the City Charter ([Article XII, Section 5](#)) grant the Board "exclusive control of Library expenditures for Library purposes." In terms of oversight of SPL's budget, that means that the Council only has authority to allocate resources annually at the fund level. The Council does not approve SPL's budget by BCL, unlike the budget approval for other City departments. Also, unlike for other City departments, Council does not approve staffing (number of FTE) changes for SPL. The power to make these decisions is held by the Board. The Library Board adopts an annual Operations Plan in December to allocate funds to specific programs after the Council adopts the annual budget.

A. Operating Budget

Compared to the 2026 Endorsed Budget, the operating appropriations in the 2026 Proposed Budget would be 0.8 percent less. This decrease in anticipated spending for 2026 is largely due to revisions to appropriations for City internal service costs, annual wage adjustments, and retirement contributions. SPL's proposed operating appropriations in 2026 would be supported by a one-time transfer of \$5 million from SPL capital appropriations. See below.

B. Capital Budget

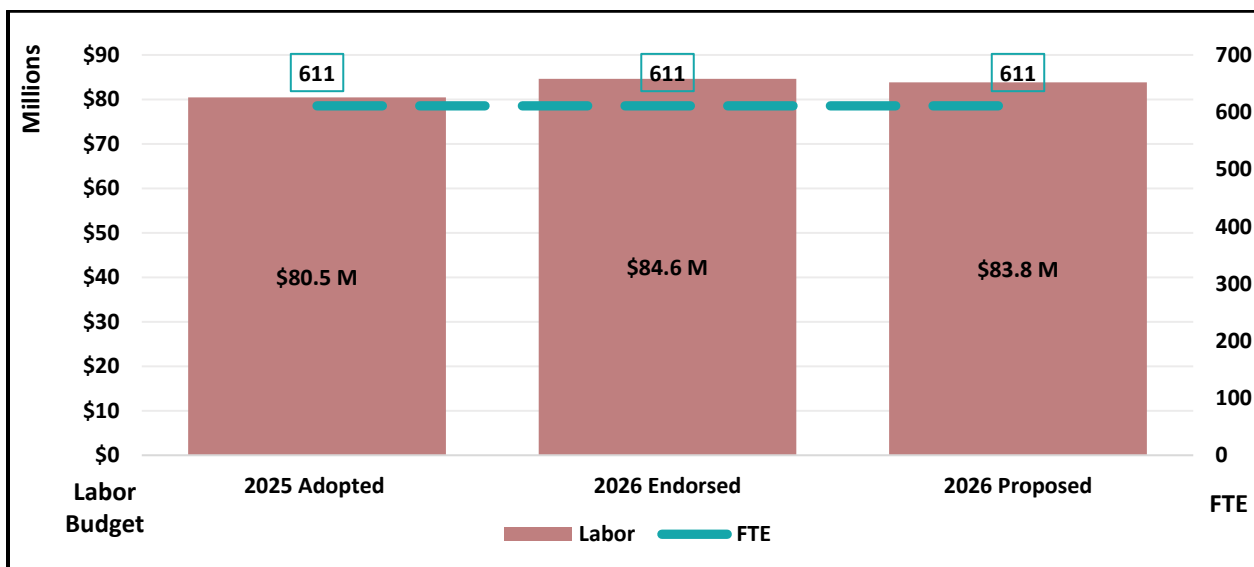
The SPL capital budget would decrease by 65.9 percent from 2025 Endorsed to 2026 Proposed. The decrease would result from the shift of \$5 million in SPL capital appropriations to SPL operating appropriations in response to the Mayor's direction to SPL to identify a budgetary reduction \$5 million GF for 2026.

These capital funds would have been spent on the project to seismically retrofit the Columbia Library branch building. The project timeline is delayed due to COVID pandemic impacts and inflationary pressures. SPL would postpone completion of the Columbia Library retrofit and include the costs for the project in the Library Levy renewal proposal in 2026.

The remaining difference in capital appropriations results from the variation in SPL capital spending based on the status and schedule of the projects being pursued, not in policy shifts. SPL's 2026 capital spending would support major maintenance at all SPL branches (\$2.1 million) and information technology (\$500,000).

