CITY OF

Seattle, Washington

2026
Proposed Budget



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CITY OF SEATTLE

2026 Proposed Budget

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City of Seattle
2026 Proposed Budget

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Introduction

The City of Seattle and its more than 13,000 employees build and maintain infrastructure, provide utility service, support the needs of the city's residents, and create recreational, cultural, and other enriching opportunities. In providing excellent service, these employees use and maintain dozens of city-owned properties, a fleet of vehicles ranging from fire trucks to golf carts, and equipment and facilities necessary to complete the City's mission.

Budgeting for a large organization with many functions is a crucial and complex process. In order to produce a balanced budget the City relies upon solid forecasts incorporating items which are constantly changing (such as the price of fuel), analyzing economic activity (as it impacts tax revenues, among other budgetary components), and evaluating demand for services (from electric and water utility service, to parking meters, and access to parks/library services).

City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for their approval and signature.

The City of Seattle utilizes a modified biennial (two-year) budget process in which the City Council approves funding for year one while endorsing the amounts for year two. This document presents the changes relative to the endorsed budget for 2026, year two of the 2025-2026 biennium.

The budget itself is composed of two main documents: the operating budget and the capital improvement program (CIP) budget. The operating budget is primarily composed of expenditures required by the City to deliver the day-to-day array of City services. The CIP budget consists of large expenditures on infrastructure and other capital projects.

Charts summarizing the City's budget process and organization can be found at the end of this section.

Budget Preparation

The City's budgeting process begins early each year as departments assess needs and budget forecasters work to estimate revenues and costs. Operating budget preparation is based on the establishment of a current services or "baseline" budget. Current service levels are analyzed to determine the cost of continuing programs and services the City provided in the previous year, in addition to previous commitments that will affect costs in the next year, as well as labor agreements and changes in health care and insurance.

During this process, the Office of Economic and Revenue Forecasts (OERF), in conjunction with the City Budget Office (CBO) updates and compares the revenue forecasts utilized in the 2026 Proposed Budget based on current economic conditions in order to determine if the proposed biennial budget is in balance. In addition, costs to maintain current service levels are updated based on factors such as inflation and compared to the revised revenue forecast. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available,

then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

Annually, CBO provides guidance to departments regarding budget submissions in early spring. In early June, CBO receives departmental operating budget and CIP submittals, including all position (employee) changes. Mayoral review and evaluation of department submittals takes place through the end of August. CBO, in conjunction with individual departments, then finalizes the operating and CIP budgets.

In late September, the Mayor submits the proposed budget and CIP to the City Council. In addition to the budget documents, CBO prepares supporting legislation and other related documents.

The City Council then conducts public hearings and holds committee meetings in open session to discuss budget requests with department representatives and CBO staff. Councilmembers then recommend specific budget actions for consideration by their colleagues.

During the budget review process, the City Council may choose to explain its budget actions further by developing statements of legislative intent and budget guidance statements for future budget action. Intent statements describe the Council's expectations in making budget decisions and generally require affected departments to report back to the City Council on results.

After completing the public hearing and deliberative processes the City Council votes to adopt the budget, incorporating its desired budget changes, in late November. The Mayor can choose to approve the Council's budget, veto it, or let it become law without mayoral signature. The Mayor must veto the entire budget or none of it, as there is no line-item veto in Seattle. Copies of budget documents are available for public inspection at the CBO offices, at the Seattle Public Library, and on the Internet at http://www.seattle.gov/budget.

During the year, the City may have a need to change the adopted budget to respond to evolving needs. The City makes such changes through supplemental budget appropriation ordinances. A majority of the City Council may, by ordinance, eliminate, decrease, or re-appropriate any unspent appropriations during the year. The City Council, generally with a three-fourths vote, may also increase appropriations from available money to meet necessary expenditures that were not foreseeable earlier. Additional unforeseeable appropriations related to settlement of claims, emergency conditions, or laws enacted since passage of the annual operating budget ordinance require approval by a two-thirds vote of the City Council. Absent such changes, departments are legally required to stay within their annual budget appropriation.

Reader's Guide

This reader's guide describes the structure of the budget book and outlines its content. The budget book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals. It is designed to help residents, media, and City officials more easily understand and participate in the budget deliberations.

A companion document, the 2026-2031 Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities/infrastructure, such as streets, parks, utilities, and buildings over the next six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financial requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

The 2026 Proposed Budget and 2026-2031 CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-specific expenditures and revenues.

The 2026 Proposed Budget

This document is a description of the proposed spending plan for 2026. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document addresses the Mayor's priorities;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2026;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of significant policy and program as compared to the 2026 Endorsed Budget, the services provided, and the spending levels proposed to attain these results;
- **Appendix** – an array of supporting documents including long-range financial plans, summary of cost allocation factors for internal City services; a summary of position changes by department contained in the 2026 Proposed Budget; and a glossary.

Reader's Guide

Departmental Budget Pages: A Closer Look

The budget presentations for individual City departments (including offices, boards, and commissions) constitute the heart of this document. They are organized alphabetically within seven functional clusters:

- Arts, Culture, & Recreation;
- Education & Human Services;
- Livable and Inclusive Communities;
- Public Safety;
- Utilities, Transportation & Environment; and
- Administration.

Each cluster comprises several departments sharing a related functional focus, as shown on the organizational chart following this reader's guide. Departments are composed of one or more budget control levels, which in turn may be composed of one or more programs. Budget control levels are the level at which the City Council makes appropriations.

As indicated, the proposed budget appropriations are presented in this document by department, budget summary level, and program. At the department level, the reader will also see references to the underlying fund sources (General Fund and Other) for the department's budgeted resources. The City accounts for all of its revenues and expenditures according to a system of funds. In general, funds are established to account for specific revenues and permitted expenditures associated with those revenues. For example, the City's share of motor fuel taxes must be spent on road-related transportation activities and projects, and are accounted for in a fund in the Transportation Fund. Other revenues without statutory restrictions, such as sales and property taxes (except voter-approved property taxes), are available for general purposes and are accounted for in the City's General Fund. For many departments, such as the Seattle Department of Transportation, several funds, including the General Fund, provide the resources and account for the expenditures of the department. For several other departments, the General Fund is the sole source of available resources.

Reader's Guide

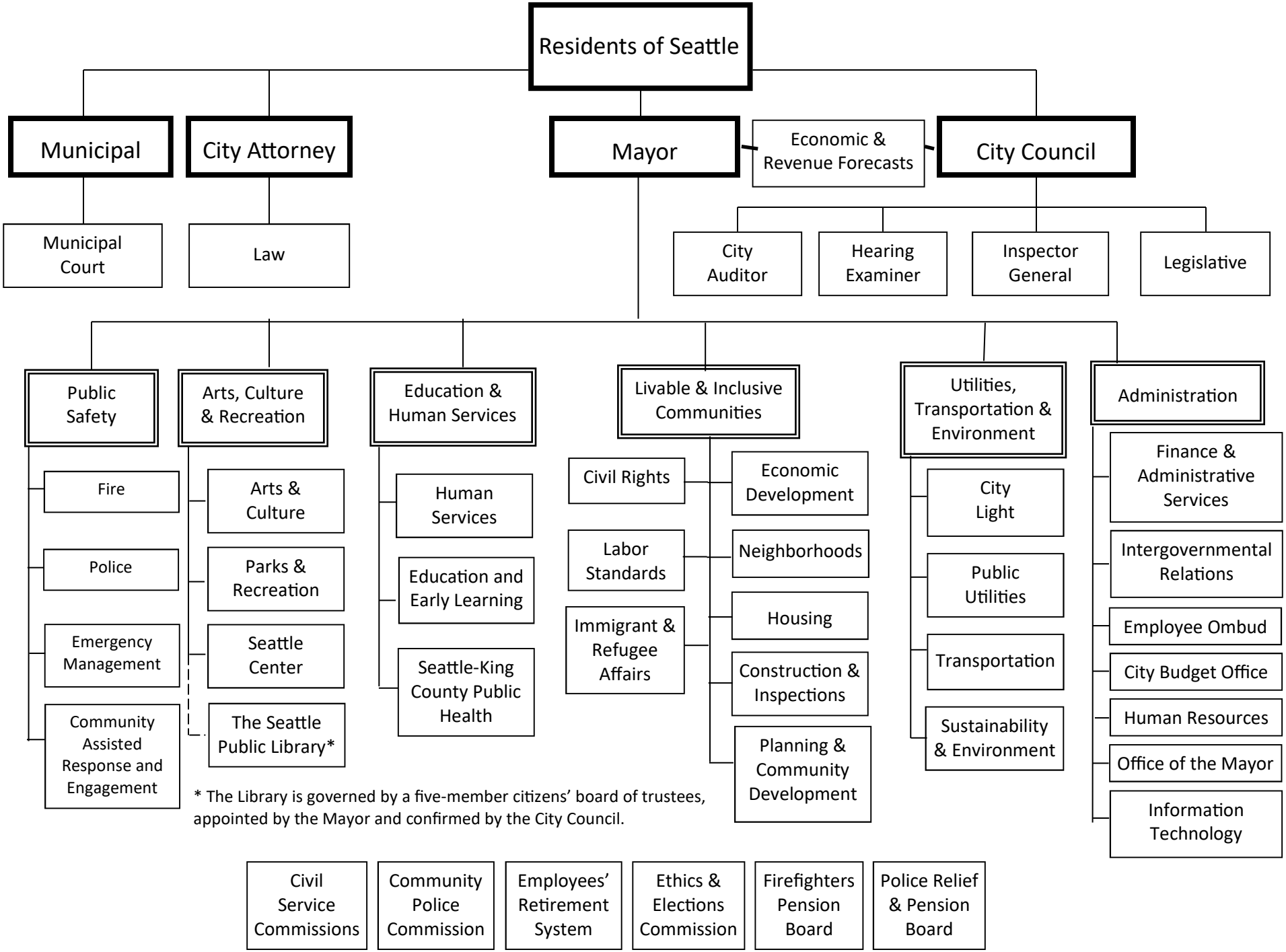
Budget Presentations

Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government, as well as a summary of the department's overall budget. A narrative description of the issues impacting the department's 2026 Proposed Budget then follows. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2026 Proposed Budget, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's overall expenditures and revenues by type as well as by budget control level and program. All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2026.

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

For information purposes only, an estimate of the number of staff positions to be funded under the 2026 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2026. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years for 2026.


Residents of Seattle
Municipal
City Attorney
Mayor
Economic & Revenue Forecasts
City Council
Municipal Court
Law
City Auditor
Hearing Examiner
Inspector General
Legislative
Public Safety
Arts, Culture & Recreation
Education & Human Services
Livable & Inclusive Communities
Utilities, Transportation & Environment
Administration
Fire
Police
Emergency Management
Community Assisted Response and Engagement
Arts & Culture
Parks & Recreation
Seattle Center
The Seattle Public Library*
Human Services
Education and Early Learning
Seattle-King County Public Health
Civil Rights
Labor Standards
Immigrant & Refugee Affairs
Economic Development
Neighborhoods
Housing
Construction & Inspections
Planning & Community Development
City Light
Public Utilities
Transportation
Sustainability & Environment
Finance & Administrative Services
Intergovernmental Relations
Employee Ombud
City Budget Office
Human Resources
Office of the Mayor
Information Technology
* The Library is governed by a five-member citizens' board of trustees, appointed by the Mayor and confirmed by the City Council.
Civil Service Commissions
Community Police Commission
Employees' Retirement System
Ethics & Elections Commission
Firefighters Pension Board
Police Relief & Pension Board

Budget Process Diagram

PHASE I – Budget Submittal Preparation	**JANUARY-MARCH** CBO provides departments with the general structure, conventions and schedule for the next year's budget	**MARCH** Departments submit baseline changes required for status quo operations.	**MARCH - APRIL** OERF/CBO prepares revenue projections for the current year, CBO issues budget and CIP development instructions to departments
	APRIL Mayor's Office and CBO review baseline requirements and provide feedback to departments	**MAY-JUNE** Departments finalize budget submittal, work with CBO and the Mayor's staff to identify any additional direction before submittal	**JUNE** Departments submit budget and CIP proposals to CBO based on Mayoral direction CBO reviews departmental proposals for organizational changes
PHASE II – Proposed Budget Preparation	**JULY-AUGUST** The Mayor's Office and CBO review department budget and CIP proposals Revenue forecasts are revised based on economic data	**AUGUST-SEPTEMBER** Mayor's Office makes final decisions on the Proposed Budget and CIP Proposed Budget and CIP documents are produced	**SEPTEMBER** Mayor presents the Proposed Budget and CIP to City Council on the last Council meeting of the month
PHASE III – Adopted Budget Preparation	**SEPTEMBER-OCTOBER** Council develops a list of issues for review during October and November CBO and departments prepare revenue and expenditure presentations for Council	**OCTOBER-NOVEMBER** Council reviews Proposed Budget and CIP in detail Budget and CIP revisions developed, as are Statements of Legislative Intent and Budget Provisos	**NOVEMBER-DECEMBER** Council adopts operating budget and CIP Note: Budget and CIP must be adopted no later than December 2

2026 Proposed Budget Summary

Mayor Bruce Harrell's 2026 Proposed Budget builds on his previous budgets by investing in programs that are working to address the critical needs facing Seattle: affordability, public safety, homelessness and a changing federal policy and budget landscape. Through a combination of savings measures, progressive revenue changes, and an improved revenue forecast, the proposed budget makes meaningful steps towards medium- and long-term budgetary stability.

As part of the fall 2024 budget process, the Mayor proposed – and the City Council adopted and endorsed – balanced budgets for 2025 and 2026. However, economic conditions shifted after the budget was adopted. The April 2025 forecast predicted $217.8 million of overall decreases in the City's most flexible revenues across the two years: $50.4 million lower for the General Fund and $167.4 million lower for the Payroll Expense Tax (PET) Fund, which supports the General Fund.

After receiving this news, Mayor Harrell took immediate steps to reduce City spending in 2025 and to increase available resources, including working with Councilmember Alexis Mercedes Rinck to propose the Seattle Shield Initiative for voter consideration in November 2025 and working with Councilmember Bob Kettle and Council President Sara Nelson to propose a Public Safety Sales Tax. More detail on the steps taken to match expenditures with resources can be found in the "Actions to Balance" section below.

As a result of these actions, the City's long-term budget outlook is stronger than in recent years coming out of the COVID-19 public health emergency. A significant rebound in the August 2025 revenue forecast allows the 2026 Proposed Budget to make strategic investments in proven programs and pilot innovative approaches to address Seattle's greatest challenges:

1. Affordability
2. Public safety
3. Response to Homelessness
4. Federal Response

More information on each of these investment areas can be found in sections below.

The City operates on a modified-biennial budget cycle. This year, the second of the two-year cycle, the Mayor is proposing approximately $8.9 billion in appropriations overall, including $2.0 billion in General Fund.

Economy and Revenue

The national economy has remained resilient in the face of the high uncertainty triggered by tariffs and other federal policy changes. Initial expectations of rapidly increasing price levels did not materialize through the first half of the year. Inflation in the Seattle Metro Area was 2.2% in the second quarter of 2025, lower than the 3.3% anticipated as March. However, expectations of climbing inflation now extend into 2026. Additionally, the regional labor market remains weaker than the nation with employment declining by 0.1% in the first half of 2025 relative to the 1.1% growth at the national level. Construction in the region has experienced the largest decline, driven in part by the high-interest-rate environment which continues to dampen demand. The Federal Reserve's Open Market Committee are expected to cut rates at their remaining meetings in 2025. These rate cuts if they materialize could boost the

construction sector's outlook in 2026 and, more broadly, change the outlook for the City's housing market.

Despite continued federal policy uncertainty and risks to the region's economy, revenues are expected to grow. The City's General Fund without grants and internal transfers is expected to see a 2.9% and 2.2% increase in 2025 and 2026, respectively. Payroll Expense Tax revenues are anticipated to grow by 6.4% and 1.3% in 2025 and 2026, respectively, driven by record stock market performance through the first half of the year, despite the volatility in response to early tariff announcements. Real Estate Excise Tax revenues are expected to grow by 8.8% and 13.2% in 2025 and 2026, respectively, despite the pullback in real estate transactions and a struggling commercial market.

Actions to Balance

As mentioned above, the Mayor proposed and then the City Council adopted and endorsed budgets for 2025 and 2026 that matched expenditures with anticipated revenues. Subsequently, the April 2025 Economic and Revenue forecast estimated that the City would have $217.8 million less combined General Fund and Payroll Expense Tax (the City's two most flexible funding sources) over those two years. As a result, the Mayor took several important steps to fulfill the City's legal obligation to arrive at a balanced, sustainable budget:

- immediately slowed spending on hiring, travel/training, contracts and new programs;
- asked City departments for reductions to redundant programs and positions;
- used savings realized from efforts to reduce spending in 2024;
- partnered with Councilmember Alexis Mercedes Rinck to send the Seattle Shield Initiative to the voters;
- proposed the newly authorized Public Safety Sales Tax to sustain public safety and allow for new investments;
- made prudent investments in the City's fiscal reserves; and
- received improved news in the Office of Economic and Revenue Forecasts (OERF)'s August revenue projection.

2025 Underspend
At the Mayor's direction, the City Budget Office worked with each department to identify an approach to reduce General Fund and Payroll Expense Tax Fund spending in 2025. The underspend plan in 2025 creates a resource that is available for programming in 2026 without impacting direct services or prior commitments. The underspend plan holds harmless all spending on affordable housing investments, homelessness funding, and equitable development initiative spending.

Reductions and Restructures
The Mayor evaluated reductions of between two and eight percent from all departments. Ultimately, the 2026 Proposed Budget reduced spending in some programs by eliminating vacant positions and using other approaches designed to minimize impacts on public-facing programs and services.

New Revenues

- In July 2025, Mayor Harrell and Councilmember Alexis Mercedes Rinck proposed a restructuring of the City's Business and Occupation (B&O) Tax that lowered or eliminated the tax on most businesses while raising it on larger businesses. If approved by voters, the proposal will generate an estimated $81 million of net new revenue for the City's General Fund.
    - The proposed budget uses approximately $51 million of that amount to address the City's structural General Fund deficit.
    - The remaining $30 million is reserved for the cost of administrating the tax and to address needs resulting from changes in the federal government's budget or policy. See the *Federal Response* section below for more details on this spending.
- In September 2025, Mayor Harrell transmitted Public Safety Sales Tax legislation to the City Council increasing sales tax rates in the City of Seattle by a 0.1% increment. The Washington State Legislature authorized cities to implement this sales tax earlier in 2025 for criminal justice uses. The Public Safety Sales Tax will generate approximately $39 million in 2026. Please see the *Public Safety* section below for more information on the investments supported by this additional revenue.

Fiscal Reserves

- Consistent with the City's financial policies, the proposed budget fully funds contributions to the Revenue Stabilization Fund (RSF or "Rainy Day Fund"), a reserve fund established to draw upon in the event of a sudden, unanticipated shortfall in revenue due to economic downturns or other factors. City Code limits the balance of this reserve to five percent of General Fund tax receipts. After drawing down funds during the COVID-19 pandemic and related economic downturn, the fund was fully replenished in 2022; and the budget includes a $3.1 million contribution to the Rainy Day Fund to maintain full funding with a total of $71 million in fund balance anticipated at the end of 2026.
- Similarly, the proposed budget fully funds the Emergency Fund, a reserve fund established to draw upon when certain unanticipated expenses occur during the fiscal year. Eligible expenses include costs related to storms or other natural disasters. Similar to the Rainy Day Fund, the City drew down the Emergency Fund over two years during the pandemic. In 2022, the City began a five-year rebuilding cycle with the City making annual transfers to replenish the fund to its targeted fund balance which annually increases with inflation. In 2025, the City finished building back the Emergency Fund to the target level; and the proposed budget includes a $2.6 million transfer that fully funds the Emergency Fund at a total of $87.7 million by the end of 2026.
- The proposed budget funds the Payroll Expense Tax Stabilization Account by adding $9 million as the first of four planned annual contributions, as required by Section 5.38.105 of the Seattle Municipal Code. The City plans to make additional similar contributions in 2027, 2028, and 2029 to fully fund the Payroll Expense Tax Stabilization Account.

August Forecast

- In August, OERF updated its revenue forecast for 2025 and 2026 with an improved outlook. In total, the updated revenue forecast for these two years anticipates that General Fund and Payroll Expense Tax Fund will be a combined $95 million higher than the April forecast.

Mayoral Priorities

The proposed budget balanced resources in order to make new investments in four of the Mayor's priority spending areas: affordability, public safety, homelessness, and shifts in federal policy and spending. The proposed budget focuses new investments in each of these categories.

1. Affordability

Rising costs of essential goods and services continue to squeeze many household budgets in Seattle. Mayor Harrell's 2026 Proposed Budget makes historic investments in efforts to mitigate the impacts of high inflation, tariffs, and other cost drivers. Some highlights of these investments include:

- A record investment of $350 million for affordable housing, including:
    - $20 million of a planned four-year total investment of $80 million in affordable housing for descendants of Black slaves;
    - $5 million of a planned $20 million investment for the Seattle Housing Authority's Northgate Commons Housing Project

- A record investment of $29.4 million in the Equitable Development Initiative, which awards capacity building and capital funding to organizations serving communities at high risk of displacement to develop and activate spaces that help their communities thrive;

- An $11.7 million investment to increase human services provider contracts by 4.6%; this is intended to support wage increases at provider organizations, including a 2.6% inflationary increase as required by ordinance as well as an additional 2.0% market adjustment;

- An investment of $5 million ($2.5 million in 2026 plus an additional $2.5 million planned in 2027) for a new Back to Business Fund to support small businesses;

- In addition to the several other food investments described separately in the *Federal Response* section, the proposed budget makes investments in food access and affordability, including:
    - Providing $700,000 to support the opening and expansion of small businesses offering healthy, fresh foods, and cultural household essentials throughout Seattle neighborhoods. This program will seek to encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.
    - Funding Lake City Farmers Market for an additional 15 weeks per year and future transition to Saturdays. Following the recent announcement of the upcoming closure of the neighborhood's grocery store, this is a first step toward increasing food access in the neighborhood.

- Rental assistance (see *Federal Response* section)

- The 2025 Families, Education, Preschool and Promise Levy, which is on the November 2025 ballot, adds $1.3 billion over the term of the levy for education support services for Seattle children, youth, and families, including $18.5 million in the 2026-27 school year to more than

double access to affordable childcare slots to 1,400 a year and provide direct payments to support the retention of 5,000 childcare workers citywide.

2. Public Safety

Public Safety continues to be a top concern for people living, working, and playing in Seattle. For the first time since 2019, Seattle marked a milestone in 2024: police officer hiring outpaced resignations and retirements. Mayor Harrell's proposed budget anticipates continued progress on this front in 2025 and 2026; and the proposed budget also makes investments throughout the public safety ecosphere, including upstream investments designed to prevent public safety challenges from arising.

Key investments include:

- Sworn officers: SPD is forecasting hiring a record-breaking 174 new police officers in 2025 and 168 in 2026.

- Removable vehicle barriers: Installing removable vehicle barriers at Pike Place Market and at Seattle Center for pedestrian safety. In 2025, Seattle Center received $914,000 to replace aging barriers and install new ones in critical areas on campus, in preparation for the 2026 World Cup events, to safeguard pedestrian safety. The Mayor's proposed budget provides $1.6 million in one-time Real Estate Excise Tax I funds for removable vehicle barrier replacement and installation in four additional areas on campus and an additional $2 million in one-time funding in SDOT for removable vehicle barriers at Pike Place Market.