C. FTE & Labor Changes

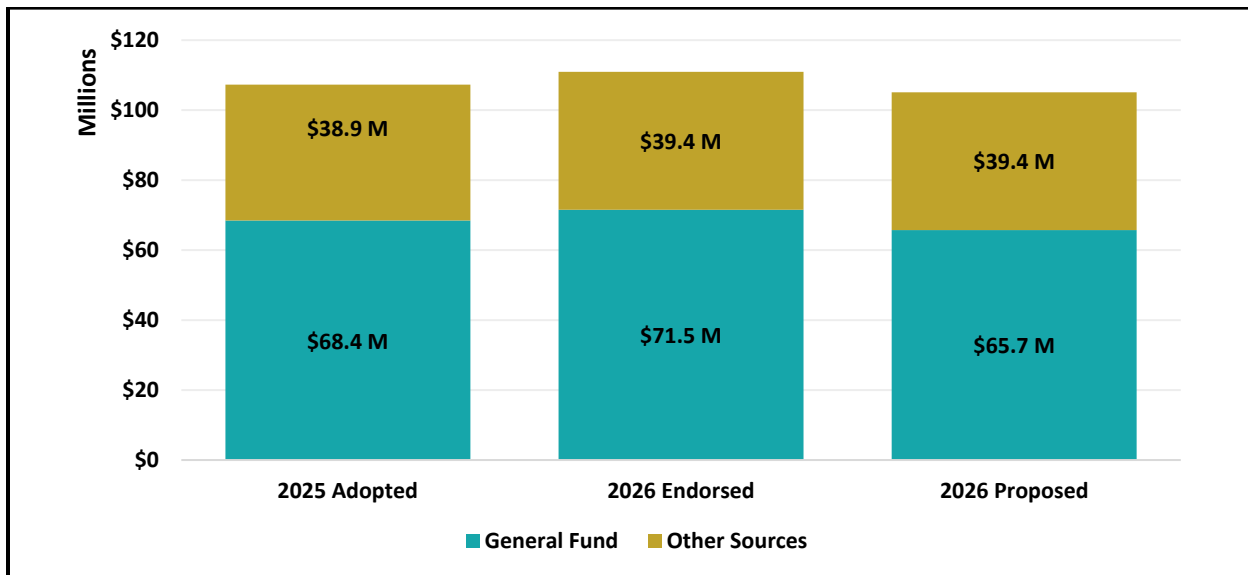
Figure 1. FTE & Labor Budget Summary



SPL's 2026 Proposed Budget would not change the number of FTE. The 2026 Proposed Budget book does not show SPL FTEs because the SPL Board of Trustees has sole control over SPL staffing. The "Summary of Position and Full-Time Equivalent (FTE) Changes by Department" (Appendices A and B of the budget book, pages 614 and 615) shows position and FTE data for SPL for information purposes only. The reduction in labor cost from Endorsed to Proposed is mostly due to revisions in appropriations for annual wage increases and retirement contributions.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



SPL's appropriations in the 2026 Proposed Budget would be primarily supported by the \$65.7 million GF (62.5 percent) and secondarily by \$37.7 million of 2019 Library Levy Fund dollars (34 percent). In Figure 2, Other Sources is the combination of 2019 Library Levy Fund, REET I, and all other non-GF funding to SPL including the Library Foundation, gifts, grants, fund balance, and Library revenues (such as parking and space rental).

All GF support to SPL (\$65.7 million) would be appropriated for operating costs in the Proposed 2026. The remaining operating spending in SPL (\$36.8 million) would be mostly supported by 2019 Library Levy revenues (\$35.7 million). Proposed 2026 capital spending in SPL would be supported with \$2 million from the 2019 Library Levy and \$605,000 Real Estate Excise Tax (REET) I

The Council has the power to propose Library levies through the City's taxing authority as approved by voters. In August 2019, Seattle voters approved a seven-year, \$219.1 million property tax levy lift to maintain and enhance Library services from 2020 through 2026, renewing the seven-year, 2012 Library Levy.

The Council approves the annual levy amount as authorized by the 2019 Library Levy as part of the annual tax ordinance each year alongside the annual budget approval ordinance. SPL reports annually to the Council regarding performance on achieving the goals of the 2019 Library Levy. Next year, the Mayor and SPL are expected to propose a levy package for Council's consideration and potential submission to voters on the ballot in fall 2026.

II. BUDGET LEGISLATION

1. CBO 2025 Year-End Supplemental Ordinance

This legislation would increase \$170,000 in the 2012 Library Levy Fund and \$850,000 in the 2019 Library Levy Fund for operational expenses with a corresponding decrease in SPL capital appropriations.

2. CBO 2025 Year-End Grants Ordinance

This legislation would accept a \$1.95 million grant from Washington State Department of Commerce for seismic structural upgrades at the SPL University Branch. SPL would meet the 50 percent local match requirement with existing SPL resources.

SEATTLE PUBLIC UTILITIES

2026 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

CENTRAL STAFF ANALYST: BRIAN GOODNIGHT

Table 1. Department Budget Summary

Budget Summary Level	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
Operating Budget					
General Expense	\$758.4M	\$784.2M	3.4%	\$758.9M	(3.2%)
Leadership & Administration	\$168.3M	\$178.2M	5.9%	\$185.2M	3.9%
Utility Service & Operations	\$246.8M	\$256.1M	3.7%	\$260.6M	1.8%
Operating Subtotal:	\$1,173.6M	\$1,218.5M	3.8%	\$1,204.7M	(1.1%)
Capital Budget					
Combined Sewer Overflows	\$92.1M	\$92.2M	0.1%	\$86.5M	(6.1%)
Distribution	\$53.5M	\$65.7M	22.9%	\$63.6M	(3.2%)
Drainage and Wastewater Infrastructure	\$0.0M	\$0.0M	n/a	\$128.9M	n/a
Flooding, Sewer Backup & Landslide	\$11.0M	\$20.8M	89.4%	\$0.0M	(100.0%)
Habitat Conservation Program	\$1.6M	\$5.7M	265.3%	\$1.1M	(81.4%)
New Facilities	\$21.0M	\$16.1M	(23.2%)	\$11.4M	(29.1%)
Protection of Beneficial Uses	\$30.4M	\$58.9M	93.9%	\$0.0M	(100.0%)
Rehabilitation	\$43.9M	\$43.1M	(1.7%)	\$58.6M	35.7%
Rehabilitation & Heavy Equipment	\$0.4M	\$0.8M	103.3%	\$0.8M	(5.7%)
Sediments and Duwamish Valley Water Resilience	\$13.4M	\$13.2M	(1.8%)	\$31.2M	136.6%
Shared Cost Projects	\$96.2M	\$79.7M	(17.2%)	\$132.5M	66.3%
Technology	\$12.9M	\$10.1M	(21.9%)	\$13.6M	35.6%
Transmission	\$11.9M	\$25.3M	112.0%	\$9.8M	(61.4%)
Water Quality & Treatment	\$1.4M	\$10.2M	617.8%	\$17.8M	73.4%
Water Resources	\$19.5M	\$15.3M	(21.7%)	\$19.7M	29.1%
Watershed Stewardship	\$2.9M	\$5.0M	72.2%	\$1.5M	(70.3%)
CIP Subtotal:	\$412.0M	\$462.0M	12.1%	\$576.9M	24.9%
Total:	\$1,585.6M	\$1,680.5M	6.0%	\$1,781.7M	6.0%

I. OVERVIEW AND SUMMARY

The 2026 Proposed Budget for Seattle Public Utilities (SPU) increases by approximately \$101 million, or 6 percent, relative to the 2026 Endorsed Budget. As shown in Table 1, the entirety of this increase is accounted for in the capital budget. SPU's operating budget, which accounts for about 68 percent of its overall budget, is proposed to decrease by about \$13.8 million, or 1 percent, largely due to lower debt service payments. The proposed budget would also transfer the remaining aspects of the City's graffiti program from SPU to Seattle Parks and Recreation (SPR), including one staff position, and it recognizes efficiencies in the Public Hygiene Program. SPU's proposed capital budget increases by almost \$115 million, or 25 percent, relative to the 2026 Endorsed Budget. The majority of the increases are attributable to the Drainage and Wastewater line of business, including increases for land acquisition, sediment remediation, and heavy equipment purchases.

SPU's budgets are guided by a six-year Strategic Business Plan (SBP) and by utility rates that are established by the Council via ordinance. The SBP describes priorities and guides service delivery and business strategy for the department's three utilities: drainage and wastewater, solid waste, and water. The current 2025–2030 SBP was adopted by the Council in September 2024 ([RES 32136](#)), and the 2026 Proposed Budget is consistent with that plan. The Council typically considers rate-setting legislation for one of SPU's three utilities each year, with rates being set for a three-year period. The most recent updates occurred in 2023 for water ([ORD 126909](#)), 2024 for drainage and wastewater ([ORD 127072](#), [ORD 127073](#)), and 2025 for solid waste ([CB 121051](#)).