- Grocery security: Dedicating $1 million to address retail theft, property damage, and other crimes at grocery stores through the Seattle Office of Economic Development. Supporting infrastructure improvements and security solutions, investments will make grocery stores throughout Seattle safer for workers and customers.

- Neighborhood Place-Based Public Safety Improvements: This successful place-based approach was piloted Downtown beginning in September 2024 through the Mayor's Downtown Activation Team and is ready to be expanded to other neighborhoods. This coordinated, cross-department public safety strategy includes increased trash removal, spot pressure washing of sidewalks, improved lighting, and police actions focused on those causing neighborhood harm, all designed to boost economic growth. The Mayor is increasing this work by including:
    - $4 million in a new fund to improve public safety, promote economic growth, and encourage neighborhood renewal in neighborhoods like Lake City and Little Saigon.
    - $4.1 million in the Seattle Department of Transportation (SDOT) for DAT to do cleaning in key locations in Seattle. SDOT funding reflects service levels of 30 blocks addressed twice daily.
    - $500,000 in the Seattle Parks and Recreation Department for a new Park Ranger Team—one Park Ranger Supervisor and two Park Rangers – and funding for additional park maintenance efforts at parks. Park Rangers enhance safety and promote voluntary compliance of park rules, and this expansion brings the total number of Park Rangers to 31.

- JET Team: The proposed budget adds $762,000 to expand the work of the Joint Enforcement Team (JET) to conduct inspections of nightclubs, bars, restaurants, and other businesses (adult entertainment, massage parlors, mobile food vendors, special events) during after-hours times to help them maintain a safe environment for patrons and the community.

Public Safety Sales Tax:

The Mayor transmitted legislation enacting a 0.1% sales tax increment for public safety as authorized by the Washington State Legislature. This new revenue source will generate approximately $39 million annually. The proposed budget includes:

- $2.6 million for additional 9-1-1 call takers in the Community Assisted Response and Engagement Department (CARE);
- $6.9 million for additional Community Crisis Responder teams in CARE;
- $2.1 million for an additional 20-person firefighter recruit class in the Seattle Fire Department (SFD);
- $1.5 million for a new Post Overdose Team in SFD – Health 99;
- $5.0 million for increased Let Everyone Advance with Dignity (LEAD) diversion program capacity;
- Increase in treatment options:
  - $1.2 million for the Downtown Emergency Service Center (DESC)'s ORCA Patient Outreach Division (POD) expansion;
  - $2.8 million for detox and/or inpatient treatment services ; and
  - $1.8 million to build the new Thunderbird Treatment Center
- $15 million to provide ongoing, stable funding for the CARE department.

3. <u>Response to Homelessness</u>

Providing shelter and services for people experiencing homelessness has long been a priority for Mayor Bruce Harrell. To that end, the 2026 Proposed Budget maintains funding in key areas while expanding the City's efforts by investing:

- $4 million to pilot a new partnership with the Downtown Seattle Association called the Community Solutions Initiative, which will partner with the non-profit Purpose Dignity Action to provide outreach, hotel leasing, and shelter services.

- $7.8 million for the first phase of a planned $26 million expansion of the City's non-congregate shelter capacity by 305 units by the end of 2027. The amount provided in this budget includes funding for site identification, start-up costs, and three months of operating funds for 155 units in 2026.

4. Federal Response

The 2025 change in presidential administration has led to policy and budgetary changes from the federal government that impact the City and its residents, workers, and visitors. The Mayor's 2026 Proposed Budget dedicates more than $27 million from net Business & Occupation Tax revenues to make targeted investments in food, shelter, and other crucial areas being adversely affected by federal policy and funding changes, including:

- **Support for immigrant communities**
  The proposed budget includes $4 million in one-time funding and temporary staffing to support immigrant communities. This includes:
  - $1.85 million to expand existing critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support;
  - $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation, and community advisory resources;
  - $300,000 to support the expansion of rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity; and
  - $500,000 for staffing support to implement the expanded programming.

- **Food investments**
  With the largest cut to Supplemental Nutrition Assistance Program (SNAP) benefits in history, President Trump slashed billions of dollars in funding dedicated to addressing food insecurity. The proposed budget adds critical funding to help feed hungry residents, including:
  - Nearly doubling the City's investments in Fresh Bucks by adding an additional $6.2 million to the program to increase the monthly participant stipend by 50% to $60 a month and serving everyone on the current 4,000+ person waitlist;
  - A $3 million surge in investment to support local food banks, which also includes mobile food pantries, home delivery to homebound residents, and other grocery access for individuals and families; and
  - Adding $1 million to support year-round prepared hot meal access for youth, seniors, people experiencing homelessness, and others in need of a nutritious meal, building on existing City investments.

- **Emergency Rental Assistance**
  The proposed budget provides $4 million of additional emergency rental assistance.

- **Additional investments in shelter and emergency housing vouchers**
  The proposed budget provides $9 million of additional funding in the Human Services Department for backfilling federal investments for shelter and emergency housing.

Race and Social Justice Initiatives in the 2026 Proposed Budget

Introduction

This chapter provides an overview of significant changes in the City's 2026 budget that advance the Race and Social Justice Initiative (RSJI). The City implements additional initiatives within department base funding that are not included below in this summary of changes.

City of Seattle Race and Social Justice Initiative

There is significant evidence that the opportunities a Seattle resident can access, and the quality of life they experience, are both directly related to their race and where they live. People of color and other under-represented groups in the City of Seattle's workforce face similar issues. To address racial inequities, in 2004 Seattle became the first city in the U.S. to establish a program, the Race and Social Justice Initiative (RSJI), to explicitly eliminate institutional racism. Institutional racism exists when an organization's programs, policies, and spending work to the benefit of white people and to the detriment of people of color, usually unintentionally.

The Office for Civil Rights leads the RSJI in the City and provides support for departments and staff. As part of RSJI, the City uses a Racial Equity Toolkit to guide policy, program, and budget decision-making toward options that actively support positive racial equity outcomes. The City also uses a racial equity lens to develop a workforce that is inclusive of people of color and other marginalized or under-represented groups at all levels of City employment.

Additionally, each City department has a "Change Team" to support internal transformation. The team – consisting of a group of employees who champion RSJI activities and strengthen a department's capacity to get more employees involved – facilitates and participates in discussions on race, racism, and strategies to overcome institutional barriers to racial and social equity.

EDUCATION AND HUMAN SERVICES

Human Services Department

Funding for Rental Assistance

Expenditures $4,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. The $4 million in this item is backed by proposed changes to the Business and Occupation (B&O) Tax.

This item adds ongoing General Fund appropriation for homelessness prevention through rental assistance payments. The 2025 Adopted Budget included $3.3 million for this same purpose. This item, when combined with the budget change titled "Funding for Eviction Legal Defense," brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

Funding for Eviction Legal Defense

Expenditures $527,000

This item adds Payroll Expense Tax Fund authority to HSD for eviction legal defense related to tenant rent arrears. This work was previously done by the Seattle Department of Construction and Inspections (SDCI). This item when combined with the budget change titled "Funding for Rental Assistance" brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative

Expenditures $4,050,000

This item adds $4,050,000 in General Fund funding on a one-time basis for a low-barrier shelter, housing navigation, and aftercare services pilot. The funds will support a contract with the Downtown Seattle Association (DSA) and the Purpose Dignity Action (PDA) to provide outreach, navigation, and aftercare that connect individuals experiencing homelessness to shelter and housing resources. This investment strengthens the City's capacity to support people experiencing homelessness with sustained, low-barrier services.

Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing

Expenditures $9,350,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds appropriation to mitigate potential federal funding cuts for shelter and housing. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds

Expenditures	$7,827,500

This item adds General Fund appropriation in HSD to begin a substantial, multiyear expansion of the city's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027 and allocates resources based on phased implementation over the next two years.

By Q4 2026, 155 new non-congregate, service-enhanced shelter beds will be open and serving clients; 2026 funding includes site identification, start-up costs, and three months of operating funds.

By Q4 2027, 305 non-congregate, service-enhanced shelter beds will be open and serving clients; 2027 funding includes site identification, start-up costs, and three months of operating funds for 150 new non-congregate, service-enhanced shelter beds. In addition, 2027 funding includes ongoing operations costs for the 155 non-congregate, service-enhanced beds that will come online in 2026.

Onsite services at all shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

Increase Funding for Outreach

Expenditures	$1,070,000

This item adds General Fund appropriation for We Deliver Care. We Deliver Care outreach workers establish relationships and earn the trust of individuals. They offer care and treatment services to individuals suffering from substance use disorder and using drugs in public places along Third Avenue and the Chinatown International District. This brings total ongoing funding for the We Deliver Care program to $3,470,000 in 2026.

Increase Funding for Diversion Capacity

Expenditures	$5,000,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $5,000,000 in ongoing General Fund for the LEAD program, supported by the proposed Public Safety Sales Tax revenue. This investment backfills prior one-time appropriations and expiring federal grant dollars, enabling the program to sustain its current caseload and continue accepting law enforcement referrals citywide. With this funding LEAD will be able to prioritize and respond to the highest-need referrals across the City of Seattle. The City's total 2026 support of LEAD is $20.4 million.

Add Two Case Managers for Health 99 Response

Expenditures	$400,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $400,000 in 2026 in the General Fund to support two Case Managers, supported by the proposed Public Safety Sales Tax revenue. These case managers are part of the post-overdose team called Health 99 housed

in the Seattle Fire Department. This investment continues the expansion of the City's Mobile Integrated Health program.

Funding for Detox and Inpatient Treatment Program

Expenditures $2,850,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds General Fund appropriation dedicated for withdrawal management and intensive inpatient treatment bed capacity for those with substance use disorders (SUD). It is funded with new Public Safety Sales Tax revenue.

Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)

Expenditures $1,240,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

The ORCA Center is part of DESC's Downtown Behavioral Health Clinic. The Center offers a safe, welcoming space for people to recover after an overdose, start medications for opioid use disorder (MOUD), and take the first steps toward stability. Services are available on a 24/7 basis.

This item adds ongoing funding for the ORCA POD, an outreach team that meets people wherever they are — on the street, in tents, RVs, or housing — to start MOUD and provide follow-up care. It is funded with new Public Safety Sales Tax revenue.

One-time Funding for Thunderbird Treatment Center

Expenditures $1,800,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $1.8 million to support the completion of renovations and construction to ensure a timely reopening of the Seattle Indian Health Board's Thunderbird Treatment Center in 2026. Once reopened, the Thunderbird Treatment Center will offer expanded behavioral health services for those struggling with substance use disorders. The 92-bed residential treatment facility will implement evidence-, practice-, and culturally-based activities, including Medications for Opioid Use Disorder (MOUD), traditional health services, and 15 dedicated beds for pregnant and parenting adults. It is funded with new Public Safety Sales Tax revenue.

One-time Funding to Prepare for New King County Crisis Center

Expenditures $500,000

This item adds one-time General Fund for programs and improvements to facilitate safe conditions and allow for the successful implementation of King County's safety and security plan for the Crisis Care Center facility that will be located in Capitol Hill.

The investments will include increased cleaning, an analysis based on 'Crime Prevention through Environmental Design,' and the increased presence of first responders. The City's main objective is to build a safe and welcoming environment for residents, business owners, those who work in the area, and visitors to the city. Maintaining a

multi-tiered security approach is crucial for creating a safe atmosphere. This approach has been modeled after the reopening of City Hall Park and the new waterfront park, which employ REACH services, ambassadors, security staff, and Seattle Police Department personnel.

Community Development Block Grant (CDBG) for Opioid Facilities

Expenditures	$500,000
Revenues	$500,000

This item redirects CDBG 2026 grant appropriation from the Office of Economic Development (OED) to HSD for additional funding to support opioid facilities projects.

2% Non-Inflationary Provider Wage Increase

Expenditures	$5,071,213

In 2023, the University of Washington completed a provider wage study and the City Council passed Resolution 32094 concerning human services provider pay. In the resolution, the Council stated their intent to consider increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

In 2024, the adopted budget included a 2% provider pay increase. This item adds an additional ongoing 2% provider pay increase, totaling to 4% added between 2024 and 2026. The $5.1 million in this budget item is in addition to the SMC mandated inflationary contract increase of 2.6% ($6.6 million) in 2026.

One-time Funding for Food Banks

Expenditures	$3,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for food banks and brings total funding in HSD for food banks in the proposed budget to $6.5 million. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery—which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. HSD partners with local organizations in the Seattle Food Committee to increase city-wide food access through healthy, culturally responsive groceries. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

One-time Funding for Meal Programs

Expenditures	$1,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for meal programs and brings total funding in HSD for meal programs in the proposed budget to $2.9 million. Meal programs provide nutritious prepared meals to children, older adults, families, people experiencing homelessness, and other food insecure communities needing meals. Funds will support food purchase, staffing, donated food procurement, and other program operations. HSD partners with local organizations in the Meals Partnership Coalition to increase city-wide food access through

healthy, culturally responsive meals. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

LIVABLE & INCLUSIVE COMMUNITIES

Office of Immigrant and Refugee Affairs

Support for Emerging Needs

Expenditures	$300,000

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $300,000 in one-time funds to address emerging needs for the city's immigrant and refugee community by supporting the expansion of rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity.

Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs

Expenditures	$3,700,000
Positions	2.0 FTE

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $3.7 million in one-time funds for services to immigrants and refugees. This includes $1.85 million to expand and launch critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support, and also includes $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation and community advisory resources. These funds also include staffing support for these programs.

Office of Civil Rights

Housing Reparations Study

Expenditures	$50,000

Building off the City's past investments and studies, this item adds $50,000 for OCR to compile a housing reparations report that analyzes historical City laws, policies, and/or practices that were discriminatory towards descendants of Black slaves and resulted in quantifiable harm to this community. This should include an analysis of redlining, racially discriminatory housing covenants, and other biased housing policies. As part of this work, OCR will also compile other local, state, federal, genealogical, and academic analyses on the impacts of racial discrimination towards descendants of Black slaves. These funds may be used to support external stakeholder engagement and related program costs.

Office of Housing

Reallocate Funding for the Mayor's Proposed Anti-Displacement and Reparations Housing Fund

Expenditures $20,000,000

The proposed budget allocates $20 million of the Office of Housing's existing Payroll Expense Tax Fund budget to the first year of the Mayor's proposed Anti-Displacement and Reparations Housing Fund, with the intent to fund $80 million over four years.

Create Reserve for Northgate Commons Project

Expenditures $5,000,000

The 2026 Proposed Budget creates a one-time reserve, using existing Payroll Expense Tax Fund budget from the Office of Housing, to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed-income, mixed-use community in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. This reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. The Executive intends to appropriate the remaining $15 million funding for this project in 2027 and future years.

Office of Economic Development

Provide Supports for Neighborhood Grocers

Expenditures $700,000

This one-time item, supported by the General Fund, will support the opening and expansion of small businesses offering healthy, fresh foods and cultural household essentials throughout Seattle neighborhoods. This support will encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.

Support Small Businesses through the Phố Đẹp Initiative

Expenditures $200,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide small business and neighborhood supports as part of the Phố Đẹp (Beautiful Neighborhood) Initiative, a community-led effort to address safety and livability in Seattle's historic Little Saigon neighborhood. These investments will enhance economic vibrancy by supporting business recruitment, providing resources for new businesses, and improving marketing throughout the neighborhood.

Support for a Community Workforce Training Center

Expenditures $250,000

This one-time item, supported by the General Fund, will provide funding to support capital costs for the development of a community workforce training center. The facility, to be developed and operated by Uplift Northwest, will provide space for job training and certification programs, dining, hygiene facilities, community activities and collaboration, administrative offices, and leasable commercial spaces.

Office of Labor Standards

Enforcement of App-Based Worker Minimum Payment and App-Based Worker Deactivation Ordinances
Expenditures $965,963

The Proposed Budget includes $965,963 for the Office of Labor Standards to fund new activity to protect the rights of app-based workers through enforcement, policy development, and collaborative outreach and education programs for two labor standards:

- The App-Based Worker Minimum Payment Ordinance (SMC 8.37, passed in 2022 to take effect as of January 13, 2024) and
- The App-Based Worker Deactivation Ordinance (SMC 8.40, passed in 2023 with procedural enforcement starting Jan 1, 2025, and full enforcement starting June 1, 2027)

Revenue from the City's Network Company License Fee backs these expenditures. The $965,963 provides funding for 3 positions, data analysis projects, a labor pool, and outreach and communications specifically focused on these two labor standards. The City established these app-based worker labor standards to change the underlying systems creating race-based disparities in our community by strengthening job security, increasing income, and improving other terms and conditions of work. Black, Indigenous, and other People of Color face unique barriers to economic insecurity and disproportionately work in low-wage jobs with insecure working conditions. U.S. Bureau of Labor Statistics data shows that Black and Latinx workers are overrepresented among app-based workers, comprising almost 42 percent of app-based workers but less than 29 percent of the overall labor force.

PUBLIC SAFETY

Seattle Police Department

Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer
Expenditures $212,055
Position Allocation 1.00

This item increases appropriation authority by $212,055 and adds ongoing position authority for 1.0 FTE Strategic Advisor 2 - Diversity, Equity, and Inclusion (DEI) Officer in SPD's Relational Policing Division. In 2022, SPD identified an immediate need for a DEI Officer and added a term-limited position to address the need. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to diversity, equity, and inclusion.

CARE

Expansion of the Community Crisis Responder Team
Expenditures $6,900,001
Position Allocation 31.00

A $6.9 million expansion of the CARE Community Crisis Responder (CCR) Team in the 2026 budget will double the number of response teams dispatched. Currently 24 CCR positions respond to calls throughout the city, and this item will add 24 positions (12 Community Crisis Responder I, and 12 Community Crisis Responder II) for a total of 48 CCRs, as well as an additional 6 Community Crisis Responder Supervisors to support and manage response calls; overall doubling CCR coverage across the city. A training manager position (Strategic Advisor 2) is also made permanent,

providing needed ongoing training and other support to the department.

Of the $6.9 million, $1.97 million is one-time funding to support the significant expansion in CARE. One-time funding pays for additional vehicles, and space improvements and/or changes for the district dispatching locations, as well as for the department's headquarters.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Community Police Commission

Restore 10% Vacancy Reduction in the Community Police Commission
Expenditures $146,426

This item restores a 10% salary reduction from the 2025 Adopted Budget to meet the General Fund revenue shortfall. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. Fully funding and filling this position is consistent with the mandates of the Accountability Ordinance.

Increase in Commissioner Stipends in the Community Police Commission
Expenditures $87,000

This item adds funding for the increase in Commissioner stipends (from $550 to $700 per month for Commissioner, and from $550 to $1200 per month for Co-Chairs). The stipend increase was part of the Police Accountability Ordinance revisions the Council passed in 2023. The ordinance did not include additional budget, requiring CPC to absorb these costs within its existing resources. This increase will provide funding for the forecasted annual amount for Commissioner stipends of $144,000 in the CPC budget.

UTILITIES AND TRANSPORTATION

Office of Sustainability and Environment

Expand Fresh Bucks Eligibility and Benefit Amounts

Expenditures $6,275,000

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In OSE, B&O federal mitigation funding will support a one-time expansion of the Fresh Bucks program. Fresh Bucks currently provides $40 per month in benefits to eligible households to buy fruits and vegetables at participating retailers and farmers markets. Funding pays for an increase in monthly benefits from $40 to $60 per month and increases enrollment by more than 4,000 new households, helping to address existing waitlists for participation. Funding is aimed at mitigating the adverse impacts of federal cuts to the Supplemental Nutrition Assistance Program (SNAP). These impacts include reductions in benefits beginning in October 2025, increases in

state cost-share requirements beginning in 2026, new restrictions on SNAP eligibility, and new work requirements.

Support for Lake City Farmers Market Expansion

Expenditures $126,728

This item increases one-time funding for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. The proposed budget includes $126,728 in General Fund for 2026, with a total commitment of $317,000 over three years.

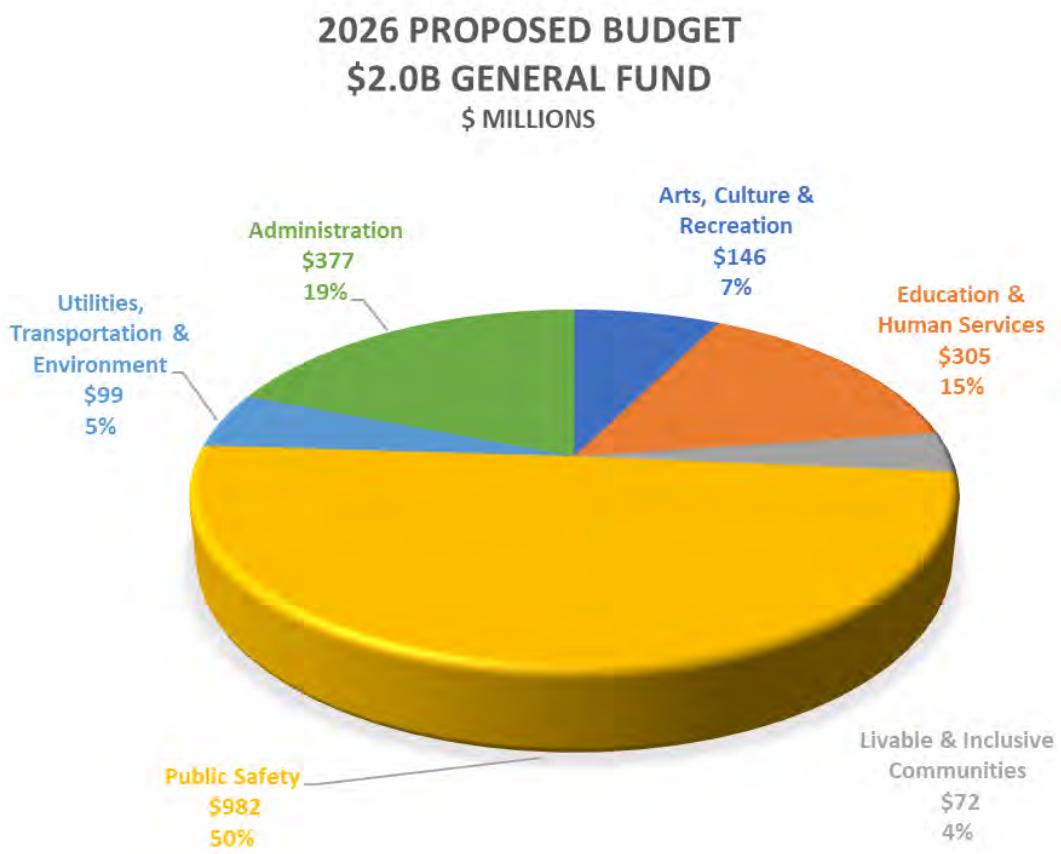
Seattle Public Utilities

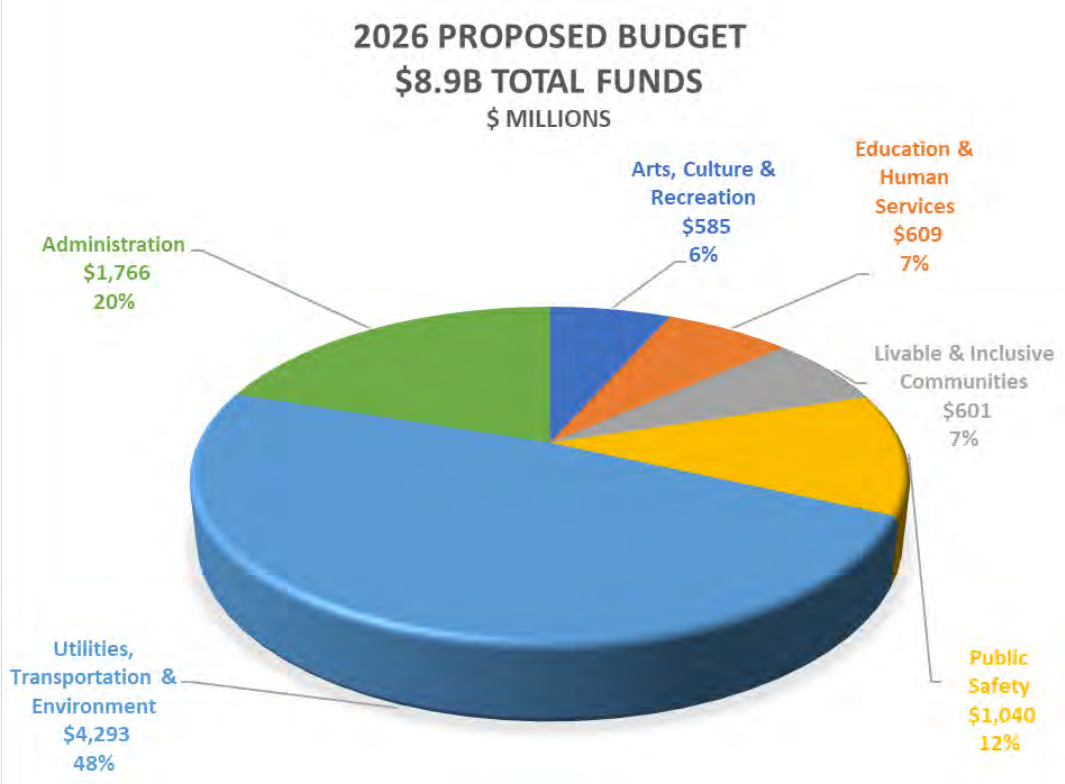
Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations

Expenditures $150,000

This item increases appropriations in the Solid Waste Fund on a one-time basis to fund programming that prevents textile waste and offers opportunities to refugee and immigrant women. This investment is intended to fund organizations that support refugee and immigrant women in overcoming barriers to employment while simultaneously diverting waste from Seattle's waste disposal system. The 2026 Endorsed Budget included $150,000, added by a City Council amendment. This item doubles the budget for this effort, bringing the total amount of 2026 funding to $300,000.