A. Operating Budget

SPU's proposed operating budget decreases by approximately \$13.8 million relative to the 2026 Endorsed Budget. There are a few notable increases, however, including:

- \$1.6 million (Drainage and Wastewater Fund) and the internal reallocation of 3.0 FTE for flood control work in the South Park neighborhood. The positions currently support SPU's Public Hygiene Program which is intending to shift work to third-party contractors in 2026. As that shift occurs, these staff will be transitioned to supporting the South Park flooding work. Additionally, approximately \$1.4 million of the increased appropriations will be eligible for 75 percent reimbursement from the King County Flood Control District.
- \$852,000 (Solid Waste Fund) and three temporary positions to support technology upgrades at Solid Waste transfer stations and capital planning activities. Two of the temporary positions, Information Technology Professionals, will assist with the evaluation and updating of SPU's unique operational technology for the North and South transfer stations. The other temporary position, a Senior Capital Projects Coordinator, will assist with capital planning work, including a potential partnership with the City of Kent to open up a portion of the Kent Highlands Landfill for potential reuse.
- \$250,000 (General Fund) in one-time funding to continue the provision of sanitation services in the Chinatown-International District (CID), in coordination with the CID Business Improvement Area. Funding for this body of work was originally provided in the 2024 Downtown Activation Plan, and the Council continued the work in 2025 via a proviso on SPU funding ([CBA SPU-008-B](#)).
- \$150,000 (Solid Waste Fund) to double funding to a total of \$300,000 one-time funds for community grants targeting textile waste prevention. Last fall, the Council added (via [CBA SPU-005-A](#)) \$150,000 to the 2025 Adopted Budget and \$150,000 to the 2026 Endorsed Budget for organizations supporting refugee and immigrant women in overcoming barriers to employment and diverting waste from the disposal system.

Notable decreases in SPU's operating budget include:

- \$2 million (General Fund) reduction to the Public Hygiene Program to align with expected expenditure levels in 2026, and consistent with 2025 program spending. Since the program was established, SPU has reduced the costs of the program through efficiencies such as using owned assets, reducing the need for engineering support, and utilizing sewer connections rather than mobile pump-out services. The program will continue to operate three stationary shower trailers and is not proposing any service reductions for 2026.
- \$1 million (General Fund) reduction resulting from the transfer of additional graffiti-related responsibilities and 1.0 FTE (Planning and Development Specialist II) to SPR. The budget proposes to transfer enforcement of the graffiti code and the existing parking pay station graffiti control agreement with the Seattle Department of Transportation (SDOT) and its associated funding. The transfer of graffiti code enforcement is contingent upon Council approval of a proposed bill, Graffiti Nuisance Code Update, which is described in the SPR policy considerations paper.
- \$14.5 million in technical adjustments, which includes items such as citywide indirect costs, labor-related changes, debt service, and major service contracts. The most impactful technical change is reduced debt service payments due to the retirement of outstanding debt.

B. Capital Budget

SPU's capital budget, like the capital budgets for other departments, describes anticipated investments over a six-year timeframe, with authorized spending for the first year of the Capital Improvement Program (CIP) appropriated in the annual budget. Capital spending varies from year to year based on the status and schedule of the projects being pursued; these changes do not necessarily reflect policy shifts. Budgetary changes over time, however, may represent new areas of focus determined by the strategic plan or activities driven by regulatory requirements and compliance.

SPU's capital program is separated into four parts: (1) Drainage and Wastewater, (2) Solid Waste, (3) Water, and (4) Shared Projects. The first three categories include capital projects pursued for the benefit of only one of the utilities, whereas the fourth category contains capital projects that provide benefits for, and are jointly funded by, all three of the utilities.

Table 2 shows a comparison of the 2026–2031 Proposed CIP relative to the 2025–2030 Adopted CIP for each part of SPU's capital budget.

Table 2. Comparison of 2025–2030 Adopted CIP to 2026–2031 Proposed CIP

	2025	2026	2027	2028	2029	2030	2031
Drainage & Wastewater							
2025–2030 Adopted	\$190.7M	\$228.1M	\$260.2M	\$213.7M	\$199.5M	\$208.6M	--
2026–2031 Proposed	--	\$305.2M	\$267.2M	\$324.0M	\$340.1M	\$288.0M	\$333.8M
Solid Waste							
2025–2030 Adopted	\$21.4M	\$16.9M	\$17.3M	\$11.6M	\$16.0M	\$2.0M	--
2026–2031 Proposed	--	\$12.2M	\$31.3M	\$19.8M	\$12.2M	\$7.8M	\$2.0M
Water							
2025–2030 Adopted	\$90.8M	\$127.2M	\$150.8M	\$150.6M	\$149.8M	\$136.7M	--
2026–2031 Proposed	--	\$113.4M	\$147.0M	\$127.8M	\$136.0M	\$121.8M	\$121.9M
Shared Projects							
2025–2030 Adopted	\$109.1M	\$89.7M	\$70.4M	\$71.4M	\$86.3M	\$68.1M	--
2026–2031 Proposed	--	\$146.1M	\$87.1M	\$84.1M	\$83.9M	\$81.4M	\$67.6M

For 2026, the proposed capital budget for SPU is approximately \$115 million larger than the 2026 Endorsed capital budget. As shown in Table 2, the proposed increases come from Drainage and Wastewater (\$77.1 million) and Shared Projects (\$56.4 million), with relatively small decreases in Solid Waste and Water.

Some of the notable changes in the Drainage and Wastewater capital program include:

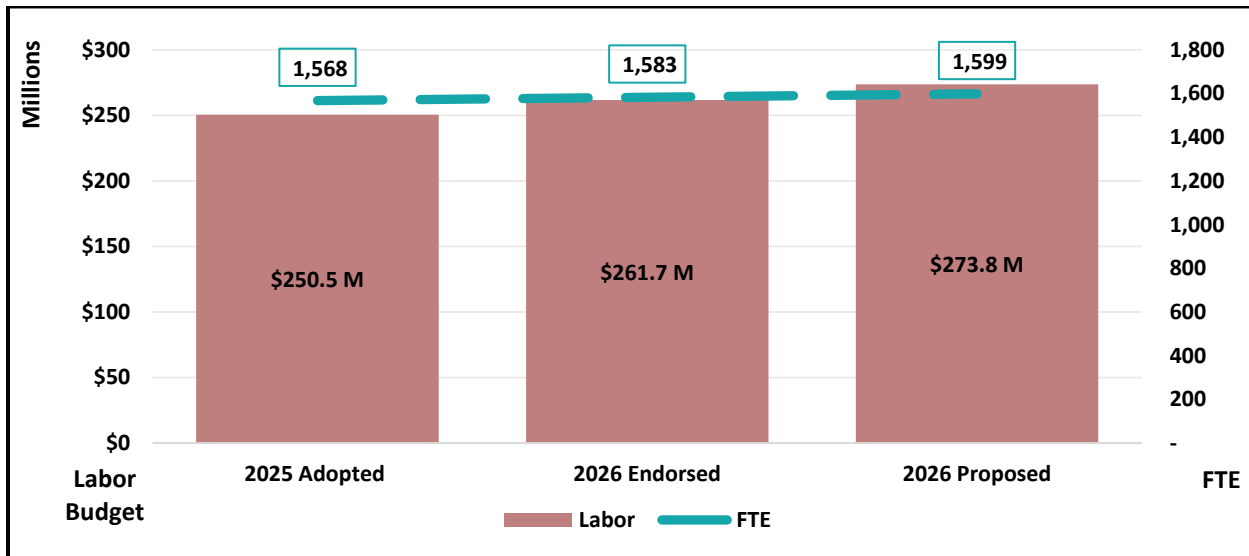
- \$42 million increase related to land acquisition costs that are necessary for stream culvert asset protection.
- \$15 million increase in the Rehabilitation BSL due to a rise in the number of projects addressing failing infrastructure and to recognize the impacts of project delays and inflation.
- \$11 million increase to reflect updated projections for the Duwamish Sediment Remediation projects.
- \$5 million increase in a newly created project, Drainage and Wastewater Main Extensions, for SPU to partially fund developer-initiated infrastructure improvements. This new project stems from a suite of legislation the Council passed in June 2025 related to System Development Charges: [ORD 127223](#), [ORD 127224](#), and [ORD 127225](#).
- The reorganization of the capital BSLs and projects to more closely align asset management with the department’s SBP and its environmental, public health, and public safety goals. The reorganization includes the creation of a new Drainage and Wastewater Infrastructure BSL, the renaming of the Sediments BSL to the Sediments and Duwamish Valley Resilience BSL, and the elimination of two BSLs: Protection of Beneficial Uses, and Flooding, Sewer Backup, and Landslides.