Summary Charts and Table





Summary Charts and Table

Expenditure Summary

In thousands of dollars

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Arts, Culture & Recreation								
Office of Arts and Culture	51	19,507	0	25,394	0	23,104	0	23,563
Seattle Center	17,799	62,682	17,263	72,433	18,253	68,251	17,893	97,395
Seattle Public Library	0	109,102	0	107,310	0	110,937	0	105,092
Seattle Parks and Recreation	127,239	359,577	128,307	343,959	135,325	507,578	128,346	359,248
Subtotal	*145,090*	*550,868*	*145,570*	*549,096*	*153,578*	*709,871*	*146,239*	*585,299*
Education & Human Services								
Dept of Education and Early Learning	18,532	130,442	15,861	151,226	15,920	100,816	7,010	176,856
Human Services Dept	269,932	382,797	262,533	384,892	271,894	387,494	298,365	432,381
Subtotal	*288,465*	*513,239*	*278,394*	*536,118*	*287,814*	*488,309*	*305,376*	*609,237*
Livable & Inclusive Communities								
Dept of Neighborhoods	16,502	19,690	16,211	19,195	16,736	19,532	16,806	19,591
Office of Hearing Examiner	1,306	1,306	1,314	1,314	1,380	1,380	1,373	1,373
Office for Civil Rights	8,419	8,419	7,864	7,864	8,186	8,186	8,257	8,257
Office of Economic Development	11,794	33,665	10,335	31,170	10,908	31,342	16,753	40,688
Office of Housing	130	223,512	0	344,325	0	348,206	0	344,492
Office of Immigrant and Refugee Affairs	6,255	6,446	6,225	6,367	6,571	6,722	10,677	10,826
Office of Labor Standards	0	8,802	0	8,525	0	8,847	0	9,872
Office of Planning and Community Development	15,788	29,748	8,111	38,712	8,548	39,305	8,770	39,518
Seattle Dept of Construction and Inspections	12,053	116,542	8,347	122,475	8,739	126,774	9,103	125,993
Subtotal	*72,247*	*448,130*	*58,407*	*579,947*	*61,068*	*590,295*	*71,739*	*600,608*

Summary Charts and Table

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Public Safety								
Community Assisted Response and Engagement	27,525	27,525	32,816	32,816	36,491	36,491	45,433	45,433
Community Police Commission	1,878	1,878	2,132	2,132	2,235	2,235	2,499	2,499
Firefighter's Pension	0	24,932	0	26,471	0	27,482	0	27,487
Law Dept	44,697	44,697	46,176	46,176	48,562	48,562	48,538	48,538
Office of Emergency Management	4,315	4,315	3,072	3,072	3,227	3,227	4,236	4,236
Office of Inspector General for Public Safety	4,492	4,492	5,217	5,217	5,461	5,461	5,379	5,379
Police Relief and Pension	0	26,186	0	22,465	0	22,518	0	22,508
Seattle Fire Dept	330,733	330,796	327,624	327,624	340,746	340,746	347,198	348,673
Seattle Municipal Court	47,084	47,084	45,891	46,227	48,086	48,482	48,350	48,744
Seattle Police Dept	492,637	495,843	447,902	451,560	461,012	465,568	480,784	486,101
Subtotal	*953,361*	*1,007,749*	*910,830*	*963,759*	*945,820*	*1,000,772*	*982,418*	*1,039,599*
Utilities, Transportation & Environment								
Office of Sustainability and Environment	8,703	28,938	8,361	27,140	8,743	27,746	14,469	33,413
Seattle City Light	0	1,530,130	0	1,705,244	0	1,814,502	0	1,806,864
Seattle Dept of Transportation	67,662	664,921	56,243	674,872	57,234	635,720	59,518	671,134
Seattle Public Utilities	21,767	1,398,576	26,714	1,585,552	27,690	1,680,507	24,913	1,781,668
Subtotal	*98,132*	*3,622,564*	*91,319*	*3,992,809*	*93,667*	*4,158,475*	98,899	4,293,079
Administration								
Office of the City Auditor	2,049	2,049	2,571	2,571	2,700	2,700	2,642	2,642
City Budget Office	9,417	10,477	9,782	9,782	10,240	10,240	10,188	10,188
Civil Service Commissions	998	998	2,818	2,818	2,883	2,883	3,038	3,038
Ethics and Elections Commission	1,483	3,652	1,470	11,732	1,545	4,642	1,533	4,625

Summary Charts and Table

	2024 Actuals		2025 Adopted Budget		2026 Endorsed Budget		2026 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Office of Economic and Revenue Forecasts	830	830	749	749	911	911	875	875
Finance and Administrative Services	60,766	640,368	69,801	464,042	71,775	438,256	70,931	449,378
Finance General**	234,461	368,293	242,793	588,200	228,793	537,104	219,153	442,608
Seattle Information Technology Dept	0	287,289	0	286,159	0	289,100	0	305,959
Legislative Dept	21,074	21,074	22,764	22,764	23,939	23,939	23,630	23,630
Office of the Mayor	12,376	12,376	15,132	15,132	15,976	15,976	15,910	15,910
Office of the Employee Ombud	1,222	1,222	1,235	1,235	1,296	1,296	1,314	1,314
Office of Intergovernmental Relations	3,329	3,329	3,472	3,472	3,626	3,626	3,530	3,530
Employees' Retirement System	0	312,706	698	15,985	730	16,545	716	16,386
Seattle Dept of Human Resources	25,703	411,634	23,106	449,927	23,617	473,923	23,269	485,734
Subtotal	*373,707*	*2,076,297*	*396,391*	*1,874,568*	*388,032*	*1,821,144*	*376,730*	*1,765,818*
Total	**1,931,002**	**8,218,848**	**1,880,911**	**8,496,297**	**1,929,979**	**8,768,865**	**1,981,401**	**8,893,640**

*Formerly Community Safety and Communications Center

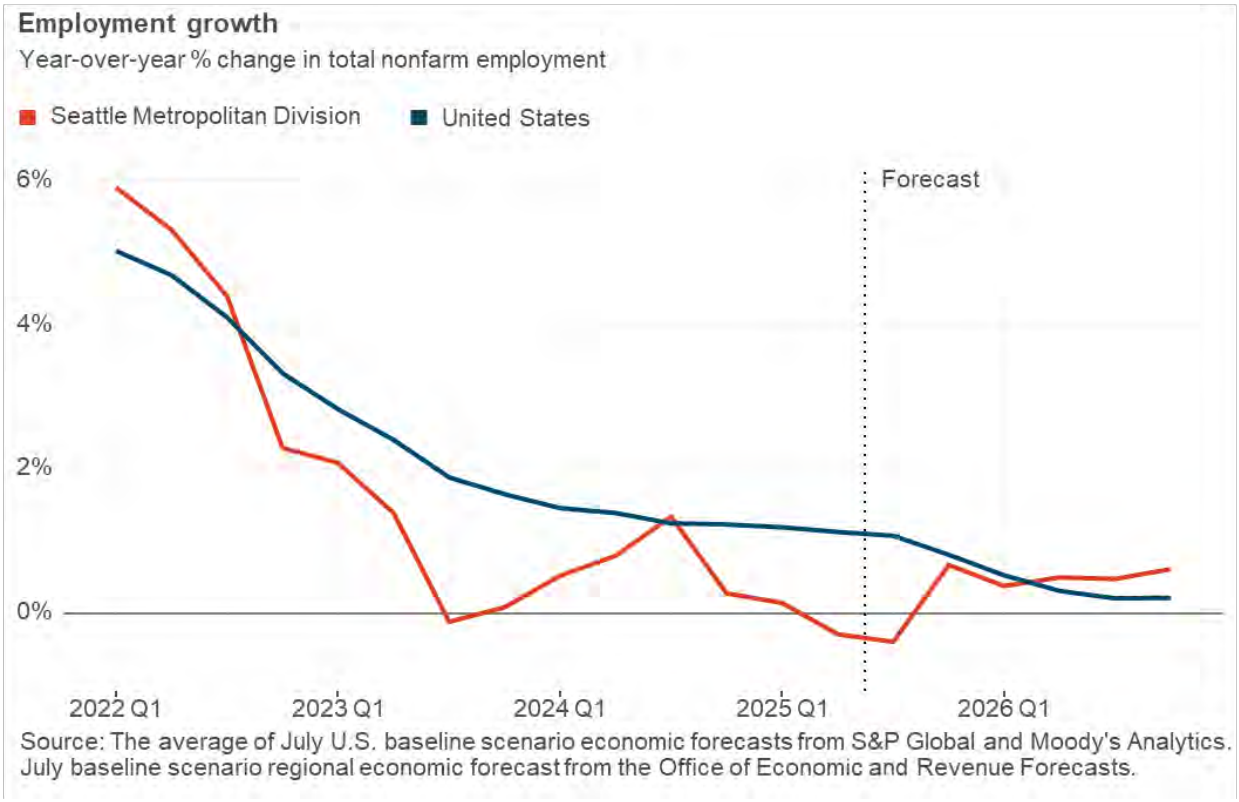
**General Fund (GF) transfers are reported in Finance General (Administration) to align with actual appropriations as well as totals in the General Fund Financial Plan (00100); this includes transfers to the Office of Labor Standards, Firefighter's Pension, Police Pension, Seattle Public Library, Seattle Information Technology Dept, and Finance & Administrative Services.

General Fund Revenue Overview

National Economic Conditions and Outlook

Disappointing inflation readings in the first half of 2024 compelled the Federal Reserve Bank to keep its interest rate in the 5.25% to 5.50% range. But as inflation continued to ease and showed more satisfactory progress towards the 2% inflation target, Federal Open Market Committee (FOMC) members decided to lower the interest rate by 0.5% in September 2024 and made two additional 0.25% cuts in the November and December meetings. Tariffs announced in April 2025 were largely expected to lead to higher inflation, but uncertainty regarding the details of trade policy changes, and the response of households, businesses, and overall economic impacts put the Fed on hold with further monetary easing. While the labor market cooled down noticeably in the first half of 2025, so far tariffs have not led to a spike in inflation that economists were expecting. The Fed is likely to resume monetary easing in September, with at least one interest rate cut expected in November or December meeting.

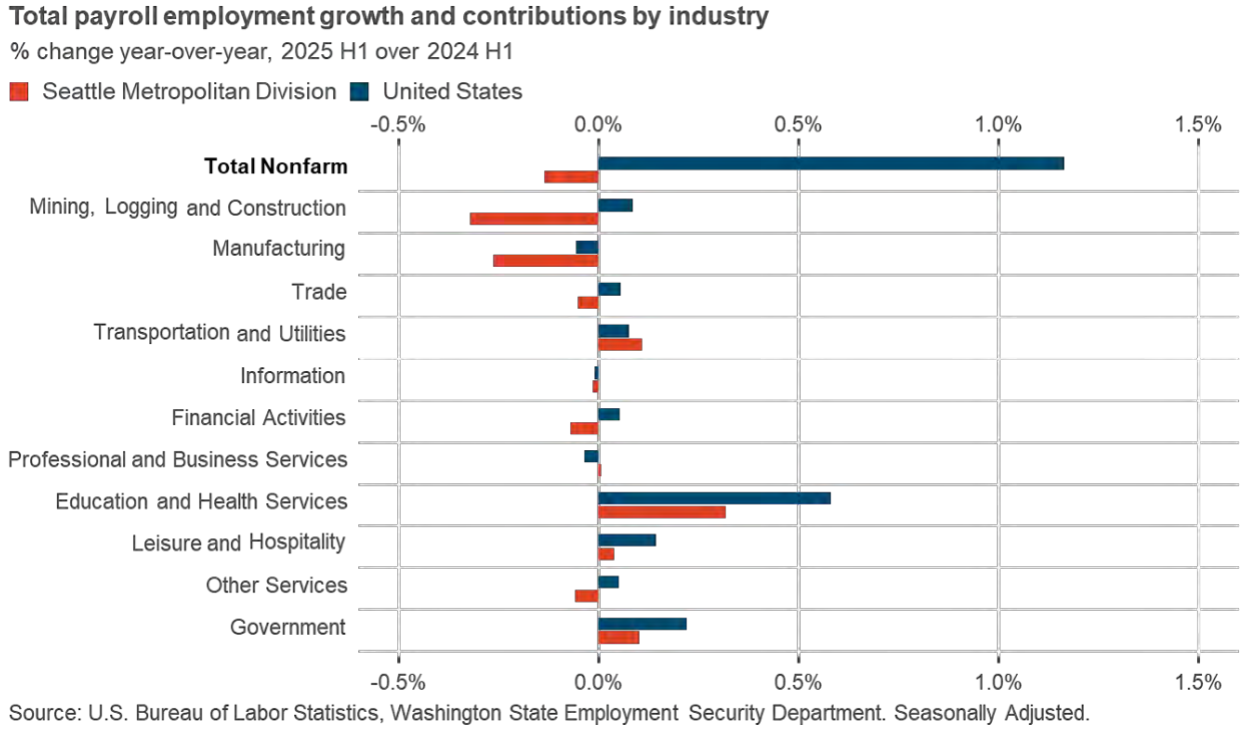
The August revenue forecast presented below as well as the underlying regional economic forecast developed in July are based on the average of the national economic forecasts from S&P Global and Moody's Analytics released in early July. Despite notably higher risks of a recession, most economists expect that the national economy will be able to avoid a downturn. However, employment growth is expected to be low as growth in both labor demand and labor supply has slowed and hiring has declined. As shown in the employment figures below, the July forecast for the U.S. expected only modest job growth in 2025 and 2026.



Seattle Metropolitan Area Economic Conditions and Outlook

Evident from the figure above, Seattle's regional economy has continued to lag the performance seen at the national level. Based on the estimates released by the Washington State Employment Security Department (ESD) in July 2025, which revised regional employment down going back to October 2024, employment declined about 0.1% year-over-year in the first half of 2025 while U.S. employment grew 1.1% during the same period.

There are several factors that have negatively affected the region's recent economic performance, clearly visible in the figure below. Reductions in the demand for office space and quickly rising office vacancy rates, combined with high interest rates, have resulted in a significant slowdown of construction activity after a decade of construction boom. Manufacturing employment has declined due to layoffs at Boeing. And finally, labor demand in the tech sector remains weak. While tech layoffs were not unique to Seattle, this sector has a disproportionate impact on the Seattle region relative to the nation as whole. Regional employment in Trade, Information and Professional and Business Services – sectors where regional tech companies operate – declined by 25,000 between June 2022 and December 2023, approximately 1.5% of total regional employment, and has not grown since.

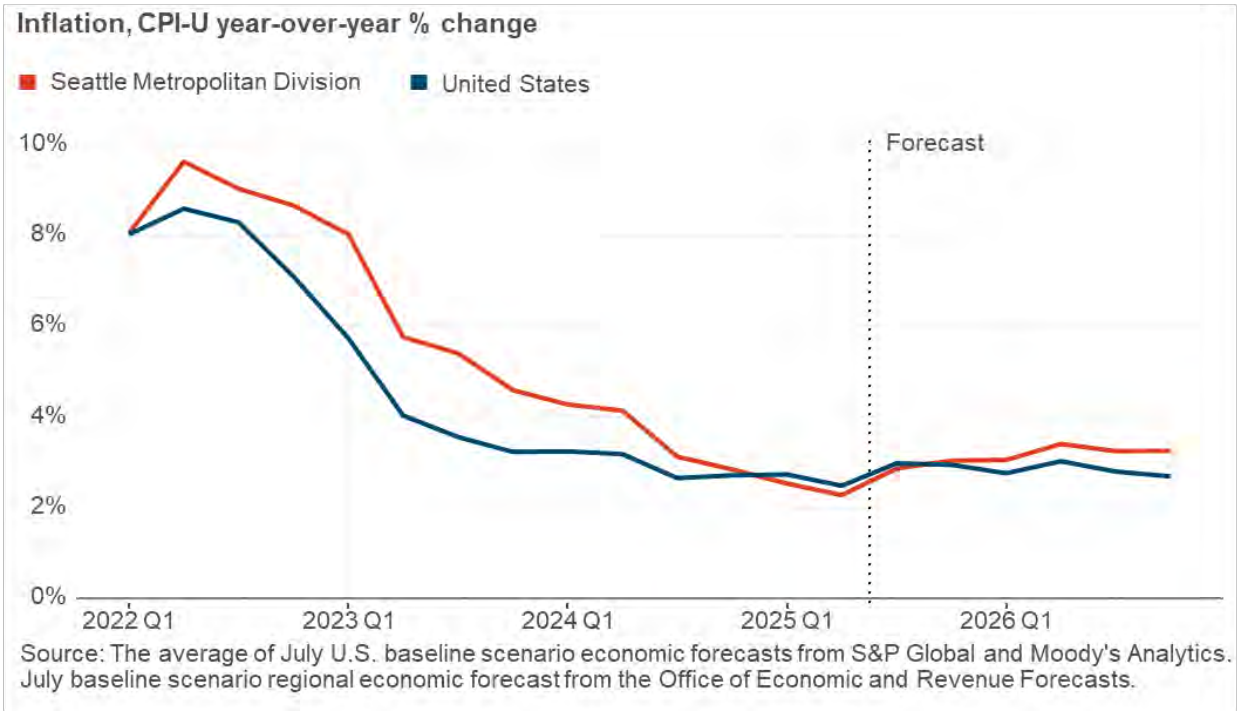


The most recent regional economic forecast, prepared by the Office of Economic and Revenue Forecasts in July 2025[1], projects that regional employment will remain flat in 2025 and only grow 0.5% in 2026. This reflects the uncertain economic outlook as well as the downward revision in year-to-date job growth by the ESD and the underlying employment composition by industry.

[1] https://www.seattle.gov/economic-and-revenue-forecasts/forecasts

While most of the uncertainty and downside economic risks are with regard to the path of the labor market, tariffs have now added uncertainty to the inflation outlook. In the first half of 2025, both national and Seattle area inflation rates were notably lower than the forecasts from March, which anticipated tariffs to quickly affect prices. In reality, the overall price level as measured by the CPI-U increased by a modest 2.6% in the U.S. and 2.3% in the region. But most economists still expect tariffs to lead to higher inflation in the coming months as the stock of pre-tariff inventories is depleted, tariffs on materials work their way through the supply chain, and there is more clarity on trade policy overall, compelling businesses to adjust their prices accordingly.

The figure below illustrates the quarterly outlook for regional inflation, which begins to rise marginally in the second half of 2025. On an annual basis, the Office of Economic and Revenue Forecasts estimates that the regional CPI-U inflation rate for 2025 will remain low at 2.8%. A softening in the regional residential rental market and slower rent growth have been key factors in the recent cooling of inflation, as housing represents close to 50% of the overall expenditures accounted for in CPI-U. In 2026, inflation is expected to increase slightly to 3.3% as a result of higher tariffs.[2]



[2] https://www.seattle.gov/economic-and-revenue-forecasts/inflation

City Revenue

The following sections present the current forecast for revenue sources supporting the City's primary operating fund, the General Fund, its primary capital funds REET I and REET II, and six select other funds – the Arts and Culture Fund, Seattle Park District Fund, Sweetened Beverage Tax Fund, the Short-Term Rental Tax Fund, the Transportation Fund, and the JumpStart Payroll Expense Tax Fund.

General Fund Revenue Forecast

While there are some persistent vulnerabilities in the Seattle region's economy, resilient tax revenues and City policy proposals lead to an encouraging revenue picture through 2026. As the table below shows, General Fund revenues are revised to $1,963.2 million in 2025, up $26.9 million (1.4%) from 2025 Adopted revenues, and to $1,993.5 million in 2026, up $35.3 million (1.8%) from 2026 Endorsed revenues. The 2025 increase is driven largely by higher than previously anticipated business & occupation (B&O) tax and utility tax revenues. In 2026, two City tax proposals will generate new revenues: voters will determine in November whether to authorize changes to the B&O tax; and the City Council will decide in October whether to approve an increment to the sales and use tax. Proposed policy changes for 2026 also include a $75.5 million reduction in the transfer from the JumpStart Payroll Expense Tax Fund and are in addition to the August forecast that was approved by the City's Economic and Revenue Forecast Council on August 4, 2025. The sum of these policy changes is a net increase in 2026 revenue of $42.1 million.