Some of the significant changes in the Shared Projects capital program include:

- \$33 million increase in the Workforce Facilities capital project, primarily due to anticipated land acquisition costs for the North One Water facility.
- \$23 million increase for the ongoing CIP program used to purchase heavy equipment required by SPU staff to perform their work.
- A reorganization of the projects within the Technology BSL resulting from an internal study looking at the current and future suite of SPU’s technology projects.

C. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary

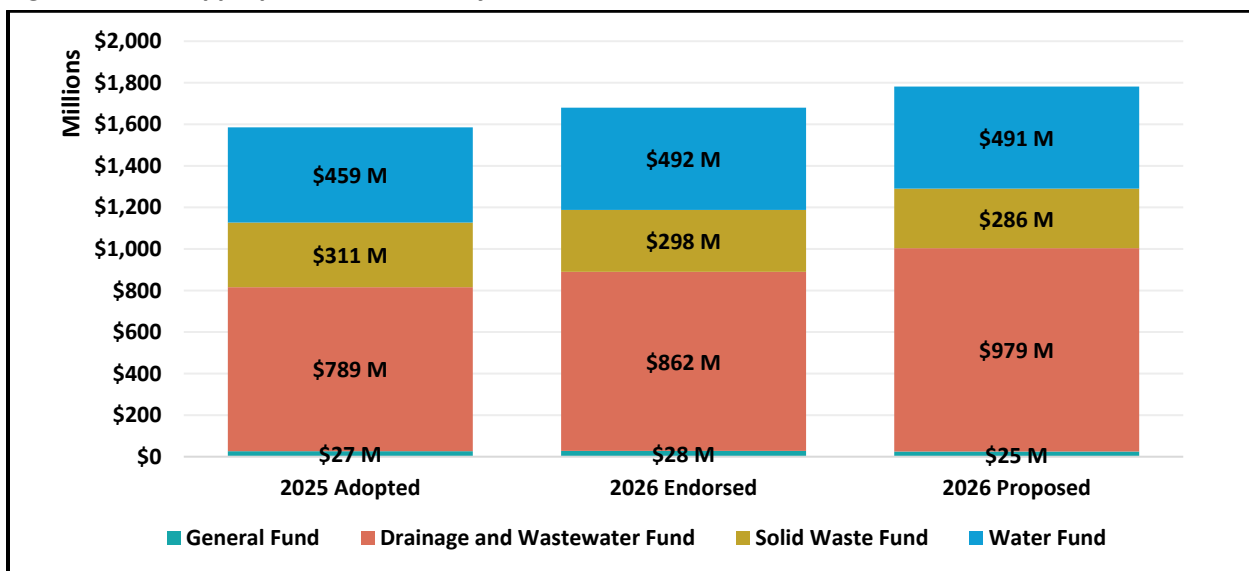


The 2026 Proposed Budget shows an increase of 16.0 FTE relative to the 2026 Endorsed Budget, but this change is primarily the result of positions that have been added via standalone legislation during 2025. Council approved the addition of 6.0 FTE, via [ORD 127225](#), as part of the System Development Charges legislative package to manage the City's involvement in mainline extensions constructed by private developers. Additionally, the Council approved 11.0 FTE, via [ORD 127304](#), as part of the package of 50 new positions to support Sound Transit 3 light rail expansion.

The only new position change included in SPU's 2026 Proposed Budget is a 1.0 FTE decrease from the proposed transfer to SPR of a Planning and Development Specialist II that works on graffiti enforcement. The transfer of graffiti enforcement is described in the operating budget section above.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



Each of the three SPU utilities receives its revenues, and funds its activities, via enterprise funds: the Drainage and Wastewater Fund, the Solid Waste Fund, and the Water Fund. SPU bills customers for the services they receive, and the revenues from those customers may only be used for utility-related work. Activities that are for the benefit of the general public (e.g., public litter and recycling cans, public hygiene, etc.) must be paid for with other funds – typically the General Fund.