General Fund Revenue, 2024 – 2026, thousands of dollars

Revenue	2024 Actuals	2025 Adopted	2025 Revised	2026 Endorsed	2026 Proposed
Property Tax	312,103	324,502	324,099	324,857	323,193
Property Tax - Medic One Levy	66,873	63,788	65,123	78,153	75,221
Property Tax Total	**378,975**	**388,290**	**389,222**	**403,010**	**398,414**
Sales & Use Tax	312,262	315,620	315,776	322,024	330,912
Sales & Use Tax - Criminal Justice	28,130	28,373	28,899	28,954	69,105
Sales & Use Tax Total	**340,392**	**343,993**	**344,674**	**350,978**	**400,017**
Business & Occupation Tax	353,343	369,454	383,042	394,550	471,570
Payroll Expense Tax	-429	0	939	0	0
Utilities Business Tax - Private Utilities	40,454	34,503	39,158	32,995	39,547
Utility Tax - Private Total	**40,454**	**34,503**	**39,158**	**32,995**	**39,547**
Tonnage Tax	7,178	5,521	5,865	5,703	5,930
Utilities Business Tax - City Light	74,324	70,580	71,747	72,255	72,548
Utilities Business Tax - City SWU	26,576	27,546	28,639	28,455	29,007
Utilities Business Tax - City Water	40,709	38,740	39,359	39,547	39,379
Utilities Business Tax - Drainage/Waste Water	68,881	72,560	71,788	76,593	75,891
Utility Tax - Public Total	**217,668**	**214,947**	**217,397**	**222,553**	**222,755**
Firearms & Ammunition Tax	85	100	110	100	103
Gambling Tax	511	0	473	325	398
Leasehold Excise Tax	9,278	7,885	7,823	8,001	8,058
Pleasure Boat Tax	124	130	130	130	130
Transportation Network Company Tax	5,169	5,664	5,123	5,772	5,203
Other City Taxes Total	**15,167**	**13,778**	**13,659**	**14,329**	**13,893**
Meter Hood Service	3,965	4,400	4,000	4,400	4,000
Parking Meters	35,227	36,342	33,328	38,456	32,476
Parking Meters Total	**39,192**	**40,742**	**37,328**	**42,856**	**36,476**
Adult Probation and Parole	1	0	0	0	0
Court Fees & Charges	1,093	528	626	478	558
Court Fines	17,272	24,753	22,203	23,584	22,017
Court Fines Total	**18,366**	**25,281**	**22,829**	**24,062**	**22,576**
Criminal Justice Assistance	5,814	5,371	6,184	5,578	6,580
E-911 Reimbursements & Cellular Tax Revenue	718	1,004	1,004	1,004	1,077
Liquor Board Profits	5,882	5,996	5,947	6,061	5,947
Liquor Excise Tax	5,374	5,341	5,454	5,480	5,536
Marijuana Excise Tax	1,463	2,108	2,207	2,267	2,299
Trial Court Improvement Account	149	150	150	150	150
Revenue from Other Public Entities Total	**19,400**	**19,969**	**20,946**	**20,539**	**21,589**

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

Revenue	2024 Actuals	2025 Adopted	2025 Revised	2026 Endorsed	2026 Proposed
Federal Direct Grants	8,169	3,992	27,410	3,992	3,492
Federal Indirect Grants	4,189	2,690	12,347	2,690	1,814
Other Grants	850	554	1,608	554	554
State and Local Grants	8,679	7,489	14,587	7,471	7,471
Grants Total	**21,887**	**14,724**	**55,952**	**14,706**	**13,330**
Transfer from - Other Fund	21,667	434	1,158	458	652
Transfer from - Payroll Expense Tax Fund	91,354	314,535	280,535	275,366	199,866
Fund Balance Transfers Total	**113,021**	**314,969**	**281,693**	**275,824**	**200,518**
Cost Allocations & Administrative Charges	33,196	34,146	36,366	35,686	35,847
Legal Services	4,349	3,067	3,230	3,158	1,689
Other Proceeds	831	89	82	90	15
Personnel Service Charges	33,422	34,032	28,852	35,455	30,018
Public Safety Enforcement	12,155	10,034	11,836	10,436	11,143
Sales Proceeds	37	0	0	0	0
Use Charges	122	225	204	225	162
Service Charges & Reimbursements Total	**84,111**	**81,594**	**80,569**	**85,051**	**78,873**
Animal Shelter Licenses & Fees	2,446	2,587	2,610	2,617	2,629
Business License Fees	21,255	20,751	21,628	21,344	21,891
Emergency Alarm Fees	849	514	434	514	434
Fire Permits & Fees	7,225	9,482	8,965	9,496	8,979
Interest on Investments	19,447	19,531	16,710	18,749	15,534
Miscellaneous Revenue	9,148	7,607	12,052	7,468	8,122
Other Business Licenses, Permits, & Fees	7,047	8,146	7,609	10,671	10,429
Other Interest Earnings	1,405	900	1,166	800	877
Private Contributions & Donations	0	0	149	0	0
Professional & Occupational Licenses	4,068	3,763	3,748	4,316	4,298
Street Use Permits	715	760	725	760	737
Licenses, Permits, Interest Income and Other Total	**73,606**	**74,041**	**75,795**	**76,735**	**73,929**
Total General Fund	**1,715,154**	**1,936,286**	**1,963,203**	**1,958,189**	**1,993,488**

Property Tax. Property taxes paid in the current year are based on valuations as of January 1 of the previous year. The revenue forecasts and projected tax rates for 2026 are based on January 1, 2025 valuations. Over the course of the year, the King County Assessor conducts the research and appraisals needed to retroactively determine those valuations. Assessed values (AV) have declined over the last two years due to the high-interest rate environment, uncertainty around the long-term demand for office space, and a cooling residential market. While expectations of further interest rate cuts later this year may boost the real estate market, assessed values are expected to grow much more slowly than anticipated last year. At the same time, the construction sector continues to grapple with high costs and rising office vacancy rates that are likely to prevail for an extended period. As a result, the outlook for new construction has also weakened since last year. Given these developments, 2026 Proposed revenues from the general expense property tax have been revised to $323.2 million, down $1.7 million compared to the 2026 Endorsed. 2025 Revised revenues have not materially changed from the 2025 Adopted.

Medic 1/Emergency Medical Services. This county-wide property tax is levied by King County. Conceptually, the City of Seattle receives a distribution of the proceeds equal to the county-wide tax rate multiplied by the City's AV. The county-wide tax rate is based on the approved annual Medic 1/EMS levy amount divided by total King County AV. Thus, the tax rate increases or decreases, respectively, when King County AV shrinks or grows faster than the rate of growth of the levy amount. The City's share, in turn, grows or shrinks with the tax rate and the pace of growth of the City's AV relative to the County's AV. For 2025, revenues are anticipated to be $65.1 million, $1.3 million higher than the adopted owing to slightly slower AV growth for the County and faster AV growth for the City than was expected. However, the 2026 Proposed Budget includes revenues of $75.2 million, $2.9 million lower than the 2026 Endorsed as the Medic 1/EMS levy renewal vote will include a rate of $0.25 per $1,000 assessed value – lower than previously assumed – and City AV is expected to grow much more slowly.

Sales and Use Tax. Consistent with the weak performance of the regional economy and notable declines in revenues from the construction and trade sectors, the revised forecast anticipates only 1.3% growth in sales tax revenues in 2025, which is about $0.7 million more compared to the 2025 Adopted Budget forecast. This is expected to be followed by 4.8% growth in 2026, as interest rates decline and sales tax revenues are further boosted by Engrossed Substitute Senate Bill 5814, which expands the list of services subject to the sales tax. This change along with the proposed added sales tax increment of 0.1% for criminal justice investments results in 2026 Proposed sales tax revenues that are $49.0 million higher than the 2026 Endorsed.

Business and Occupation (B&O) Tax. Similar to the sales tax, Seattle's weak economic performance is expected to weigh on B&O tax revenues as well. But while sales tax and B&O tax in general tend to move together, the tax base for B&O tax is more diversified, with the construction and trade sectors taking up smaller shares. Consequently, B&O revenues are expected to show slightly stronger performance since the decline in the construction sector has created a larger drag on sales tax growth. B&O tax revenues are however expected to be negatively affected in 2026 by the Engrossed Substitute Senate Bill 5814, which reclassifies some services as retail and in effect lowers the B&O tax rate imposed on gross receipts from affected activities. But this reduction is offset by the proposed increase to B&O tax rates across all classifications, which leads on net to an increase of $77.0 million above the 2026 Endorsed.

Utility Business Tax – Private Utilities. This revenue category includes taxes on cable television, telephone service, natural gas, and the central steam heating provided in the downtown core. The

overall forecast for this revenue category is slightly revised upward, garnering an additional $0.1 million for 2025 Revised revenues when compared to the 2025 Adopted, and $1.7 million for 2026 Proposed revenues when compared with the 2026 Endorsed. This adjustment reflects two developments. One, a colder start of 2025 increased demand for heating utilities. Two, revenues for cable television have shown a slowdown in their decline, suggesting that the revenue stream is "bottoming out" with a stable base of taxpayers. In total, private utilities are projected to reach $39.2 million in 2025 and $39.5 million in 2026.

Utility Business Tax – Public Utilities. The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water utility. The current forecast revises 2025 revenues slightly upward by $2.5 million compared to the Adopted, capturing a stronger than expected performance by solid waste and electric the first half of the year. The forecast for 2026 remains virtually unchanged at $222.8 million.

***Transportation Network Company* Tax.** In November 2019, the City Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of $0.57 per trip is owed for all rides originating in Seattle by TNC's with more than 1 million rides per calendar quarter. Council reduced the ride threshold to 200,000 rides per quarter effective October 2020, and then, per state law, the tax rate to $0.42 per trip effective January 1, 2023. At the start of the COVID-19 pandemic, the demand for rides and the number of drivers plummeted, dramatically reducing TNC tax revenue. Since this pandemic low, the recovery of both demand for rides and supply of drivers has continued to be anemic. The forecast for both 2025 and 2026 has been revised down by $0.5 million to $5.1 million and $5.2 million, respectively, largely due to lower-than-expected year-over-year growth for the first half of 2025.

Parking Meters. Revenue from on-street parking meters is forecast to be $33.3 million in 2025 and $32.5 million in 2026. The 2025 forecast has declined $3 million (-8.3%) from the 2025 Adopted Budget and the 2026 forecast has declined $6.0 million (-15.5%) since the 2026 Endorsed Budget. The downward revisions, as well as the year-over-year decrease, are due mostly to declining meter rates. Rate changes are typically made by the Seattle Department of Transportation three times per year and are determined by its Performance-Based Parking Program model which sets rates to target one to two open spaces per block face. Each cycle, changes are a mix of increases and decreases citywide, but recent changes have represented a decrease in average parking rates.

Declining transactions have also contributed to the downward revision in projected revenues. The number of paying parkers has been declining slowly but steadily since peaking in 2022. That year, there were 9.4 million parking meter transactions. In 2024, there were only 8.6 million, a decline of 9%, even while the number of metered spaces increased by 3% over this time period. One cause of this decline may be scofflaw or parkers not paying the meter. City Council recently approved significant increases to parking citation fine amounts, effective January 2025 (see next). Over time, this may lead to a higher likelihood of meter payment among parkers, but the forecast does not assume such a change.

Court Fines. The City imposes and collects fines and related fees on various citations, primarily on-street parking tickets and camera-enforced red-light violations. The amounts going to the General Fund from these sources are projected to be $22.1 million in 2025 and $22 million in 2026. The 2025 projection represents a decrease of $2.5 million (-10.6%) relative to the 2025 Adopted and the 2026 projection represents a decrease of $2 million (-8.5%) relative to the 2026 Endorsed. The reduction is mostly

attributable to red-light camera citations being lower in 2024 and 2025 than previously expected and estimates of future volumes being adjusted accordingly. All totals include an assumption of additional revenue from increases to parking citation fine amounts, which were approved as part of the 2025 Adopted Budget and took effect in January 2025. At the time, these changes were estimated to add $4.9 million to annual revenues.

Grant Revenues. Federal, State and local grant revenues can change significantly over time as departments learn of new grant opportunities and applications are successful. Importantly, grant revenues are, by their nature and purpose, matched dollar-for-dollar with expenditures across the life of the grant. As such, grants do not provide additional discretionary revenues for allocation through the budget process. In the budget, grants are fully appropriated in the first year of acceptance. Revenues are assumed to equal that appropriation but are only collected when spending occurs, which could be over multiple years. The 2025 Revised forecast for grant revenues of $56.0 million includes grants carried forward from 2024 that have not been spent down. 2026 Proposed revenues are $13.3 million, down from the 2026 Endorsed by $1.4 million.

Fund Balance Transfers. Fund balance transfers are revenue transfers between City funds. The transfer in 2025 has been revised down by $33.3 million as a result of legislation that reduced the transfer from the Payroll Expense Tax Fund. 2026 Proposed transfers are down $75.3 million from the 2026 Endorsed, also due to a reduction in the transfer from the Payroll Expense Tax Fund. For further explanation of the transfer and uses of payroll expense tax revenues, please see the Budget Overview section of this budget book.

Service Charges and Reimbursements. This category includes revenues to recover the costs of services within city government and revenues generated from legal and personnel services. Revenues for both 2025 and 2026 have been revised down compared to the Adopted and Endorsed to $80.6 million and $78.9 million, respectively, largely because of reduced rates charged by the Seattle Department of Human Resources.

Licenses and Permits. The City requires all businesses operating in Seattle to have a business license. The cost of these licenses increases with the business revenues. For 2025, business license revenues were revised up $0.9 million compared to the 2025 Adopted Budget and $0.5 million compared to the 2026 Endorsed Budget.

Interest Income. The City receives interest earnings on its residual cash holdings. Anticipated decreases in interest rates have led to a downward revision for 2025. The revised estimate for 2025 is approximately $16.7 million, down from the $19.5 million in the 2025 Adopted Budget. Earnings rates are projected to decrease further in 2026 and the resulting forecast is for interest earnings to decrease to $15.5 million in 2026.

Non-General Fund Revenues of Note

In addition to forecasts of General Fund revenues, the Office of Economic and Revenue Forecasts and the City Budget Office track and forecast various other revenues that are accounted for in separate funds and support general government purposes.

REET I and REET II Capital Funds – Real Estate Excise Tax (REET). REET revenues are generated by a combined 0.5% tax on all real estate transactions. In 2024, the Federal Reserve cut its interest rate by 1% in the second half of the year, but long run interest rates did not change much and remain high, with the average 30-year mortgage rate still above 6.5%, limiting both the demand and the supply of homes for sale. REET revenues increased to $62.7 million in 2024 and are expected to further grow to $68.2 million in 2025, up from $66.5 million in the forecast underlying the 2025 Adopted Budget. For the 2026 Proposed Budget, the forecast now anticipates $77.2 million, down from the $85.7 million expected in the 2026 Endorsed Budget.

Arts and Culture Fund - Admission Tax. Admission tax revenue is expected to be $23.9 million for 2025. This is down by $2.6 million from the $26.5 million in the 2025 Adopted Budget. The projected revenue for 2026 is $25.4 million, an increase of $1.5 million from 2025, but still $1.8 million below the 2026 Endorsed Budget forecast. The 6.4% year-over-year growth expected in 2026 reflects the anticipated impact of the 2026 FIFA World Cup on entertainment and related events in the City, while the overall downward revision of admission tax revenues is based on fewer international visitors expected compared to the outlook from last October.

Seattle Park District Fund – Property Tax Levy. In August 2014, voters approved the creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction, whose property tax levy authority of $0.75 per $1,000 assessed value is outside of the City's statutory rate limit of $3.60 per $1,000 assessed value and whose revenues are not accounted for in the City's General Fund. The MPD is levying $127.4 million in 2025 and $131.2 million in 2026 in line with the adopted six-year spending plan.

Sweetened Beverage Tax Fund. The Sweetened Beverage Tax is 1.75 cents per ounce of sweetened beverages or the equivalent for condensed syrups distributed into the City of Seattle. Consumption patterns and volumes have stabilized since the COVID era low of $15.6 million. Revenues in 2024 came in at $20.0 million and the revised forecast for 2025 anticipates collections at a similar level. The 2026 Proposed Budget anticipates revenues of $22.2 million, an increase from the 2026 Endorsed amount of $21.3 million.

Short-Term Rental Tax Fund. Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). Beginning in 2020 these revenues and associated expenditures were moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system. In both 2025 and 2026, revenues have been revised down from the Adopted and Endorsed to $11.9 million and $12.9 million, respectively, owing to less growth than anticipated in the first half of 2025 and a weaker tourism outlook in 2026.

Transportation Fund - Commercial Parking Tax. Commercial parking tax is a 14.5% rate levied on the parking fee that drivers pay to park in the City's commercial parking lots. The 2025 and 2026 forecasts

were each revised down by about $4 million to $50.2 million and $50.5 million, respectively, dampened by slower growth anticipated in the leisure and hospitality sector.

JumpStart Payroll Expense Tax Fund. For 2025, the City's Payroll Expense Tax applies to those businesses with a total 2024 payroll expense in Seattle of at least $8,837,302, and at least one employee with a 2025 annual compensation of $189,371 or higher. Specific tax rates vary with the level of individual employee's compensation and a company's total Seattle payroll.[3] The Payroll Expense Tax was first imposed in 2021, with the first payments made in January 2022. Total 2021 tax obligations reached about $293 million, but fell to $253 million in 2022, before growing to $313 million in 2023, and then further rising to $351 million in 2024 in large part due to higher tax rates imposed in 2024. The revised forecast for 2025 revenues is $382.9 million, $57.6 million lower than the 2025 Adopted due to lower than expected revenues in 2024 and higher economic uncertainty weighing down stock prices. The 2026 Proposed Budget anticipates $388.0 million in revenues, $78 million less than the 2026 Endorsed Budget.

Though the City's experience with this tax is limited, it suggests that for several reasons the Payroll Expense Tax will be more volatile year to year and more complicated to forecast than other similarly sized revenues streams (property tax, sales tax, and business and occupation tax). About 70% of the revenues from this tax are paid by only 10 companies, most of them in the technology sector. The slowdown in this sector accompanied by layoffs and falling stock values led to a sharp drop in tax obligations in 2022 since stock grants represent a notable share of total compensation for technology workers. The strong bounce back of stock prices in 2023 and 2024 helped offset the effect of tech sector job losses on Payroll Expense Tax revenues.

However, while tech stock prices soared in 2024, with Amazon growing 52.1%, Google 38.3%, and Meta 95.2%, Payroll Expense Tax revenues grew only 12.1% in 2024. This is strikingly low given that higher tax rates accounted for 6.5% of that growth. In addition to the stock market, business decisions made by a small number of companies about where they create and allocate jobs also significantly affect Payroll Expense Tax revenues. Amazon added nearly 12,000 employees in Bellevue between 2020 and 2024, while its reported headcount in Seattle dropped by about 10,000 over the same period. In 2024, Meta moved out of two buildings in Seattle's South Lake Union that have space for about 2,000 employees while it added roughly the same number to its headcount in Bellevue. The volatility due to a narrow tax base and dependence on the decisions of a small number of taxpayers and stock price movements will be important risks going forward.

[3] Initial tax rates varied from 0.7% to 2.4%, starting from 2024 tax year they increased by approximately a factor of 1.065 and range from 0.746% to 2.557%. For more details see https://www.seattle.gov/city-finance/business-taxes-and-licenses/seattle-taxes/payroll-expense-tax.

Seattle City Tax Rates

	2021	2022	2023	2024	2025
Property Taxes (per $1,000 Assessed Value)					
General Property Tax	1.16	1.14	1.06	1.11	1.04
Families & Education	0.34	0.32	0.29	0.30	0.35
Low Income Housing	0.16	0.15	0.14	0.47	0.48
Transportation	0.38	0.37	0.33	0.34	0.63
Library	0.12	0.11	0.10	0.11	0.12
Election Vouchers	0.01	0.01	0.01	0.01	0.02
City Excess GO Bond	0.09	0.06	0.05	0.05	0.05
Other Property Taxes related to the City					
Seattle Park District	0.21	0.20	0.39	0.41	0.43
Emergency Medical Services	0.26	0.25	0.21	0.23	0.22
Retail Sales and Use Tax	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax	0.15%	0.15%	0.15%	0.15%	0.15%
Business and Occupation Tax					
Retail/Wholesale	0.222%	0.222%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.222%	0.222%	0.222%	0.222%	0.222%
Printing/Publishing	0.222%	0.222%	0.222%	0.222%	0.222%
Service, other	0.427%	0.427%	0.427%	0.427%	0.427%
City of Seattle Public Utility Business Taxes					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste	14.20%	14.20%	14.20%	14.20%	14.20%
City of Seattle Private Utility B&O Tax Rates					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste	14.20%	14.20%	14.20%	14.20%	14.20%
Other Taxes					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	0.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Firearms Tax (Dollars per weapon)	$25.00	$25.00	$25.00	$25.00	$25.00
Ammunition Tax (Dollars per round)	$0.05	$0.05	$0.05	$0.05	$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)	$0.0175	$0.0175	$0.0175	$0.0175	$0.0175

Multi-Department Revenue Summary

Payroll Expense Tax

The 2026 Proposed Budget includes $417 million in appropriation backed by $388 million in forecasted Payroll Expense Tax revenues and an additional $32 million in one-time Payroll Expense Tax fund balance resulting from a combination of fund balance and interest earnings on PET funds.

Of this amount, the proposed budget transfers $189.5 million (45.4%) in Payroll Expense Tax to support general government operations in the General Fund in 2026.

The proposed budget transfers an additional $10 million to the General Fund to support administrative costs assumed to be incurred in the General Fund resulting from administering Payroll Expense Tax collections, program administration, fund and financial management, policy planning, and evaluation. This transfer for administrative costs represents 2.4% of total Payroll Expense Tax appropriations, and 4.4% of appropriations after the transfer to support general government operations.

The proposed budget allocates $143.1 million in Payroll Expense Tax to support investments in affordable housing and related services. This represents 34.3% of overall Payroll Expense Tax appropriations and 62.9% of appropriations after the transfer to support general government operations. This funding supports the Office of Housing's work to develop, acquire, preserve, and operate affordable housing and foster affordable homeownership opportunities, and to support the ongoing operations and maintenance needs of affordable housing providers. This funding also supports allocations in Finance General (for the Northgate Commons project and for forgiveness of a loan to Community Roots Housing), in HSD (for rental assistance), and in SDCI (for tenant legal protections).

The proposed budget allocates $34.7 million in Payroll Expense Tax to support investments in economic development across 11 City departments. This represents 8.3% of overall Payroll Expense Tax appropriations and 15.3% of appropriations after the transfer to support general government operations. The Office of Economic Development receives most of this funding at $23.9 million, followed by the Human Services Department with $3.8 million, the Department of Transportation with $1.8 million, and the Fire Department with $1.5 million. These funds support implementation of the Future of the Seattle Economy framework, downtown activations, and anticipated costs related to FIFA World Cup games in 2026.

The proposed budget allocates $22.6 million in Payroll Expense Tax to support the Equitable Development Initiative in the Office of Planning and Community Development. This represents 5.4% of overall Payroll Expense Tax appropriations and 9.9% of appropriations after the transfer to support general government operations. The Equitable Development Initiative invests in neighborhoods most impacted by displacement and low access to economic opportunities and aims to expand opportunity, prevent displacement, and build on local cultural assets.

The proposed budget allocates $17.2 million in Payroll Expense Tax to support the Seattle Green New Deal, which aims to make Seattle carbon neutral by 2050. This represents 4.1% of overall Payroll Expense Tax appropriations and 7.6% of appropriations after the transfer to support general government operations. The Office of Sustainability and Environment receives most of this funding at $12.5 million, where the Payroll Expense Tax supports the Building Emissions and Performance

Standards program, rebates for home oil heating conversions, clean energy apprenticeships, and the Duwamish Valley Program. The Office of Housing receives $1.8 million to fund heat pumps in low-income housing, while the Finance and Administrative Services department receives a share of funding ($1.1 million) to support EV charging infrastructure and the Department of Transportation and Office of Planning and Community Development receives $1.8 million to support work related to Sound Transit 3.

The proposed budget also sets aside $9.7 million in an unappropriated revenue stabilization reserve in 2026, taking a first step toward funding the reserve established by the City Council during the 2025 budget process.

Sweetened Beverage Tax

Forecasted Sweetened Beverage Tax (SBT) revenues for 2026 are up slightly compared to the 2026 Endorsed Budget. No reductions are being taken in department budgets. Funding for SBT-funded programs in the Department of Education and Early Learning (DEEL) is transferred to the Proposed 2025 Family, Education, Preschools, and Promise (FEPP) Levy. SBT funding for Food Bank and Meal Support in the Human Services Department (HSD) is being increased by $7 million in order to shield HSD food investments from the General Fund shortfall. Use of SBT fund balance also allows for a small increase in 2025 for labor settlements and contract inflation costs. About $1 million will be kept in reserve to protect against revenue fluctuations.

Short-Term Rental Tax

The Short –Term Rental Tax (STRT) revenue projection for 2026 is $12.9 million. Ordinance 125872 and state law restrict the use of STRT for equitable development and affordable housing. The proposed budget allocates $6.8 million to the Office of Planning and Community Development (OPCD) for Equitable Development Initiative (EDI) grants to outside organizations, program implementation, and EDI staffing costs; $4 million to the Human Services Department for permanent supportive housing, and $2 million to debt service. The EDI was established in 2016 to provide investments in neighborhoods that support those most impacted by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets.

Transportation Network Company (TNC) Tax

The 2026 Proposed Budget projects $5.01 million in 2026 for Transportation Network Company (TNC) tax. The TNC Tax began collecting revenue in 2021, but both users and drivers have not recovered to pre-pandemic levels.

Resolution 32152 includes temporary modifications to the spending resolution for the 2025-2026 biennium, so remains in effect for the 2026 Proposed Budget. The Department of Finance and Administrative Services (FAS) is responsible for the accounting, collection, and enforcement of the tax and is appropriated $350,000 in 2026. The remainder of the TNC Tax revenue will be used to support other City General Fund activities.

Admissions Tax

For 2026, the admissions tax is projected to generate $30.8 million to support City arts and culture programs. Admissions tax revenue supports grants for arts and cultural organization, cultural facilities, grants for individual artists as well as other investments to support the arts community in the City. The Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending.

City Fiscal Reserve Funds

The State of Washington permits the City to maintain two financial reserves to draw upon in the event of certain unanticipated expenditure or revenue pressures.

Emergency Fund

Under the authority of RCW 35.32A.060, the City maintains the Emergency Fund (EMF) of the General Fund. The EMF is the principal reserve for the City to draw upon when certain unanticipated expenses occur during the fiscal year. Eligible expenses include costs related to storms or other natural disasters. State law limits the amount of money the City can set aside in this reserve to 37.5 cents per $1,000 of assessed value of property within the city.

Prior to 2017, the City's practice was to fully fund the emergency reserve to this maximum limit. In 2017, the City modified the existing financial policies for the EMF to establish a minimum balance of $60 million, and to adjust that target balance each year with the rate of inflation. This policy struck a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs. In 2022, the City updated its financial policies to define a process for rebuilding the EMF reserve following a significant drawdown of funds, requiring that the EMF be replenished to its target balance within a period of five years.

During the COVID-19 pandemic and related economic downturn, the City withdrew $31.3 million from the EMF over two years, reducing the reserve balance to $33.7 million at the end of 2021. The 2022 Adopted Budget initiated the five-year rebuilding cycle by contributing $10 million to the EMF. Between 2023 and 2025 a total of $41.5 million has been transferred to replenish the Emergency Fund within the five-year cycle. The 2026 Proposed Budget assumes a contribution of $2.6 million to maintain the reserve's target balance[1] of $87.7 million.

Revenue Stabilization Fund

Under the authority of RCW 35.21.070, the City maintains a second financial reserve called the Revenue Stabilization Fund (RSF), also known as the "Rainy Day" Fund. The RSF provides resources for the City to draw upon to maintain City services in the event of a sudden, unanticipated shortfall in revenue due to economic downturns or other factors. City code limits the balance of this reserve to five percent of General Fund tax receipts. Ordinance 123743 requires the City to deposit an amount equivalent to 0.5% of General Fund tax revenues into the RSF, with some limited exceptions. In addition, City policy requires the deposit of 50% of any unplanned year-end fund balance in the General Fund into the RSF. The RSF has a fund balance cap equal to five percent of total annual General Fund tax revenue.

In 2011, following the Great Recession of 2009 and 2010, the City adopted significant RSF funding enhancements via Ordinance 123743, including the required annual deposit of 0.5% of General Fund tax revenues into the RSF. The new policies facilitated the rebuilding of this reserve fund from a low of $10.5 million in 2010 to $60.8 million by 2020. Additionally, the policies specified that contributions to the fund are suspended when tax revenues decline and are reduced to 0.25% in the following year.

During the COVID-19 pandemic and related economic downturn, the City withdrew $54.7 million from the RSF, reducing the reserve balance to $6.0 million at the end of 2021. The RSF was fully replenished during 2022 utilizing a better than anticipated ending balance from 2021. Since 2023, the budget has funded the incremental amount necessary to maintain the RSF at the statutory cap. 2026 Proposed Budget includes $3.1 million in contribution to the RSF, bringing the total RSF reserves to $71.3 million at year-end 2026.

[1] 2026 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2025 Revenue Forecast.

City Bond Issuance and Debt Service

In addition to cash resources, the City also uses bonds and property tax levies to fund a variety of capital improvement projects. The City's budget must include funds to pay interest and principal on outstanding and proposed bonds. The City has issued three types of debt to finance its capital improvement programs: unlimited tax general obligation bonds, limited tax general obligation bonds and revenue bonds.

Unlimited Tax General Obligation Bonds

The City may issue Unlimited Tax General Obligation (UTGO) Bonds for capital purposes if a proposition authorizing their issuance is approved by 60% of the voters in an election in which the number of voters exceeds 40% of the voters in the most recent general election. Payment of principal and interest is backed by the "full faith and credit" of the City. This means that the City commits itself to include in its property tax levy an amount that is sufficient to pay principal and interest on the bonds. Property taxes levied to pay debt service on UTGO bonds are not subject to the statutory limits in state law on the taxing authority of local governments, which is why UTGO bonds are "unlimited" (see the "Property Tax" section of the "Revenue Overview" for a description of statutory limits on property tax rates and growth). However, state law does limit the amount of UTGO bonds that can be outstanding at any time to 7.5% of assessed valuation of property in the city: 2.5% for open space and park facilities, 2.5% for utility purposes, and 2.5% for general purposes. As of December 31, 2024, there were approximately $214.2 million in UTGO bonds outstanding.

Limited Tax General Obligation Bonds

The City Council may authorize the issuance of Limited Tax General Obligation (LTGO) Bonds, also known as Councilmanic bonds, in an amount up to 1.5% of assessed valuation, without a vote of the people. The City pledges its full faith and credit to the payment of principal and interest on LTGO bonds, but this pledge must be fulfilled within the City's statutory property tax limitations. Thus, these are "limited" general obligation bonds. The combination of UTGO bonds issued for general purposes and LTGO bonds cannot exceed 2.5% of assessed property valuation. If LTGO bonds are issued up to the 1.5% ceiling, then UTGO bonds for general purposes are limited to 1% of assessed value.

The City also guarantees debt issued by the Museum Development Authority. As of December 31, 2024, the guarantees totaled $18.27 million in addition to approximately $666.0 million in LTGO bonds outstanding. Guarantees count against the City's LTGO debt capacity.

Revenue Bonds

Revenue bonds are used to provide financing for the capital programs of City Light and the three other utilities - Water, Drainage and Wastewater, and Solid Waste - which are grouped together in Seattle Public Utilities. The City does not pledge its full faith and credit to the payment of debt service on revenue bonds. Payment of principal and interest on the bonds issued by each utility is derived solely from the revenues generated by the issuing utility. No tax revenues are used to pay debt service.

When revenue bonds are sold, the City commits itself to set fees and charges for the issuing utility that will be sufficient to pay all costs of operations and maintenance, and all payments of principal and interest on the bonds. While the amount of revenue bonds is not subject to statutory limits, the utility's ability to repay debt with interest is a practical constraint.

Forms of Debt Authorized by State Law

Table 1 below summarizes the conditions and limitations that apply to the issuance of the general obligation debt issued by the City.

Table 1: Summary of Conditions and Limitations for City Debt Issuances

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit[1]	Total Debt Outstanding 12-31-24[1]
Unlimited Tax General Obligation Bonds (UTGO)					
Parks & Open Space	Yes	Property Tax	2.5% of AV	$7.5 Billion	$0
Utility	Yes	Property Tax	2.5% of AV	$7.5 Billion	$0
General Purposes	Yes	Property Tax	1.0 % of AV[2]	$3.0 Billion	$214 Million
Limited Tax General Obligation Bonds (LTGO)	No	Taxes & Other Revenues	1.5% of AV[2]	$4.5 Billion	$715 Million[3]

[1] As of 12/31/24, assuming the latest certified assessed value of $300.0 billion, issued on February 1, 2025 for taxes payable in 2025.
[2] The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.
[3] Includes $18.27 million of PDA debt guarantees.

City Debt Management Policies and Bond Ratings

The use of debt financing by the City is subject to federal and state laws as well as the City's own debt management policies (Resolution 31553).

The City has earned very high ratings on its bonds as a result of a strong economy and prudent financial practices. The City's UTGO debt is rated Aaa by Moody's Investors Service (Moody's), AAA by Fitch IBCA (Fitch), and AAA by Standard & Poor's (S&P), which are the highest possible ratings. The City's LTGO debt is also rated Aaa by Moody's, AAA by Fitch, and AAA by S&P. In addition, the City's utilities have very high ratings for revenue debt, reflecting sound finances and good management.

2026 Projected Bond Issues

In 2026, the City is authorized to issue approximately $38.2 million of limited tax general obligation (LTGO) bonds for a variety of purposes. Table 2 lists the financed projects and other details of the financing plan. Bond proceeds will be deposited into the 2026 Multipurpose LTGO Bond Fund. City departments responsible for all or portions of projects listed in Table 2 will then draw money from the fund(s) as appropriated to implement the projects. The appropriation authority for spending these bond funds is included in the respective departments' sections of this budget.

Table 2: 2026 Multipurpose LTGO Bond Issuance Costs - Informational Only ($1,000s)

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Estimated Debt Service 2026 (2)	Estimated Debt Service 2027	Debt Service Funding Source
Electrical Infrastructure Upgrades	$3,500	$3,605	20	5.75%	$207	$308	Payroll Expense Tax
City Hall Plaza	$5,600	$5,768	20	5.75%	$332	$493	Real Estate Excise Tax
Waterfront Operations and Tribal Interpretive Center	$1,000	$1,030	20	5.75%	$59	$88	Real Estate Excise Tax
Fire Station 31	$8,066	$8,308	20	5.75%	$478	$710	Real Estate Excise Tax
Human Capital Management System	$13,200	$13,596	8	4.75%	$646	$2,082	FAS Rates
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	$1,000	$1,030	7	4.75%	$49	$176	Payroll Expense Tax
Computing Services Architecture	$2,600	$2,678	5	4.75%	$127	$614	ITD Rates
Data and Telephone Infrastructure	$2,132	$2,196	5	4.75%	$104	$504	ITD Rates
Total	**$37,098**	**$38,211**			**$2,002**	**$4,975**	

(1) Includes 3% for costs of issuance and pricing adjustments.
(2) 2026 Estimated Debt Service is includes interest only.

Table 3: 2026 Multipurpose LTGO Fund Issuance Costs - Informational Only ($1,000s)

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2026 Issuance Cost
$38,211	3%	$1,113

2026 Debt Service

In 2026, debt service associated with outstanding LTGO bond issues as well as the planned 2026 bond issuances is expected to be approximately $103.1 million. Appropriation authority for debt service costs is included in the respective departments' sections of this budget. The Debt Service Appendix lists debt service amounts by paying fund.

Selected Financial Policies

Through a series of Resolutions and Ordinances, the City has adopted several financial policies that are designed to protect the City's financial interests and provide a framework and guidelines for the City's financial practices. For additional information about these policies, please refer to the City of Seattle website: http://www.seattle.gov/financedepartment/financial_policies.htm.

Budgetary Basis

- The City budgets on a modified accrual basis. Property taxes, sales taxes, business and occupation taxes, and other taxpayer-assessed revenues due for the current year are considered measurable and available as revenues, even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, penalties, and miscellaneous revenues are recorded as revenues when they are received in cash since this is when they can be accurately measured. Investment earnings are accrued as earned.

- Expenditures are considered a liability when they are incurred. Interest on long-term debt, judgments and claims, workers' compensation, and compensated absences are considered a liability when they are paid.

Appropriations and Execution

- The budget generally makes appropriations for operating expenses at the budget control level within departments, unless the expenditure is from one of the General Fund reserve accounts, or is for a specific project or activity budgeted in the General Fund category called Finance General. These projects and activities are budgeted individually.

- Capital projects programmed in the CIP are appropriated in the budget at the program or project level. Grant-funded activities are controlled as prescribed by law and federal or state regulations.

- Within the legally adopted budget authorizations, more detailed allocations, as approved by CBO, are recorded in the City's accounting system, called PeopleSoft, at the lowest levels of each department's organizational structure and in detailed expenditure accounts. Throughout the budget year, CBO monitors revenue and spending performance against the budget to protect the financial stability of the City.

- In accordance with Washington state law, any unexpended appropriations for operating or ordinary maintenance expenditures automatically lapse at the close of the fiscal year, except for any appropriation continued by ordinance. Unexpended appropriations for capital outlays remaining at the close of the fiscal year are carried forward to the following year, except for any appropriation abandoned by ordinance.

Budget Transfers

The Budget Director may approve, without ordinance, appropriation transfers within a department or agency of up to 10%, and with no more than $500,000 of the appropriation authority for the particular budget control level or, where appropriate, line item, being increased. In addition, no transfers can reduce the appropriation authority of a budget control level by more than 25%.

Selected Financial Policies

Debt Policies

- The City of Seattle seeks to maintain the highest possible credit ratings for all categories of short- and long-term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives.

- The City will reserve $100 million of legal limited tax (councilmanic) general obligation debt capacity, or 12% of the total legal limit, whichever is larger, for emergencies. The 12% reserve is now significantly greater than $100 million.

- Except in emergencies, net debt service paid from the General Fund will not exceed 9% of the total General Fund budget. In the long run, the City will seek to keep net debt service at 7% or less of the General Fund budget.

General Fund - Fund Balance and Reserve Policies

- State law allows the City to maintain an emergency reserve at a maximum statutory-authorized level of 37.5 cents per $1,000 of assessed property value in the city. The City's previous practice had been to fully fund the emergency reserve to this maximum limit. However, over the past several years assessed values have undergone significant growth and are expected to continue at a rate that far outpaces the projected City's revenue growth rate. In 2017 the City modified the existing financial policies for the Emergency Subfund (ESF) to establish a minimum balance of $60 million, and to adjust that level each year with the rate of inflation. This implies that the ESF would continue to grow, but at somewhat lower rate than under the previous policy. This policy change strikes a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs.

- Annual contributions of 0.50% of forecasted tax revenues are automatically made to the Revenue Stabilization Fund (commonly referred to as the “Rainy Day Fund” or RSF).[1] In addition, 50% of any unanticipated excess General Fund fund balance at year’s end is automatically contributed to the Revenue Stabilization Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the RSF exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the RSF via ordinance. Expenditures from the RSF require the approval of a majority of the members of the Seattle City Council and must be informed by the evaluation of out-year financial projections.

Other Citywide Policies

- As part of the Mayor’s budget proposal, the Executive develops a revenue estimate that is based on the best available economic data and forecasts.

- The City intends to adopt rates, fees, and cost allocation charges no more often than biennially. The rate, fee, or allocation charge structures may include changes to take effect at specified dates during or beyond the biennium. Other changes may still be needed in the case of emergencies or other unanticipated events.

[1] The 0.50% contribution is lowered to 0.25% of forecasted tax revenues for any year immediately following the suspension of contributions as a result of negative nominal tax revenue growth.

Selected Financial Policies

- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.

- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.

- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.

Office of Arts and Culture

Gülgün Kayim, Director

(206) 684-7171

http://www.seattle.gov/arts/

Department Overview

The Office of Arts & Culture (ARTS) builds and strengthens community resilience through investments in arts and culture that support artists and cultural institutions in the city. The Office promotes Seattle as a cultural destination and invests in Seattle's creative sector to ensure a wide range of high-quality programs, exhibits, and public art are provided throughout the city. Racial equity is central to ARTS and is incorporated into department policies, procedures, and practices. ARTS's program investments are centered around five key program areas: Cultural Investments, Creative Youth, Cultural Space programs, Art and Cultural Facilities programs, and Public Art. The Office is supported by the 16-member volunteer Seattle Arts Commission appointed by the Mayor and City Council who provide recommendations on the needs of the city's creative sector.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	51,000	-	-	-
Other Funding - Operating	19,455,954	25,394,366	23,104,188	23,563,408
Total Operations	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Total Appropriations	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Full-Time Equivalents Total*	41.34	43.75	43.75	44.75

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains support for core ARTS programs including arts and cultural grants and education programs, the Langston Hughes Performing Arts Institute, King Street Station Gallery, and public art. The proposed budget reflects a realignment of work in cultural space and creative economy in a new Creative Placemaking division. This change reflects some of the findings and recommendations within ARTS's 2025-2030 Strategic Plan which recommended aligning these programmatic areas for greater operational efficiencies. The budget includes adjustments to central cost changes, staffing alignments for updated position classifications, and wage adjustments to reflect updated inflation forecasts.

The budget includes one-time funding to develop and implement a citywide cultural plan. The goal of this comprehensive cultural planning process is to assess Seattle's cultural assets, strengthen community engagement, and integrate arts and culture into citywide priorities.

The 2026 Proposed Budget adds appropriations for a one-year extension of a Graffiti Specialist that was originally

funded for two years in the 2024 budget. The Graffiti Specialist assists the Mayor's Office in graffiti prevention strategies, such as working with schools and youth to educate teens and parents on the harms and consequences of vandalism, developing artist-led youth programs encouraging youth toward sanctioned, safe, creative pursuits, communicating with local graffiti society and known taggers, and developing general and targeted community outreach.

The budget also adds ongoing funding for the Hope Corps program, which had previously been funded on an annual basis. Hope Corps fosters post-pandemic economic recovery by connecting under- and unemployed artists with job opportunities across Seattle. Past iterations of Hope Corps have successfully infused neighborhoods across Seattle with artistic and cultural offerings, while employing artists and providing them workforce development opportunities.

Incremental Budget Changes

Office of Arts and Culture

	2026 Budget	FTE
Total 2026 Endorsed Budget	**23,104,000**	**43.75**
Baseline		
Citywide Adjustments for Standard Cost Changes	40,714	-
Correct Budget for Arts in Parks	(248,500)	-
Position Cost Alignment	33,443	-
Remove One-Time Funding for Graffiti Position	(150,000)	-
Proposed Operating		
Continue Temporary Graffiti Specialist Position	160,000	-
Create Permanent Hope Corps Program	350,000	-
Cultural Planning	200,000	-
Create Creative Placemaking Division	-	-
Proposed Technical		
Admissions Tax Revenue - August Forecast	-	-
ARTS Revenue Adjustments	-	-
Bargained Annual Wage Adjustment to Base Budget	(88,565)	-
Ongoing Changes from Current Year Legislation	140,992	1.00
SCERS Retirement Contribution Rate Reduction	(2,861)	-
Technical Adjustment to Align Budget and HR for Staffing Costs	24,185	-
Total Incremental Changes	**$459,408**	**1.00**
Total 2026 Proposed Budget	**$23,563,408**	**44.75**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $40,714

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Correct Budget for Arts in Parks

Expenditures	$(248,500)
Revenues	$(306,931)

This item reduces appropriation authority by $248,500 in the Office of Arts & Culture Arts & Culture Fund Arts & Cultural Programs Budget Summary Level. These funds were historically in ARTS budget to pay for the Arts in Parks program which would then be reimbursed by the Seattle Parks & Recreation. In the 2025 Adopted Budget, ARTS was given appropriation authority to cover all of PARKS cost for the Arts in Parks program but the original appropriation authority was not removed. This adjustment removes the excess appropriation authority and corrects the expected revenues.

Position Cost Alignment

Expenditures	$33,443
Position Allocation	-

This item adds $33,443 to reflect the updated position authority of the Department Director position from an Executive 2 to an Executive 3 as determined by the classification review process.

Remove One-Time Funding for Graffiti Position

Expenditures	$(150,000)

This item removes $150,000 in funding that was added in the 2023-2024 Mid-Biennial Budget to fund a 2-year temporary position. The position was created
to lead and enhance the beautification efforts of graffiti art, connect with the graffiti society, and educate, mentor an d guide youth to use their time and energy in constructive ways and concludes at the end of 2025.

Proposed Operating

Continue Temporary Graffiti Specialist Position

Expenditures	$160,000

The City's 2026 Proposed Budget adds $1.6 million and 6.0 FTE to the One Seattle Graffiti Plan, a citywide initiative focused graffiti removal teams, enforcement and assistance for impacted businesses, and support for public art and volunteer clean-up efforts. The proposed budget adds additional funding and staff for graffiti abatement and prevention efforts in Seattle Parks and Recreation, Seattle Department of Transportation, and the Office of Arts and Culture.

In ARTS, this item restores funding for a one-year extension for a temporary Graffiti Specialist to work with the Mayor's Office on graffiti prevention strategies. This position will lead and enhance the beautification efforts of graffiti art, connect with the graffiti society, and educate, mentor and guide youth to use their time and energy in constructive ways. Reducing graffiti is a priority of the One Seattle initiative and is a key factor in improving Seattle livability. ARTS received two-year funding for this purpose originally in the 2024 budget and it is set to expire at the end of 2025. This change would extend the position and work through 2026.

Create Permanent Hope Corps Program

Expenditures $350,000

This item adds $350,000 ongoing to create a permanent Hope Corps program. The Hope Corps program, launched by the Office of Arts & Culture in 2021, was initially created in response to the COVID-19 pandemic to provide economic support to the creative sector and modeled on the historic WPA program. The program is designed to support Seattle's creative workforce by funding job opportunities that also contribute to the well-being and revitalization of Seattle's diverse communities. The program has received one-year extensions every year since its inception and has delivered numerous creative activations throughout the city. This funding will cover a one-year temporary employee and programming for this program.

Cultural Planning

Expenditures $200,000

This item adds $200,000 one-time for the execution of a comprehensive city-wide cultural plan led by ARTS in 2026. This planning effort will align Seattle's cultural investments with broader economic development strategies, community and workforce needs ensuring an inclusive, sustainable and equitable arts ecosystem. The cultural plan will also provide data for the City's Comprehensive Plan update in 2027.

Create Creative Placemaking Division

Expenditures -

Position Allocation -

This item moves Arts and Culture funding from the Arts & Cultural Programs BSL into the former Cultural Space BSL. This item is combined with legislation which renames the BSL from Cultural Space to Creative Placemaking. The funding adjustments are net-zero and align positions and programming that fall under creative placemaking into this new organizational structure.

Proposed Technical

Admissions Tax Revenue - August Forecast

Revenues $25,391,778

This item reflects the August Forecast amount for the City's Admissions Tax. Of this amount, 59% is used for the Arts and Culture Fund which is used to fund arts and culture spending through ARTS and 41% is used to fulfill a rental agreement with Climate Pledge Arena.

ARTS Revenue Adjustments

Revenues $4,083,932

This technical item adjusts revenues for the Municipal Arts Fund to reflect the anticipated amount of 1% for the Arts funds collected from capital departments. It also adjusts revenues for the Arts and Culture Fund to reflect increases to interest earnings.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(88,565)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Ongoing Changes from Current Year Legislation

Expenditures	$140,992
Position Allocation	1.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. In the 2025 Mid-Year Supplemental, ARTS added an Administrative Specialist III (1.0 FTE) position to provide administrative support to the Public Art team, particularly in panel support, contract support, and logistics. This position is funded with 1% for the Arts funds.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(2,861)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Technical Adjustment to Align Budget and HR for Staffing Costs

Expenditures	$24,185
Position Allocation	-

This item adds $24,185 to update the budgeted position authority of three positions with their scope of work as determined through the Seattle Department of Human Resources position classification review. This change modifies one Admin Specialist III position to a Management Systems Analyst position, one Event Booking Rep, Sr. position to a Planning & Development Specialist II position, and one Strategic Advisor 1 position to a Management Systems Analyst, Sr. position.