II. BUDGET LEGISLATION

1. SPU Drainage and Wastewater 2026 Bonds ([CB 121089](#))

This legislation would authorize up to \$128 million of 30-year fixed-rate bonds to support the City's drainage and wastewater system. SPU anticipates selling the bonds in mid-2026 and expects that this level of debt, along with other sources of funding, would support the drainage and wastewater capital program for approximately one year. If the Council chooses not to pass the legislation, SPU will have insufficient resources to fund its planned capital spending for the drainage and wastewater system for the next couple of years. SPU estimates the annual debt service on this bond issuance to be about \$8.3 million per year beginning in 2027, with an interest-only payment in 2026.

The legislation would also amend the drainage and wastewater revenue bond Omnibus Refunding ordinance passed by the Council via [ORD 125455](#) in November 2017 and last amended by [ORD 126482](#) in November 2021. The purpose of refunding legislation, generally, is to authorize the issuance of new bonds for the purpose of refunding (or refinancing) existing bonds when interest rate savings or other financial benefits can be captured. In this instance, amendments are being proposed to the existing refunding legislation to update certain provisions, such as reserve account requirements, that may now be modified due to the refunding of the last set of bonds that existed under the previous terms.

The City's Debt Management Policy Advisory Committee voted on October 8, 2025, recommending that the City approve the bonds that would be authorized by this legislation.

2. SPU Water 2026 Bonds ([CB 121090](#))

This legislation would authorize up to \$108 million of 30-year fixed-rate bonds to support the City's water system. SPU anticipates selling the bonds in mid-2026 and expects that this level of debt, along with other sources of funding, would support the water capital program for approximately one year. If the Council chooses not to pass the legislation, SPU will have insufficient resources to fund its planned capital spending for the water system for the next couple of years. SPU estimates the annual debt service on this bond issuance to be about \$7.2 million per year beginning in 2027, with an interest-only payment in 2026.

The City's Debt Management Policy Advisory Committee voted on October 8, 2025, recommending that the City approve the bonds that would be authorized by this legislation.

3. SPU Water Bonds Omnibus Refunding ([CB 121091](#))

This legislation would amend the water system revenue bond Omnibus Refunding ordinance passed by the Council via [ORD 125714](#) in November 2018 and amended by [ORD 126483](#) in November 2021. Similar to the refunding provisions for the Drainage and Wastewater bond legislation, amendments are being proposed to the existing water system revenue bond refunding legislation to update certain provisions, such as reserve account requirements, that may now be modified due to the refunding of the last set of bonds that existed under the previous terms.

The City's Debt Management Policy Advisory Committee voted on October 8, 2025, recommending that the City approve the bonds that would be authorized by this legislation.

4. 2025 Year-End Supplemental

The 2025 Year-End Supplemental includes a \$27 million proposed increase to SPU's operating budget on a one-time basis to cover prior year debt. The additional appropriation authority is required due to debt optimization activities included in a Water bond issuance that will ultimately yield savings to ratepayers.

The supplemental also includes six capital budget appropriation increases totaling \$38.4 million. The largest increase is \$16 million in the Water Fund to cover construction costs for a transmission pipeline improvement project that is ahead of schedule.

Lastly, the bill includes 15 appropriation transfers between capital projects which do not have an impact on the department's overall budget. For example, the supplemental bill would transfer \$1.3 million of appropriation authority from the Dam Safety project, which has excess appropriation authority due to project delays, to the Tolt Bridges project to cover additional construction activities.

5. 2025 Year-End Grant Acceptance

The 2025 Year-End Grant Acceptance bill would authorize SPU to accept nine grants, totaling \$69 million, and it would provide the appropriation authority necessary to spend the grant funding beginning in 2025. The largest grant awards include:

- \$35.2 million from the Washington State Department of Ecology for the construction of the Tunnel Effluent Pump Station, which is part of the broader Ship Canal Water Quality Project.
- \$28.5 million in two grant awards from the Washington State Department of Health to replace approximately three miles of outdated piping in the drinking water distribution system.
- \$3.1 million grant from the King County Flood Control District for the Landsburg Dam Debris Passage project.