Office of Arts and Culture

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ARTS - BO-AR-2VMA0 - Public Art				
12010 - Municipal Arts Fund	2,667,255	4,546,267	4,597,406	4,715,693
12400 - Arts and Culture Fund	355,886	610,250	619,508	443,393
14000 - Coronavirus Local Fiscal Recovery Fund	(2,375)	-	-	-
Total for BSL: BO-AR-2VMA0	**3,020,765**	**5,156,516**	**5,216,914**	**5,159,086**
ARTS - BO-AR-VA150 - Leadership and Administration				
12010 - Municipal Arts Fund	1,127,175	1,156,836	1,206,940	1,181,607
12400 - Arts and Culture Fund	3,245,643	4,061,037	4,197,689	4,289,288
Total for BSL: BO-AR-VA150	**4,372,818**	**5,217,873**	**5,404,629**	**5,470,895**
ARTS - BO-AR-VA160 - Arts and Cultural Programs				
00100 - General Fund	51,000	-	-	-
12400 - Arts and Culture Fund	10,150,201	13,811,616	11,615,140	11,259,047
14000 - Coronavirus Local Fiscal Recovery Fund	143,425	-	-	-
14500 - Payroll Expense Tax	190,189	350,000	-	-
Total for BSL: BO-AR-VA160	**10,534,815**	**14,161,616**	**11,615,140**	**11,259,047**
ARTS - BO-AR-VA170 - Creative Placemaking				
12400 - Arts and Culture Fund	1,578,556	858,361	867,506	1,674,379
Total for BSL: BO-AR-VA170	**1,578,556**	**858,361**	**867,506**	**1,674,379**
Department Total	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**
Department Full-Time Equivalents Total*	**41.34**	**43.75**	**43.75**	**44.75**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Arts and Culture

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	51,000	-	-	-
12010 - Municipal Arts Fund	3,794,430	5,703,103	5,804,346	5,897,300
12400 - Arts and Culture Fund	15,330,286	19,341,264	17,299,842	17,666,108
14000 - Coronavirus Local Fiscal Recovery Fund	141,050	-	-	-
14500 - Payroll Expense Tax	190,189	350,000	-	-
Budget Totals for ARTS	**19,506,954**	**25,394,366**	**23,104,188**	**23,563,408**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	2,926,039	-	-	-
360020	Inv Earn-Residual Cash	411,515	-	-	-
360210	Oth Interest Earnings	-	112,200	112,200	112,200
360900	Miscellaneous Revs-Other Rev	10,000	20,400	20,400	20,400
397000	Operating Transfers In Summ	-	2,896,425	4,442,499	4,072,499
Total Revenues for: 12010 - Municipal Arts Fund		**3,347,554**	**3,029,025**	**4,575,099**	**4,205,099**
400000	Use of/Contribution to Fund Balance	-	2,674,078	1,229,247	1,692,201
Total Resources for:12010 - Municipal Arts Fund		**3,347,554**	**5,703,103**	**5,804,346**	**5,897,300**
308000	Beginning Fund Balance	-	1,411,565	1,411,565	1,411,565
316020	B&O Tax-Admissions Rev	22,036,872	(1,391,000)	(1,391,000)	24,000,778
318050	Admission Tx Penalties & Inter	74,711	-	-	-
331110	Direct Fed Grants	22,060	-	-	-
337080	Other Private Contrib & Dons	191,227	-	-	-
341900	General Government-Other Rev	215,071	306,931	309,000	-
360010	Investment Interest	-	-	-	150,000
360020	Inv Earn-Residual Cash	-	480,000	350,000	350,000
360210	Oth Interest Earnings	-	50,000	50,000	50,000
360300	St Space Facilities Rentals	53,667	-	-	-
360900	Miscellaneous Revs-Other Rev	35,917	203,297	206,965	221,632
397000	Operating Transfers In Summ	-	40,000	40,000	40,000
Total Revenues for: 12400 - Arts and Culture Fund		**22,629,525**	**1,100,793**	**976,530**	**26,223,975**
400000	Use of/Contribution to Fund Balance	-	3,998,718	834,361	2,599,133
Total Resources for:12400 - Arts and Culture Fund		**22,629,525**	**5,099,510**	**1,810,891**	**28,823,108**
331110	Direct Fed Grants	141,050	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**141,050**	**-**	**-**	**-**
397010	Operating Transfers In	250,000	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		**250,000**	**-**	**-**	**-**

Office of Arts and Culture

Total ARTS Resources	**26,368,129**	**10,802,613**	**7,615,237**	**34,720,408**

Office of Arts and Culture

Appropriations by Budget Summary Level and Program

ARTS - BO-AR-2VMA0 - Public Art

The purpose of the Public Art Budget Summary Level is to fund the Public Art Program, which develops art pieces and programs for City facilities, and the Artwork Conservation Program, which maintains the City's permanent art collection.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Artwork Conservation	357,421	478,853	491,249	470,353
Public Art	2,663,344	4,677,664	4,725,665	4,688,733
Total	**3,020,765**	**5,156,516**	**5,216,914**	**5,159,086**
Full-time Equivalents Total*	12.65	13.65	13.65	14.65

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Public Art Budget Summary Level:

Artwork Conservation

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Artwork Conservation	357,421	478,853	491,249	470,353
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Public Art

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Art	2,663,344	4,677,664	4,725,665	4,688,733
Full Time Equivalents Total	11.15	12.15	12.15	13.15

Office of Arts and Culture

ARTS - BO-AR-VA150 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	956,188	1,182,441	1,231,288	1,265,549
Departmental Indirect Costs	2,207,522	2,485,248	2,529,308	2,518,616
Pooled Benefits and PTO	1,209,108	1,550,184	1,644,033	1,686,730
Total	**4,372,818**	**5,217,873**	**5,404,629**	**5,470,895**
Full-time Equivalents Total*	10.00	11.00	11.00	11.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	956,188	1,182,441	1,231,288	1,265,549

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	2,207,522	2,485,248	2,529,308	2,518,616
Full Time Equivalents Total	10.00	11.00	11.00	11.00

Pooled Benefits and PTO

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	1,209,108	1,550,184	1,644,033	1,686,730

Office of Arts and Culture

ARTS - BO-AR-VA160 - Arts and Cultural Programs

The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Activations Equity and Youth Development	2,617,621	1,951,334	2,016,679	1,873,222
Communication Outreach and Events	505,885	620,620	653,144	679,808
Cultural Facilities Operations	1,485,252	1,415,521	1,471,436	1,220,859
Funding Programs & Partnership	5,926,057	10,174,141	7,473,881	7,485,158
Total	**10,534,815**	**14,161,616**	**11,615,140**	**11,259,047**
Full-time Equivalents Total*	17.59	18.00	18.00	16.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Activations Equity and Youth Development

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Activations Equity and Youth Development	2,617,621	1,951,334	2,016,679	1,873,222
Full Time Equivalents Total	3.50	3.00	3.00	2.00

Communication Outreach and Events

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communication Outreach and Events	505,885	620,620	653,144	679,808
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Cultural Facilities Operations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Facilities Operations	1,485,252	1,415,521	1,471,436	1,220,859
Full Time Equivalents Total	7.34	8.25	8.25	7.25

Office of Arts and Culture

Funding Programs & Partnership

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Funding Programs & Partnership	5,926,057	10,174,141	7,473,881	7,485,158
Full Time Equivalents Total	2.75	2.75	2.75	2.75

ARTS - BO-AR-VA170 - Creative Placemaking

The purpose of the Creative Placemaking Budget Summary Level is to invest in opportunities that bring together arts and cultural strategies to advance economic and community development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Space	1,578,556	858,361	867,506	1,674,379
Total	**1,578,556**	**858,361**	**867,506**	**1,674,379**
Full-time Equivalents Total*	1.10	1.10	1.10	3.10

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Parks and Recreation

AP Diaz, Superintendent

(206) 684-4075

http://www.seattle.gov/parks/

Department Overview

Seattle Parks and Recreation (SPR) equips employees and the public for well-being, supporting healthy people, a thriving environment and vibrant community. SPR provides safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and enhance quality of life and wellness for children, teenagers, adults and seniors. SPR manages a 6,400+ acre park system of nearly 500 parks and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, restrooms, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 community centers, eight indoor swimming pools, two outdoor (summer) swimming pools, three environmental education centers, two small craft centers, four golf courses, an outdoor stadium, and much more. Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, the Associated Recreation Council, and Seattle Public Schools to provide access to open spaces, facilities, and programs for all residents.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	127,045,582	128,176,749	135,324,721	128,345,914
Other Funding - Operating	107,885,312	130,606,330	133,853,298	143,186,708
Total Operations	**234,930,894**	**258,783,078**	**269,178,020**	**271,532,622**
Capital Support				
General Fund Support	193,854	130,000	-	-
Other Funding - Capital	124,452,075	85,046,251	238,400,116	87,714,995
Total Capital	**124,645,928**	**85,176,251**	**238,400,116**	**87,714,995**
Total Appropriations	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**
Full-Time Equivalents Total*	1,131.89	1,139.70	1,132.35	1,155.38

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for Seattle Parks and Recreation (SPR). The department will continue to invest in community centers and pools; park activations and recreation opportunities for all ages and special populations; athletic fields, playgrounds, restrooms, natural areas and trails; and specialty facilities including two small craft centers and four golf courses. In addition, the department will continue to maintain budget for future major capital projects, including the 8th & Mercer, Queen Anne, and Loyal Heights community center renovations,

new park development, its CommUNITY Fund, and athletic field turf conversions.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions in SPR were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by shifting $7.5 million in Park District funding one-time to cover core programming previously supported by General Fund. This shift is achieved by aligning planned debt payments with current project schedules ($4 million) and using available fund balance ($3.5 million).

SPR's proposed budget increases by $15.3 million (4.4%) from its 2025 Adopted Budget, which represents an increase of 5% of its operating budget ($12.9 million) and 2.8% of its capital budget ($2.4 million). This increase reflects higher labor costs in 2026 based on the annual wage and market wage adjustment, increased funding for Park District investments per the Cycle 2 Financial Plan, and expanded investments such as for park safety and graffiti abatement. Detailed changes in the proposed budget compared to SPR's 2026 Endorsed Budget for both operating and capital investments are summarized below.

Overview of Operating Budget Changes

From its 2026 Endorsed operating budget of $269.2 million, SPR's proposed budget shows an overall increase by about 1% to $271.5 million. These changes by fund include:

- $7.7 million increase in Seattle Park District Fund
- $2.4 million increase in the Families, Education, Preschool, and Promise (FEPP) Levy Fund
- $7 million decrease in General Fund
- $600,000 decrease in Payroll Expense Tax
- $178,000 decrease in Park and Recreation Fund ("Park Fund")

Overview of Capital Changes

From its 2026 Endorsed capital budget of $238.4 million, SPR's proposed budget shows an overall decrease by 63% to $87.7 million, the vast majority of which is due to shifting $151 million of planned bond funding from 2026 to 2027 to align with updated project delivery schedules for 8th & Mercer Community Center build, Green Lake Community Center and Evans Pool renovation, Lake City Community Center renovation, Loyal Heights Community Center renovation, and Queen Anne Community Center renovation capital projects. Other notable capital changes by fund include:

- $2 million increase in Real Estate Excise Tax (REET) funds, to address restroom capital needs
- $1.8 million increase in Park Fund, to fund a Gas Works Safety capital project
- $1 million increase in King County Levy Fund, to support a contractually-required capital investment at Leschi Moorage
- $4 million decrease in the Seattle Park District Fund to align debt service costs with project timelines, shifting these funds to the operating budget to ensure SPR programming continues

Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates $127.6 million in 2026 of General Fund to support SPR's existing parks and recreation services and lines of business (excluding program transfers from other departments). This appropriation maintains the General Fund floor requirement set by the interlocal agreement (ILA) between the City of Seattle and the Park District. Since the establishment of the Park District in 2014, the ILA includes a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and requires the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. The ILA currently requires the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which for 2025 was 2.6%, which equates to a General Fund floor in 2026 of $126.7 million.

Seattle Parks and Recreation

Investing in Priorities to Ensure Parks are Safe and Accessible

The proposed budget also includes funding for Mayoral and departmental priorities that help ensure city parks and public spaces are safe, clean, and accessible to all. Specific investments added in the proposed budget are related to graffiti abatement and enforcement, park safety, youth programming, public restrooms access, and Park District Cycle 2 commitments:

- **One Seattle Graffiti Plan.** The Mayor's One Seattle Graffiti Plan, announced in October 2022, contains six major pillars intended to beautify Seattle and address a surge in graffiti through new strategies and increased budget investments. In support of this strategy, the proposed budget includes a transfer of resources from Seattle Public Utilities to SPR to support both graffiti abatement efforts and enforcement of the City's graffiti nuisance code. It also adds funding to enhance the city's graffiti abatement and prevention efforts.
- **Park Safety.** The proposed budget expands SPR's Park Rangers team from 28 to 31. Park Rangers promote the positive use of city parks, educates and assists park visitors, and seeks voluntary compliance with laws and rules. SPR plays a critical role in maintaining and activating public parks and spaces, ensuring they remain clean, safe, and accessible to all. Adding three Park Rangers to work in city parks will help ensure increased safety. The proposed budget also invests in a priority capital project at Gas Works Park, to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" and install lighting.
- **Investing in Youth.** On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The FEPP Levy renewal includes funding for long-standing education and youth support programs in SPR, including out-of-school time programs at Seattle Public Schools sites and environmental education and programming.
- **Park Restrooms.** In 2025, the City Auditor released a Park Restroom Audit that made recommendations on ways SPR could improve park restroom cleanliness and availability. The proposed budget invests $2.5 million in support of department efforts to address those findings and improve access to the 129 restrooms SPR manages across the City. The proposed budget also adds back 4 laborer staff who will focus on restroom cleaning during peak season; these positions were abrogated in the 2025 Adopted Budget and this budget reinstates them. SPR will also add a new position to help ensure SPR's continued focus on implementation, reporting, and tracking of best practices related to restrooms stay in alignment with the department's response to the audit findings. To address issues with restroom availability, which have been affected by increased restroom vandalism and arson, the budget also adds one-time funding for restroom capital improvements and maintenance.
- **Park District Cycle 2 Commitments.** In 2014, Seattle voters approved the formation of a new taxing district known as the Seattle Park District. Property taxes collected by the Seattle Park District provide funding for City parks and recreation to more rigorously invest in maintenance, recreation affordability, park development, and supporting community events and programs. The Park District Cycle 2 Financial Plan represents the priorities for the second six-year cycle of Seattle Park District funding and runs from 2023 through 2028. The proposed budget makes adjustments to Cycle 2 capital projects and adds staffing to help ensure SPR can follow through on stated commitments. Specifically, the budget supports the Green Lake Community Center and Evans Pool renovation to be completed in one phase rather than two, which is currently under discussion. The budget also adds human resources and accounting staffing capacity to continue implementation of Cycle 2's program and grant expansions. In addition, the budget adds capital positions to enhance capital delivery for Cycle 2's significant investment in developing new parks and the renovating or renewing major recreational facilities.

Incremental Budget Changes

Seattle Parks and Recreation

	2026 Budget	FTE
Total 2026 Endorsed Budget	**507,578,135**	**1139.70**
Baseline		
Citywide Adjustments for Standard Cost Changes	672,347	-
Proposed Operating		
Graffiti Abatement and Enforcement Transfers and Enhancements	1,277,684	2.00
FEPP Levy Investments	1,090,000	-
One-Time Use of Park District Fund Balance for General Fund Savings	-	-
One-Time Realignment of Park District Funding for General Fund Savings	-	-
Park Ranger Expansion to Support Parks	500,000	3.00
Support Organizational Capacity	311,359	2.00
2026 Pay Compression & Inversion Corrections	222,433	-
Restore Parks Maintenance Staff for Restroom Cleaning	-	3.68
Capital Program Delivery Staffing Increase	-	5.00
Right-Size Park Safety Program	-	(2.00)
Proposed Capital		
Increased Funding for Park Restroom Projects	2,000,000	-
Gas Works Park Safety Improvements	1,800,000	-
Leschi Moorage Improvements	1,000,000	-
Green Lake Community Center and Evans Pool Renovation	(57,850,000)	-
Align Bond Issuance for Community Center Renovation Projects to Schedules	(90,900,000)	-
Adjust Park District-Funded Debt Service	(6,734,871)	-
Adjust REET-Funded Debt Service	(250)	-
Add Out Year CIP Funding	-	-
Proposed Technical		
Budget Neutral Project Changes	238,095	-
Budget Neutral Position Changes	-	1.00
Changes from Current Year Legislation	-	1.00
Bargained Annual Wage Adjustment to Base Budget	(1,809,623)	-
SCERS Retirement Contribution Rate Reduction	(85,016)	-
Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment	(62,677)	-
Fund Balancing Adjustments - Proposed	-	-

Total Incremental Changes	**$(148,330,518)**	**15.68**
Total 2026 Proposed Budget	**$359,247,617**	**1155.38**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $672,347

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Graffiti Abatement and Enforcement Transfers and Enhancements

Expenditures $1,277,684

Position Allocation 2.00

The City's 2026 Proposed Budget adds $1.6 million and 6.0 FTE toward the One Seattle Graffiti Plan, a citywide initiative focused on combining all resources available citywide for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and new support for public art and volunteer clean-up efforts. This proposed budget includes funding for graffiti code enforcement, abatement, and prevention efforts in Seattle Parks and Recreation (SPR), Seattle Department of Transportation (SDOT), and the Office of Arts and Culture.

This item includes the transfer of graffiti code enforcement and abatement budgets from Seattle Public Utilities (SPU) to Seattle Parks and Recreation. Specifically, this item transfers $602,000 of General Fund and 1.0 FTE Planning and Development Specialist from SPU and adds 1.0 FTE Administrative Staff Analyst, which effectively moves the graffiti nuisance code enforcement team and budget from SPU to SPR. Accompanying budget legislation amends Seattle Municipal Code to provide SPR authority to enforce the graffiti nuisance code. This item also transfers about $175,000 of General Fund from SPU to SPR which will continue to be used to support graffiti abatement on SDOT's parking pay stations.

The budget also adds $500,000 of General Fund ongoing for enhanced graffiti abatement and prevention strategies in 2026, including cross-agency partnerships and youth education. Funding will support necessary materials, supplies, staffing for abatement surges, and contracting with vendors.

This item also includes a budget neutral change from Park Fund to General Fund of a one-time $700,000 investment to support a graffiti abatement contract with a private organization, which Council had added to the 2026 Endorsed Budget.

FEPP Levy Investments

Expenditures $1,090,000

On November 4, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The 2026 budget includes funding for the first year of expenses, including funding for education and youth support programs in DEEL, the Human Services Department and Seattle Parks and Recreation (SPR).

The Mayor's proposed FEPP levy renewal included funding for SPR programming for youth including out of school

time programs at Seattle Public Schools sites, Red Barn Ranch youth and environmental programming, and citywide environmental programming for youth. The funding for citywide environmental programming for youth reflected a partial restoration of a 2026 Endorsed Budget reduction.

Via a Council amendment to the proposed FEPP Levy renewal, additional funds were added to SPR to support environmental education, which reflects the full restoration of the 2026 Endorsed Budget reduction for the citywide environmental programming and Discovery Park Environmental Learning and Visitor Center (ELC) operations and 7.35 FTE, representing 9 positions. As a result, SPR will no longer seek a public-private partnership to operate the Discovery Park ELC. While Discovery Park ELC is temporarily closed in 2026 due to flood damage, the staff will be supporting other ELCs and citywide environmental programming. Funding for planning and design to repair Discovery Park ELC is included in SPR's 2026-2031 Proposed Capital Improvement Program.

One-Time Use of Park District Fund Balance for General Fund Savings

Expenditures	-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves $3.5 million in General Fund savings one-time in 2026 though the appropriation of prior year Park District fund balance to cover expenses previously funded with General Fund.

One-Time Realignment of Park District Funding for General Fund Savings

Expenditures	-

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by a realignment of General Fund and Park District resources. This item achieves $4 million in General Fund savings one-time through the appropriation of Park District funding that is no longer needed in 2026 to fund debt payment obligations because capital bonds have not yet been issued.

See companion item "Adjust Park District-Funded Debt Service" in the Capital section.

Park Ranger Expansion to Support Parks

Expenditures	$500,000
Position Allocation	3.00

The Downtown Activation Team (DAT) launched in September 2024 includes more than 10 city departments working toward a vibrant Seattle by addressing the challenge of clean, safe, and revitalized downtown neighborhoods with a compassionate, coordinated, and place-based approach. The DAT works in close coordination with the Downtown Activation Plan (DAP) to help support efforts of activating spaces and acts as a liaison to key stakeholders and community members

The 2026 budget includes additional General Fund for the DAT program in Seattle Parks and Recreation for a new Park Ranger Team—one Park Ranger Supervisor and two Park Rangers—and funding for additional park maintenance efforts at downtown parks. Park Rangers enhance safety and promote voluntary compliance of park rules, and this expansion brings the total number of Park Rangers to 31.

Support Organizational Capacity

Expenditures	$311,359
Position Allocation	2.00

This ongoing item adds a personnel specialist and an accountant which will help reduce bottlenecks in human resources and accounting that are impacting service delivery. This staff support will help the department follow through on Park District Cycle 2 commitments. Funding for these positions comes from ongoing available Park District funding due to a true-up of Annual Wage Increase appropriation based on the actual Consumer Price Index figures. See related item "Bargained Annual Wage Adjustment to Base Budget" in the Technical section.

2026 Pay Compression & Inversion Corrections

Expenditures	$222,433

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles across the City. Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation ongoing to correct for compression for the Beach and Pool Manager, Recreation Program Coordinator, Senior, and Safety and Health Supervisor job classifications, and impacts pay for 11 positions within Seattle Parks and Recreation. This item changes 2026 appropriations as follows: increases General Fund by $105,842, Park District Fund by $98,963, and Park and Recreation Fund by $17,628.

Restore Parks Maintenance Staff for Restroom Cleaning

Expenditures	-
Position Allocation	3.68

This item restores $515,000 of funding on an ongoing basis for parks maintenance with an emphasis on restroom maintenance and cleaning. The 2025 Adopted and 2026 Endorsed Budget reduced park and natural areas maintenance by about $590,000 and abrogated 1 full-time and 7 part-time positions. This proposed budget reinstates four of the maintenance positions (0.67 FTE each) to focus on park restroom cleaning during peak season. It also adds one Planning & Development Specialist to ensure that the department's continued focus on implementation, reporting, and tracking of best practices related to restrooms is in line with SPR's response to the City Auditor's 2025 Restroom Audit. Funding for these positions comes from a realignment of baseline resources no longer needed to support debt service, as the debt has been fully paid.

Capital Program Delivery Staffing Increase

Expenditures	-
Position Allocation	5.00

This item adds five positions to align staffing levels with capital project delivery anticipated in the second half of the Park District Cycle (2026 through 2028). The positions will be funded through existing appropriation in capital projects.

Right-Size Park Safety Program

Expenditures	-
Position Allocation	(2.00)

This item abrogates two vacant Facilities Maintenance Worker positions which are no longer needed to support the Seattle Parks and Recreation's (SPR) Park Safety program, due to the expansion of SPR's Park Rangers and an updated approach to partnership with the Department of Finance and Administrative Services (FAS) Animal Control. The Park District Cycle 2 added these two positions as well as funding to reimburse FAS for the labor costs of two Animal Control Officers (ACO), with the intent of supplementing the existing team by having a total of three teams out in parks to help ensure Off Leash Area compliance. The Park Safety budget, however, was only able to cover the costs of the two ACO positions if fully staffed. Therefore, this budget change fully funds the intended Cycle 2 investment by right sizing the budget to cover the costs of up to three ACOs in partnership with Park Rangers.

Proposed Capital

Increased Funding for Park Restroom Projects

Expenditures $2,000,000

This item adds one-time Real Estate Excise Tax I resources to SPR's Public Restroom Renovations project (MC-PR-41036) to help ensure greater access to parks restrooms. This add brings SPR's 2026 appropriation for park restroom renovation and repairs up to $5.5 million. This increased funding will help ensure SPR can meet its Park District Cycle 2 commitment of weatherizing 60 restrooms so that they do not have to close in the winter. The increase is needed because about 15% of the planned renovations are projected to be costlier than initially envisioned due to complexity. In addition, this funding will support SPR's response to ongoing public restroom vandalism by helping to mitigate an increase in the City's insurance deductible.

Gas Works Park Safety Improvements

Expenditures $1,800,000

This item adds $1.8 million of Park and Recreation Fund to remove certain permanent fixtures, also known as appurtenances, attached to the "Cracking Towers" at Gas Works Park. Appurtenances have been used by trespassers and include catwalks, ladders, support framing, and select piping and valving, and pipe sections that currently extend beyond the security fencing. Improvements will also include the installation of security lighting to 'up-light' the towers from purposefully placed fixtures around the perimeter of the towers. Funding is available from one-time fund balance, and will support the Major Maintenance and Asset Management capital project (MC-PR-41001).

Leschi Moorage Improvements

Expenditures $1,000,000

This item adds $1 million of King County Levy Fund to support contractually required improvements at the Leschi Moorage. The cost of the project has increased due to permitting delays and additional environmental requirements. The project will install a large floating breakwater with a boat sewage pump out facility will be installed, which will provide transient boat moorage and public access. There is currently no public transient moorage or boat sewage pump out on this part of Lake Washington, and the existing dock is not accessible to all ages and abilities. Funding is available from one-time fund balance, and will support SPR's Boat Moorage Restoration capital project (MC-PR-41021).

Green Lake Community Center Renovation

Expenditures $(57,850,000)

This item makes several budget changes to support renovating both the Green Lake Community Center and Evans Pool (MC-PR-41071) in one phase rather than two as currently under discussion. Specifically, it increases the amount of Limited Tax General Obligation (LTGO) bond funding from $56 million to $73 million and shifts the bond issuance from 2026 to 2027 to align with the current project cost estimates and schedule. This is consistent with the City's practice of limiting debt financing to the construction phase of major capital projects.

To partially support a higher bond issuance amount, SPR will use Park District Fund originally planned to pay debt service for unreinforced masonry (URM) efforts to instead pay debt service for Green Lake. The Mayor's Proposed Park District Cycle 2 Plan included annual funding for URM projects, and City Council changed it to LTGO bond issuance of $4.55 million in 2026 and 2027. Funding to support seismic retrofits of URMs are not yet needed and are pending a citywide ordinance. While this item eliminates LTGO bond funds planned for URM, building assessments will continue.

This item also adds one-time $2.7 million Park District funding in 2026 to support enhanced planning and design of a one-phase Green Lake project (consistent with the City's practice of limiting debt financing to the construction phase of major capital projects). Funding is available from Park District originally set aside for debt service obligations but are not needed for this purpose in 2026. See related item "Adjust Park District-Funded Debt Service" for the associated debt service adjustments.

Align Bond Issuance for Community Center Renovation Projects to Schedules

Expenditures $(90,900,000)

This technical item shifts $90.9 million of Limited Tax General Obligation (LTGO) bond funding from 2026 to 2027 to align planned bond issuance with current project schedules for the 8th & Mercer Community Center, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center major renovation projects. This approach is consistent with the City's bond financing practice of limiting debt financing to the construction phase of major capital projects. This item also creates a new CIP Project, Queen Anne Community Center Renovation (MC-PR-41079), and moves the LTGO bond financing of $16 million from the Major Maintenance and Asset Management project (MC-PR-41001) to MC-PR-41079.

See "Adjust Park District-Funded Debt Service" for associated debt service payments and "Green Lake Community Center Renovation" for changes to the Green Lake Community Center and Evans Pool Renovation bond issuance, both in the Capital section.

Adjust Park District-Funded Debt Service

Expenditures $(6,734,871)

This technical adjustment aligns Seattle Parks and Recreation's (SPR) anticipated debt service obligations with projected debt service schedules for the 2026-2031 Proposed Capital Improvement Program. Specifically, this item reduces $6.7 million of Park District Fund for planned debt service to align debt repayment with updated capital project scope and schedules. This item also updates estimated outyear debt service amounts based on the projected debt service rates.

See "Green Lake Community Center Renovation" and "Align Bond Issuance for Community Center Renovation Projects to Schedules" for the related bond issuance adjustments. There are also companion items that allocate this $6.7 million of Park District Fund to other priority needs one-time in 2026—please see the "One-Time Realignment of Park District Funding for General Fund Savings" in the Operating section and the "Green Lake Community Center Renovation" in the Capital section.

Adjust REET-Funded Debt Service

Expenditures $(250)

This technical item adjusts Real Estate Excise Tax I debt service for various projects to align with the 2026-2031 Proposed Capital Improvement Program based on the projected debt service rates.

Add Out Year CIP Funding

Expenditures -

Revenues -

This technical item adds $86.7 million in 2031 to capital project spending and makes various small corrections to out-year budget for many discrete and ongoing capital projects to align with the 2026-2031 Proposed Capital Improvement Program. This item is an annual change adding planned spending assumptions to the last years of the CIP.

Seattle Parks and Recreation

Proposed Technical

Budget Neutral Project Changes

Expenditures	$238,095
Revenues	$403,841

This technical item includes a variety of technical changes to true up the budget to revenue projections and to align budget with operational plans for 2026. This item adds Park and Recreation Fund expenses and revenue to the Golf program, among other technical changes.

Budget Neutral Position Changes

Expenditures	-
Position Allocation	1.00

This technical change adjusts expense and revenue budgets within projects to correctly align the budgets and accounts with position reclassifications done outside of the previous budget process and/or APEX/SAM adjustments, and other technical position changes such as changing positions from part-time to full-time.

Changes from Current Year Legislation

Position Allocation	1.00

This item includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. In a standalone ordinance in 2025, a Strategic Advisor 1 position for Seattle Parks and Recreation was added to support the Sound Transit 3 Link expansion from West Seattle to Ballard.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(1,809,623)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

This item changes 2026 appropriations as follows: decreases General Fund by $983,362, Park District Fund by $410,322, Park and Recreation Fund by $409,839, Sweetened Beverage Tax Fund by $3,057, and King County Parks Levy Fund by $3,043.

See “Support Organizational Capacity” in the Operating section, which allocates some of these funds to other priority needs ongoing.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(85,016)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

This item changes 2026 appropriations as follows: decreases General Fund by $60,712, Park and Recreation Fund by

$23,850, Sweetened Beverage Tax Fund by $237, and King County Parks Levy Fund by $217.

Citywide Adjustments for Standard Cost Changes - Healthcare Adjustment

Expenditures $(62,677)

This item adjusts the distribution of indirect health care expenses across programs in SPR. The adjustment is necessary to redistribute central cost adjustments and indirect health care across SPR programs in response to proposed changes throughout the department.

This item changes 2026 appropriations as follows: increases General Fund by $220,215 and decreases Park and Recreation Fund by $282,595 and Sweetened Beverage Tax Fund by $297.

Fund Balancing Adjustments - Proposed

Revenues $7,630,280

This is a technical item to record fund balancing entries for the Park and Recreation Fund, Park District Fund, and King County Parks Levy Fund, which are primarily managed by this department.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPR - BC-PR-10000 - 2008 Parks Levy				
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
Total for BSL: BC-PR-10000	**2,309,952**	**-**	**-**	**-**
SPR - BC-PR-20000 - Building For The Future				
00100 - General Fund	193,854	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	112,256	-	-	-
10200 - Park And Recreation Fund	4,629,527	800,000	1,800,000	1,800,000
14500 - Payroll Expense Tax	26,570	-	-	-
19710 - Seattle Park District Fund	7,410,036	6,136,746	5,229,575	5,229,575
30010 - REET I Capital Fund	1,537,184	-	-	-
30020 - REET II Capital Fund	1,344,928	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
Total for BSL: BC-PR-20000	**37,167,083**	**6,936,746**	**7,029,575**	**7,029,575**
SPR - BC-PR-30000 - Debt and Special Funding				
00164 - Unrestricted Cumulative Reserve Fund	128,426	-	-	-
10200 - Park And Recreation Fund	2,276,056	166,400	-	-
19710 - Seattle Park District Fund	-	-	6,734,871	-
30010 - REET I Capital Fund	3,009,413	3,053,034	3,047,834	3,047,584
30020 - REET II Capital Fund	1,628,918	1,815,325	330,000	330,000
36000 - King County Parks Levy Fund	1,117,510	-	-	-
Total for BSL: BC-PR-30000	**8,160,323**	**5,034,759**	**10,112,705**	**3,377,584**
SPR - BC-PR-40000 - Fix It First				
00100 - General Fund	-	130,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	422,404	185,000	35,000	35,000
10200 - Park And Recreation Fund	19,253,132	1,099,000	1,099,000	2,899,000
14500 - Payroll Expense Tax	513,268	41,311	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
19710 - Seattle Park District Fund	27,581,903	38,351,243	31,066,464	33,766,464
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-

30010 - REET I Capital Fund	11,259,854	12,489,148	8,881,857	10,881,857
30020 - REET II Capital Fund	14,488,612	15,056,327	25,879,809	25,879,809
36000 - King County Parks Levy Fund	846,992	1,000,000	1,000,000	2,000,000
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-
Total for BSL: BC-PR-40000	**76,482,586**	**71,525,029**	**219,412,130**	**75,462,130**
SPR - BC-PR-50000 - Maintaining Parks and Facilities				
14500 - Payroll Expense Tax	2,190	-	-	-
19710 - Seattle Park District Fund	506,223	1,829,717	1,845,706	1,845,706
Total for BSL: BC-PR-50000	**508,414**	**1,829,717**	**1,845,706**	**1,845,706**
SPR - BC-PR-60000 - SR520 Mitigation				
33130 - Park Mitigation & Remediation	17,570	-	-	-
Total for BSL: BC-PR-60000	**17,570**	**-**	**-**	**-**
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs				
00100 - General Fund	55,792,256	57,399,745	61,925,739	55,743,152
10200 - Park And Recreation Fund	4,180,886	4,691,133	4,915,529	5,093,659
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
19710 - Seattle Park District Fund	26,718,607	38,933,557	39,764,332	46,824,920
36000 - King County Parks Levy Fund	9,965	1,104,437	1,035,673	1,035,673
Total for BSL: BO-PR-10000	**86,705,715**	**102,128,873**	**107,641,273**	**108,697,404**
SPR - BO-PR-20000 - Leadership and Administration				
00100 - General Fund	47,708,688	44,406,192	46,941,679	47,690,801
00155 - Sweetened Beverage Tax Fund	29,000	-	-	-
10200 - Park And Recreation Fund	1,449,581	1,163,730	1,122,727	1,382,310
14500 - Payroll Expense Tax	80,000	1,100,000	600,000	-
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
17876 - FEPP Levy 2025	-	-	-	600,000
19710 - Seattle Park District Fund	7,607,527	5,702,557	5,918,295	6,496,568
Total for BSL: BO-PR-20000	**56,897,707**	**52,372,480**	**54,582,701**	**56,169,679**
SPR - BO-PR-30000 - Departmentwide Programs				
00100 - General Fund	4,044,710	5,455,627	5,555,618	5,399,832
10200 - Park And Recreation Fund	8,209,911	10,008,165	10,428,347	9,941,695
14500 - Payroll Expense Tax	-	186,000	186,000	186,000
17876 - FEPP Levy 2025	-	-	-	138,183
19710 - Seattle Park District Fund	5,985,121	6,720,830	7,037,717	6,865,010
36000 - King County Parks Levy Fund	-	30,000	30,000	30,000

Seattle Parks and Recreation

Total for BSL: BO-PR-30000	**18,239,742**	**22,400,623**	**23,237,682**	**22,560,720**
SPR - BO-PR-50000 - Recreation Facility Programs				
00100 - General Fund	16,659,711	17,191,807	17,178,307	15,788,753
00155 - Sweetened Beverage Tax Fund	205,612	346,012	359,862	356,271
10200 - Park And Recreation Fund	10,059,696	13,903,141	15,219,441	15,312,659
12400 - Arts and Culture Fund	-	-	-	-
17876 - FEPP Levy 2025	-	-	-	1,672,800
19710 - Seattle Park District Fund	20,293,240	21,977,104	22,287,322	22,356,039
36000 - King County Parks Levy Fund	651,095	773,916	784,784	781,524
Total for BSL: BO-PR-50000	**47,869,354**	**54,191,980**	**55,829,716**	**56,268,046**
SPR - BO-PR-60000 - Golf Programs				
00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	16,437,004	18,348,069	18,485,032	18,435,159
Total for BSL: BO-PR-60000	**16,437,004**	**18,348,069**	**18,485,032**	**18,435,159**
SPR - BO-PR-80000 - Zoo and Aquarium Programs				
00100 - General Fund	2,840,216	3,723,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	1,000,077	203,651	203,651	203,651
19710 - Seattle Park District Fund	4,941,079	5,264,026	5,474,587	5,474,587
Total for BSL: BO-PR-80000	**8,781,372**	**9,191,054**	**9,401,615**	**9,401,615**
Department Total	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**
Department Full-Time Equivalents Total*	**1,131.89**	**1,139.70**	**1,132.35**	**1,155.38**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Parks and Recreation

Budget Summary by Fund Seattle Parks and Recreation

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	127,239,436	128,306,749	135,324,721	128,345,914
00155 - Sweetened Beverage Tax Fund	234,612	346,012	359,862	356,271
00164 - Unrestricted Cumulative Reserve Fund	663,087	185,000	35,000	35,000
10200 - Park And Recreation Fund	67,495,869	50,383,290	53,273,727	55,068,133
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	622,029	1,327,311	786,000	186,000
15270 - Off-Leash Area Donation Fund	22,911	-	-	-
15280 - Gift Catalog - Parks	4,000	-	-	-
17861 - Seattle Preschool Levy Fund	173,124	-	-	-
17876 - FEPP Levy 2025	-	-	-	2,410,983
19710 - Seattle Park District Fund	101,043,737	124,915,781	125,358,869	128,858,869
20110 - General Bond Interest and Redemption Fund	1,943,296	3,173,000	-	-
30010 - REET I Capital Fund	15,806,451	15,542,182	11,929,691	13,929,441
30020 - REET II Capital Fund	17,462,458	16,871,652	26,209,809	26,209,809
33130 - Park Mitigation & Remediation	17,570	-	-	-
33860 - 2008 Parks Levy Fund	2,309,952	-	-	-
35040 - Waterfront LID #6751	9,100,000	-	-	-
35900 - Central Waterfront Improvement Fund	10,604,150	-	-	-
36000 - King County Parks Levy Fund	2,625,562	2,908,353	2,850,457	3,847,197
37100 - 2023 Multipurpose LTGO Bond Fund	2,208,579	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	151,450,000	-
Budget Totals for SPR	**359,576,822**	**343,959,329**	**507,578,135**	**359,247,617**

Seattle Parks and Recreation

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
347040	Recreation Admission Fees	(145,149)	-	-	-
347050	Exhibit Admission Charges	(3,700)	-	-	-
Total Revenues for: 00100 - General Fund		**(148,849)**	**-**	**-**	**-**
330020	Intergov-Revenues	91,935	-	-	-
331110	Direct Fed Grants	800,625	808,000	808,000	808,000
333110	Ind Fed Grants	1,482,422	181,812	181,812	181,812
334010	State Grants	3,314,279	95,110	95,110	95,110
337010	Grants & Contr From Local Govt	1,151,877	-	-	-
337080	Other Private Contrib & Dons	3,431,560	511,000	1,511,000	1,511,000
341040	Sales Of Maps & Publications	11,348	-	-	-
341080	Resale Revenues	18,630	-	-	-
341090	Sales Of Merchandise	133,590	27,284	27,284	27,284
341900	General Government-Other Rev	2,954,026	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	-	3,792,081	3,450,831	3,450,831
343310	Recoveries	-	34,513	34,513	34,513
345010	Design & Planning Fees	35,000	-	-	-
347010	Recreation Activities Fees	19,129,976	19,055,401	18,885,743	19,228,779
347020	Recreation Shared Revs Arc	1,262,936	1,013,392	1,013,392	1,013,392
347040	Recreation Admission Fees	3,243,808	3,795,880	3,316,464	3,316,464
347050	Exhibit Admission Charges	44,500	695,121	695,121	695,121
347060	Athletic Facility Fees	3,488,179	3,860,647	4,802,043	4,802,043
347070	Recreation Education Fees	2,924,754	5,238,212	5,246,407	5,307,212
347090	Parks and Recreation Recovery	9,919,568	(74,850)	100,000	100,000
347170	Public Benefit Rev	(1,509,801)	-	-	-
347180	Tenant Improv Lease Rev Disc	(640,711)	-	-	-
350190	Nsf Check Fees	940	-	-	-
360220	Interest Earned On Deliquent A	3,439	-	-	-
360260	Lease revenue GASB87	2,043,531	-	-	-
360290	Parking Fees	79,970	79,192	79,192	79,192
360300	St Space Facilities Rentals	4,974,332	5,675,918	5,932,595	5,932,595
360310	Lt Space/Facilities Leases	1,536,395	1,005,885	1,005,885	1,005,885
360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	410,190	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,849,542	1,531,396	1,415,349	1,415,349
360380	Sale Of Junk Or Salvage	4,087	-	-	-
360390	Proceeds From Sale Of Assets	9,926	-	-	-

360420	Other Judgments & Settlements	260,320	-	-	-
360540	Cashiers Overages & Shortages	437	-	-	-
360590	Program Income	374	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	120,463	1,495,854	1,511,544	1,511,544
379020	Capital Contributions	-	(195,000)	(195,000)	(195,000)
Total Revenues for: 10200 - Park And Recreation Fund		**62,588,445**	**51,097,290**	**52,387,727**	**52,791,568**
400000	Use of/Contribution to Fund Balance	-	(714,000)	886,000	2,276,565
Total Resources for:10200 - Park And Recreation Fund		**62,588,445**	**50,383,290**	**53,273,727**	**55,068,133**
337080	Other Private Contrib & Dons	2,677	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		**2,677**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	-	140,821	73,046	73,046
360900	Miscellaneous Revs-Other Rev	-	6,682,303	6,682,303	6,682,303
397010	Operating Transfers In	-	120,676,312	124,523,113	124,523,113
Total Revenues for: 19710 - Seattle Park District Fund		**-**	**127,499,436**	**131,278,462**	**131,278,462**
400000	Use of/Contribution to Fund Balance	-	3,134,178	26,954	5,176,985
Total Resources for:19710 - Seattle Park District Fund		**-**	**130,633,614**	**131,305,416**	**136,455,447**
334010	State Grants	-	721,000	721,000	721,000
360900	Miscellaneous Revs-Other Rev	22,247,665	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		**22,247,665**	**721,000**	**721,000**	**721,000**
400000	Use of/Contribution to Fund Balance	-	(721,000)	(721,000)	(721,000)
Total Resources for:33130 - Park Mitigation & Remediation		**22,247,665**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	11,500	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		**11,500**	**-**	**-**	**-**
337050	Proceeds-Countywide Tax Levy	3,308,615	-	-	-
397010	Operating Transfers In	-	2,949,468	2,949,467	2,949,467
Total Revenues for: 36000 - King County Parks Levy Fund		**3,308,615**	**2,949,468**	**2,949,467**	**2,949,467**
400000	Use of/Contribution to Fund	-	(41,115)	(99,010)	897,730

	Balance			
Total Resources for:36000 - King County Parks Levy Fund	**3,308,615**	**2,908,352**	**2,850,457**	**3,847,197**
Total SPR Resources	**88,010,053**	**183,925,256**	**187,429,599**	**195,370,777**

Appropriations by Budget Summary Level and Program

SPR - BC-PR-10000 - 2008 Parks Levy

The purpose of the 2008 Parks Levy Budget Summary Level is to provide the projects identified in the 2008 Parks and Green Spaces Levy including: neighborhood park and green space park acquisitions; development or restoration of major neighborhood parks, cultural facilities, playgrounds, and playfields; restoration of urban forests; and Opportunity Fund projects proposed by neighborhood and community groups.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Neighborhood Park Acq	1,298,542	-	-	-
08 Levy Opportunity Fund	216,575	-	-	-
08 Levy Parks and Playgrounds	794,835	-	-	-
Total	**2,309,952**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in 2008 Parks Levy Budget Summary Level:

08 Levy Neighborhood Park Acq

The purpose of the 2008 Parks Levy- Neighborhood Park Acquisition Budget Program Level is to provide for neighborhood park acquisitions identified in the 2008 Parks Levy.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Neighborhood Park Acq	1,298,542	-	-	-

08 Levy Opportunity Fund

The purpose of the 2008 Parks Levy - Opportunity Fund Development Budget Program Level is to provide funding for development projects identified by neighborhood and community groups.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Opportunity Fund	216,575	-	-	-

08 Levy Parks and Playgrounds

Seattle Parks and Recreation

The purpose of the 2008 Parks Levy - Neighborhood Parks and Playgrounds Budget Program Level is to improve and address safety issues at playgrounds throughout the city identified in the 2008 Parks Levy.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
08 Levy Parks and Playgrounds	794,835	-	-	-

SPR - BC-PR-20000 - Building For The Future

The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Building For The Future - CIP	37,167,083	6,936,746	7,029,575	7,029,575
Total	**37,167,083**	**6,936,746**	**7,029,575**	**7,029,575**
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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

The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt and Special Funding	8,160,323	5,034,759	10,112,705	3,377,584
Total	**8,160,323**	**5,034,759**	**10,112,705**	**3,377,584**

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SPR - BC-PR-40000 - Fix It First

The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fix It First - CIP	76,482,586	71,525,029	219,412,130	75,462,130
Total	**76,482,586**	**71,525,029**	**219,412,130**	**75,462,130**
Full-time Equivalents Total*	50.54	50.54	50.47	53.66

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SPR - BC-PR-50000 - Maintaining Parks and Facilities

The purpose of the Maintaining Parks and Facilities Budget Summary Level is to improve existing P-Patches and dog off-leash areas as set forth in the first six-year planning cycle of the Seattle Park District.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Maintaining Parks & Facilities	508,414	1,829,717	1,845,706	1,845,706
Total	**508,414**	**1,829,717**	**1,845,706**	**1,845,706**

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SPR - BC-PR-60000 - SR520 Mitigation

The purpose of the SR520 Mitigation BSL is to account for projects resulting from SR520 construction impacts.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SR520 Mitigation	17,570	-	-	-
Total	**17,570**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs

The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(1,579,784)	(1,579,784)
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
Total	**86,705,715**	**102,128,873**	**107,641,273**	**108,697,404**
Full-time Equivalents Total*	553.95	565.26	565.26	570.75

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The following information summarizes the programs in Parks and Facilities Maintenance and Repairs Budget Summary Level:

CIP Cost Recovery Offset

The purpose of the CIP Cost Recovery Offset Budget Program Level is to recover costs associated with indirect programs within the Parks and Facilities Maintenance and Repairs BSL from the direct cost capital programs. This program does not fully recover Parks and Facilities Maintenance and Repairs BSL costs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Cost Recovery Offset	(774,874)	(1,579,784)	(1,579,784)	(1,579,784)

M&R Grounds Crews

The purpose of the M&R Grounds Crews Budget Program Level is to provide custodial, landscape, and forest maintenance and restoration services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Grounds Crews	51,632,628	59,703,420	62,986,520	62,298,012
Full Time Equivalents Total	307.56	307.87	307.87	308.75

M&R Shops Crews

The purpose of the M&R Shops Crews Budget Program Level is to repair and maintain park buildings and infrastructure so that park users can have safe, structurally sound, and attractive parks and recreational facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Shops Crews	26,729,321	32,984,823	34,703,917	35,756,902
Full Time Equivalents Total	172.00	183.00	183.00	186.30

M&R Specialty Crews

The purpose of the M&R Specialty Crews Budget Program Level is to provide centralized management of natural areas and developed parks including forest restoration, urban forestry, wildlife management, trails, and grass and turf management.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
M&R Specialty Crews	9,118,640	11,020,414	11,530,620	12,222,274
Full Time Equivalents Total	74.39	74.39	74.39	75.70

SPR - BO-PR-20000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530
COVID Planning 2021	-	-	-	166,926
Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794
Total	**56,897,707**	**52,372,480**	**54,582,701**	**56,169,679**
Full-time Equivalents Total*	151.62	149.12	149.12	156.42

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services, Seattle Information Technology Department, and the Department of Human Resources.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	32,037,626	20,559,348	22,094,630	22,605,530

COVID Planning 2021

The purpose of the COVID Planning 2021 Budget Program Level is to temporarily hold the consolidated Park Fund (10200) expenditure and revenue savings from extended COVID-19 impacts in 2021. The corresponding appropriation and revenue savings are moved out of operating divisions into this Budget Program, representing a one year plan to address financial impacts from the pandemic on the Park Fund (10200).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
COVID Planning 2021	-	-	-	166,926

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Budget Program Level is to provide executive, financial, communications, human resources and business support and strategic planning an analysis to the departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Departmental Indirect Costs	15,668,775	16,674,991	17,377,674	17,567,069
Full Time Equivalents Total	94.25	91.50	91.50	92.50

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Budget Program Level is to provide managerial and administrative support for operating divisions. The Budget Program also provides planning and development support to develop new park facilities, and make improvements to existing park facilities to benefit the public.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	15,041,551	17,114,271	17,173,765	19,567,517
Full Time Equivalents Total	57.37	57.62	57.62	63.92

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. This program does not fully recover Leadership and Administration BSL costs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(5,622,724)	(7,368,568)	(7,659,160)	(9,333,158)

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(227,521)	5,392,439	5,595,793	5,595,794

SPR - BO-PR-30000 - Departmentwide Programs

The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, , athletic and event scheduling, and the Seattle Conservation Corps.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092
Total	**18,239,742**	**22,400,623**	**23,237,682**	**22,560,720**
Full-time Equivalents Total*	89.59	88.59	87.66	88.36

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The following information summarizes the programs in Departmentwide Programs Budget Summary Level:

Departmentwide Other

The purpose of the Departmentwide-Other Budget Program Level is to provide emergency management and safety services at park facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmentwide Other	5,168,128	6,410,675	6,586,877	6,952,581
Full Time Equivalents Total	39.86	38.86	37.93	39.86

Partnerships - Departmentwide

The purpose of the Partnerships-Departmentwide Budget Program Level is to provide centralized management for regional parks and major partners.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Partnerships - Departmentwide	8,574,844	9,755,254	10,087,773	9,118,046
Full Time Equivalents Total	30.17	30.17	30.17	30.17

Seattle Conservation Corps

The purpose of the Seattle Conservation Corps Budget Program Level is to provide training, counseling, and employment to formerly homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Conservation Corps	4,496,771	6,234,694	6,563,032	6,490,092

Full Time Equivalents Total	19.56	19.56	19.56	18.33

SPR - BO-PR-50000 - Recreation Facility Programs

The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
Total	**47,869,354**	**54,191,980**	**55,829,716**	**56,268,046**
Full-time Equivalents Total*	259.67	259.67	253.32	259.67

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The following information summarizes the programs in Recreation Facility Programs Budget Summary Level:

Aquatic & Swimming Programs

The purpose of the Aquatic & Swimming Programs Budget Program Level is to provide a variety of structured and unstructured water-related programs and classes so participants can enjoy and develop skills in a range of aquatic activities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Aquatic & Swimming Programs	11,610,039	12,578,215	13,293,077	13,165,184
Full Time Equivalents Total	49.30	50.30	50.30	50.30

Partnerships - Recreation

The purpose of the Partnerships-Recreation Budget Program Level is to manage the Amy Yee Tennis Center, the largest public tennis center facility in the Puget Sound area.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Partnerships - Recreation	1,674,943	1,620,057	1,714,152	1,700,976
Full Time Equivalents Total	8.70	8.70	8.70	8.70

Rec Programs & Facility Ops

The purpose of the Rec Programs & Facility Ops Budget Program Level is to manage and staff the City's neighborhood community centers and citywide recreation facilities and programs, which allow users to enjoy a variety of social, athletic, cultural, and recreational activities.

Expenditures/FTE	2024	2025	2026	2026

Seattle Parks and Recreation

	Actuals	Adopted	Endorsed	Proposed
Rec Programs & Facility Ops	34,584,372	39,993,708	40,822,487	41,401,886
Full Time Equivalents Total	201.67	200.67	194.32	200.67

SPR - BO-PR-60000 - Golf Programs

The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Golf Course Programs	16,437,004	18,348,069	18,485,032	18,435,159
Total	**16,437,004**	**18,348,069**	**18,485,032**	**18,435,159**
Full-time Equivalents Total*	23.00	23.00	23.00	23.00

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SPR - BO-PR-80000 - Zoo and Aquarium Programs

The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Zoo and Aquarium Programs	8,781,372	9,191,054	9,401,615	9,401,615
Total	**8,781,372**	**9,191,054**	**9,401,615**	**9,401,615**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Center

Marshall Foster, Director

(206) 684-7200

http://www.seattlecenter.com/

Department Overview

Seattle Center is home to cultural and educational organizations, sports teams, festivals, community programs (including cultural and community celebrations), and entertainment facilities. Millions of people visit the 74-acre Seattle Center campus annually. Consistently rated as one of the City's top attractions, Seattle Center is a premier urban park whose purpose is to create exceptional events, experiences, and environments that delight and inspire the human spirit and build a stronger community.

Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These organizations play a critical role in the arts and cultural landscape of the region. Originally created for the World's Fair, the Coliseum, later called KeyArena, was operated by Seattle Center as a public assembly venue for sports and concert events. The new building, now Climate Pledge Arena, is hosting the NHL's newest franchise, the Kraken, as well as the WNBA's Seattle Storm, along with a variety of concerts, family shows, and other events.

Seattle Center is financed by a combination of tax dollars from the City's General Fund and revenue earned from commercial operations. Major sources of commercial revenues include facility rentals, parking fees, long-term leases to for-profit and non-profit organizations, sponsorships, concession sales, and monorail fares.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	17,799,251	17,263,345	18,253,098	17,583,310
Other Funding - Operating	36,382,566	38,412,748	39,972,302	41,469,962
Total Operations	**54,181,817**	**55,676,093**	**58,225,400**	**59,053,272**
Capital Support				
General Fund Support	(111)	-	-	310,000
Other Funding - Capital	8,500,546	16,756,541	10,025,510	38,032,213
Total Capital	**8,500,435**	**16,756,541**	**10,025,510**	**38,342,213**
Total Appropriations	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**
Full-Time Equivalents Total*	248.93	257.93	257.93	259.93

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Center

Budget Overview

The City's 2026 Proposed Budget maintains core services for Seattle Center. The budget includes increases for critical infrastructure improvements, including replacement and installation of pedestrian safety bollards, and refurbishment of fiberoptics for the campus fire alarm system. The budget also includes investments in security and gardening staff for Waterfront Park, the vast 20-acre open space public park extending from Pioneer Square to Pier 62, which fully opened in September 2025, and for which Seattle Center serves as the lead department providing operations and maintenance.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, Seattle Center is using its operating fund to cover some costs on a one-time basis that had been funded with the General Fund. Seattle Center may see a modest rise in revenue due to hosting the official Fan Celebration of the 2026 World Cup in mid-June to early July.

Incremental Budget Changes

Seattle Center

	2026 Budget	FTE
Total 2026 Endorsed Budget	**68,250,909**	**257.93**
Baseline		
Add One-Time Waterfront Support	1,650,031	-
Citywide Adjustments for Standard Cost Changes	130,616	-
Proposed Operating		
Use Operating Fund for One-Time General Fund Payment	(500,000)	-
Proposed Capital		
Increase Budget for Pedestrian Safety Bollards	1,577,000	-
Replace Fiberoptics for Fire Alarm System	310,000	-
Municipal Energy Efficiency Program Adjustments for 2026	(195,000)	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	2.00
Update Memorial Stadium Debt Service	(625,297)	-
Bargained Annual Wage Adjustment to Base Budget	(482,149)	-
SCERS Retirement Contribution Rate Reduction	(28,029)	-
Align Waterfront Budget to Park District Spending Plan	57,403	-
Update Memorial Stadium to Spending Plan	27,250,000	-
REET Allocation Adjustment	-	-
Fund Balancing	-	-
Total Incremental Changes	**$29,144,575**	**2.00**
Total 2026 Proposed Budget	**$97,395,485**	**259.93**

Description of Incremental Budget Changes

Baseline

Add One-Time Waterfront Support

Expenditures $1,650,031

This item increases one-time budget authority for Seattle Center's operation and maintenance costs for its management of Waterfront Park, supporting public safety, gardener and laborer personnel. Funding is from underspent budget from 2024 in the Seattle Park District Fund for Waterfront operations. This increase is needed due to higher than anticipated costs for operations and maintenance of the Waterfront Park.

Citywide Adjustments for Standard Cost Changes

Expenditures $130,616

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Use Operating Fund for One-Time General Fund Payment

Expenditures $(500,000)

This item shifts $500,000 in expenses from Seattle Center's operating fund to the General Fund on a one-time basis. The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. Other available resources, including the use of one-time fund balance, were identified to mitigate this shortfall.

Proposed Capital

Increase Budget for Pedestrian Safety Bollards

Expenditures $1,577,000

In 2025, Seattle Center received $914,000 to replace aging removable vehicle barriers and install new ones in critical areas on campus in preparation for the 2026 World Cup events to safeguard pedestrian safety. This item provides one-time funding in Real Estate Excise Tax I funds in 2026 and 2027 for further barrier replacement and installation in four additional areas on campus; without these resources, the department would need to rent and deploy temporary barriers for high-attendance events at a higher longer-term cost to the city.

Replace Fiberoptics for Fire Alarm System

Expenditures $310,000

Seattle Center's campus fire alarm system has experienced reliability issues owing to the over-complexity of its fiberoptics communications loop. The fiber design relies on a chained, multi-connector loop through 19 nodes and multiple patch panels, which has made the system highly vulnerable to failure and necessitating temporary firewatch staffing. This item provides one-time funding to replace the existing system with a simplified and isolated communication path, which will result in significantly increased system reliability and reduced maintenance costs.

Municipal Energy Efficiency Program Adjustments for 2026

Expenditures $(195,000)

This item transfers appropriation in Seattle Center for the Municipal Energy Efficiency Program (MEEP) in Real Estate Excise Tax (REET) I to Finance and Administrative Services (FAS). In 2026, a total of $1.5 million in REET I and $146,473 in General Fund will support MEEP, a program for energy upgrades in municipal buildings coordinated by the Office of Sustainability and Environment. This transfer from Seattle Center, as programmed in the 2026 Endorsed Budget, to FAS is in alignment with programmatic updates to scheduled upgrades; the transfer does not result in programmatic changes to Seattle Center's MEEP project.

Seattle Center

Proposed Technical

Ongoing Changes from Current Year Legislation

Position Allocation 2.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Update Memorial Stadium Debt Service

Expenditures $(625,297)

This technical item updates debt service for the Memorial Stadium Redevelopment Project to match the updated issuance for LTGO bonds. Per the 2026-2031 CIP, issuance for Memorial Stadium's LTGO bonds has been moved from 2026 to 2027.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(482,149)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(28,029)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Align Waterfront Budget to Park District Spending Plan

Expenditures $57,403

This technical item aligns the Waterfront Budget for operations, maintenance and public safety at the Waterfront with the Cycle 2 Metropolitan Park District Spending Plan.

Update Memorial Stadium to Spending Plan

Expenditures $27,250,000

This item updates appropriations for the Memorial Stadium redevelopment project by shifting budget of $27.25 million from 2027 to 2026 to reflect when most construction costs will be incurred. In 2025 and 2026, expenses are backed by an interfund loan. The loan will be repaid through a taxable bond issuance in 2027. The total cost of the project in the City's Capital Improvement Program (CIP) has been updated to $45.765 million to reflect a grant of $395,000 from the State of Washington Department of Commerce and interest costs on the interfund loan. The Memorial Stadium project also received funding from Seattle Public Schools through the Buildings, Technology, and Academics/Athletics Capital Levy V, and from private fundraising through One Roof. For more information, see Proposed 2026-2031 CIP.

Seattle Center

REET Allocation Adjustment

Expenditures -

This is a technical adjustment for Real Estate Excise Tax (REET) budget authority for the Seattle Center's General Site Improvements capital project over multiple outyears. Work under General Site Improvements may include, but is not limited to, installation of security bollards, lighting upgrades, sealing of building exteriors, technology upgrades, renovation of site amenities, and more. For additional information, see Proposed 2026-2031 Capital Improvement Program.

Fund Balancing

Revenues $(405,453)

This is a technical item to record a fund balancing entry for the Seattle Center Fund and McCaw Hall Fund, which are primarily managed by this department.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CEN - BC-SC-S0303 - McCaw Hall Capital Reserve				
34070 - McCaw Hall Capital Reserve	192,867	691,000	691,000	691,000
Total for BSL: BC-SC-S0303	**192,867**	**691,000**	**691,000**	**691,000**
CEN - BC-SC-S03P01 - Building and Campus Improvements				
00100 - General Fund	(111)	-	-	310,000
00164 - Unrestricted Cumulative Reserve Fund	56,544	50,000	50,000	50,000
11410 - Seattle Center Fund	237,398	-	-	-
14500 - Payroll Expense Tax	-	195,000	-	-
30010 - REET I Capital Fund	7,458,354	5,292,000	7,882,297	8,834,000
30020 - REET II Capital Fund	-	-	195,000	-
37410 - 2026 LTGO Bond Fund B	-	9,000,000	-	-
37510 - 2027 LTGO Bond Fund B	-	-	-	27,250,000
Total for BSL: BC-SC-S03P01	**7,752,185**	**14,537,000**	**8,127,297**	**36,444,000**
CEN - BC-SC-S9403 - Monorail Rehabilitation				
11410 - Seattle Center Fund	555,384	1,178,541	1,207,213	1,207,213
14500 - Payroll Expense Tax	-	350,000	-	-
Total for BSL: BC-SC-S9403	**555,384**	**1,528,541**	**1,207,213**	**1,207,213**
CEN - BO-SC-60000 - Campus				
00100 - General Fund	8,964,705	8,720,329	9,116,192	8,994,747
11410 - Seattle Center Fund	20,488,087	23,978,110	24,796,467	24,625,041
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	150,000	491,308	504,366	504,155
Total for BSL: BO-SC-60000	**29,602,792**	**33,189,747**	**34,417,025**	**34,123,943**
CEN - BO-SC-61000 - Waterfront				
00100 - General Fund	100,000	-	-	-
11410 - Seattle Center Fund	783,109	1,000,000	1,000,000	989,010
19710 - Seattle Park District Fund	3,761,858	5,717,833	5,946,547	7,596,578
Total for BSL: BO-SC-61000	**4,644,967**	**6,717,833**	**6,946,547**	**8,585,588**
CEN - BO-SC-65000 - McCaw Hall				
00100 - General Fund	799,817	831,810	865,082	856,680
11430 - Seattle Center McCaw Hall Fund	6,009,241	5,484,036	5,875,634	5,797,887
30010 - REET I Capital Fund	337,000	337,000	337,000	337,000
Total for BSL: BO-SC-65000	**7,146,058**	**6,652,846**	**7,077,716**	**6,991,567**

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CEN - BO-SC-69000 - Leadership and Administration				
00100 - General Fund	7,934,729	7,711,207	8,271,824	7,731,883
11410 - Seattle Center Fund	4,853,271	1,404,460	1,512,288	1,620,292
Total for BSL: BO-SC-69000	**12,787,999**	**9,115,667**	**9,784,112**	**9,352,174**
Department Total	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**
Department Full-Time Equivalents Total*	**248.93**	**257.93**	**257.93**	**259.93**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Center

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	17,799,140	17,263,345	18,253,098	17,893,310
00164 - Unrestricted Cumulative Reserve Fund	56,544	50,000	50,000	50,000
11410 - Seattle Center Fund	26,917,248	27,561,111	28,515,967	28,441,555
11430 - Seattle Center McCaw Hall Fund	6,009,241	5,484,036	5,875,634	5,797,887
14500 - Payroll Expense Tax	150,000	1,036,308	504,366	504,155
19710 - Seattle Park District Fund	3,761,858	5,717,833	5,946,547	7,596,578
30010 - REET I Capital Fund	7,795,354	5,629,000	8,219,297	9,171,000
30020 - REET II Capital Fund	-	-	195,000	-
34070 - McCaw Hall Capital Reserve	192,867	691,000	691,000	691,000
37410 - 2026 LTGO Bond Fund B	-	9,000,000	-	-
37510 - 2027 LTGO Bond Fund B	-	-	-	27,250,000
Budget Totals for CEN	**62,682,252**	**72,432,634**	**68,250,909**	**97,395,485**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	(19,021)	-	-	-
Total Revenues for: 00100 - General Fund		**(19,021)**	**-**	**-**	**-**
331110	Direct Fed Grants	(19,365)	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**(19,365)**	**-**	**-**	**-**
331110	Direct Fed Grants	96,213	-	-	-
333110	Ind Fed Grants	118,435	-	-	-
334010	State Grants	431,712	-	-	-
337080	Other Private Contrib & Dons	938,819	1,000,000	1,000,000	1,000,000
341150	Private Reimbursements	16,540	-	-	-
341190	Personnel Service Fees	3,813,349	1,899,684	1,922,351	1,922,351
344050	Transit Charges-Monorail	59,329	65,000	65,000	65,000
344900	Transportation-Other Rev	648,103	646,635	646,179	646,179
347900	Culture And Rec-Other Rev	-	1,034,678	1,056,912	1,056,912
360020	Inv Earn-Residual Cash	-	70,000	70,000	70,000
360130	Interest On Contracts/Notes Re	20	-	-	-
360220	Interest Earned On Deliquent A	30,966	-	-	-
360250	Other Equip/Vehicle Rentals	266,762	155,000	155,000	155,000
360260	Lease revenue GASB87	7,551,356	-	-	-
360265	Public Benefit Contra	(1,425,133)	-	-	-
360267	PPP Revenue- Variable Budg	(6,623)	-	-	-
360290	Parking Fees	8,557,335	8,597,609	9,050,113	9,050,113
360300	St Space Facilities Rentals	936,366	2,058,745	2,199,532	2,199,532
360310	Lt Space/Facilities Leases	1,236,918	6,596,363	6,706,167	6,706,167
360340	Concession Proceeds	817,771	2,472,225	2,586,900	2,586,900
360360	Sponsorship And Royalties	1,131,303	568,406	587,775	587,775
360380	Sale Of Junk Or Salvage	1,408	-	-	-
360900	Miscellaneous Revs-Other Rev	1,465,335	893,200	893,200	893,200
374030	Capital Contr-Fed Dir Grants	-	942,833	965,770	965,770
379020	Capital Contributions	-	235,708	241,443	241,443
397010	Operating Transfers In	274,446	591,827	622,919	622,919
397200	Interfund Revenue	6,787	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**26,967,518**	**27,827,913**	**28,769,261**	**28,769,261**

400000	Use of/Contribution to Fund Balance	-	(266,802)	(253,293)	(327,706)
Total Resources for:11410 - Seattle Center Fund		**26,967,518**	**27,561,111**	**28,515,967**	**28,441,555**
341190	Personnel Service Fees	2,560,123	2,283,762	2,573,622	2,573,622
347900	Culture And Rec-Other Rev	-	10,941	101,097	101,097
360020	Inv Earn-Residual Cash	64,698	47,500	50,000	50,000
360220	Interest Earned On Deliquent A	108	-	-	-
360250	Other Equip/Vehicle Rentals	99,896	80,000	80,000	80,000
360300	St Space Facilities Rentals	1,691,661	2,190,808	2,201,490	2,201,490
360340	Concession Proceeds	836,810	821,025	819,425	819,425
360360	Sponsorship And Royalties	-	50,000	50,000	50,000
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**5,253,296**	**5,484,036**	**5,875,634**	**5,875,634**
400000	Use of/Contribution to Fund Balance	-	-	-	(77,747)
Total Resources for:11430 - Seattle Center McCaw Hall Fund		**5,253,296**	**5,484,036**	**5,875,634**	**5,797,887**
360900	Miscellaneous Revs-Other Rev	132,382	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**132,382**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	-	17,000	17,000	17,000
379020	Capital Contributions	200,000	337,000	337,000	337,000
397010	Operating Transfers In	337,000	337,000	337,000	337,000
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**537,000**	**691,000**	**691,000**	**691,000**
391010	G.O.Bond Proceeds	-	(10,000,000)	-	-
Total Revenues for: 37310 - 2025 LTGO Taxable Bond Fund		**-**	**(10,000,000)**	**-**	**-**
Total CEN Resources		**32,851,810**	**23,736,147**	**35,082,602**	**34,930,442**

Seattle Center

Appropriations by Budget Summary Level and Program

CEN - BC-SC-S0303 - McCaw Hall Capital Reserve

The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
McCaw Hall Asset Preservation	192,867	691,000	691,000	691,000
Total	**192,867**	**691,000**	**691,000**	**691,000**
Full-time Equivalents Total*	0.38	0.38	0.38	0.38

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

CEN - BC-SC-S03P01 - Building and Campus Improvements

The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Armory Rehabilitation	1,088,277	450,000	1,600,000	1,600,000
Campuswide Improvements and Re	4,641,408	11,150,000	3,155,297	31,357,000
Facility Infrastructure Renova	495,954	1,600,000	349,703	349,703
Parking Repairs & Improvements	359,338	150,000	587,000	587,000
Public Gathering Space Improve	91,121	200,000	626,297	626,297
Utility Infrstr MP and Repairs	1,076,086	987,000	1,809,000	1,924,000
Total	**7,752,185**	**14,537,000**	**8,127,297**	**36,444,000**
Full-time Equivalents Total*	7.26	7.26	7.26	7.26

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Building and Campus Improvements Budget Summary Level:

Armory Rehabilitation

The purpose of the Armory Rehabilitation Program is to provide for renovation, repairs and improvements to the Seattle Center Armory facility.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Armory Rehabilitation	1,088,277	450,000	1,600,000	1,600,000

Full Time Equivalents Total	0.57	0.57	0.57	0.57

Campuswide Improvements and Repairs

The purpose of the Campuswide Improvements and Repairs Program is to provide for improvements and repairs throughout the Seattle Center campus, including open spaces, public artworks, signage, campus access for those with disabilities, and long-range planning.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Campuswide Improvements and Re	4,641,408	11,150,000	3,155,297	31,357,000
Full Time Equivalents Total	4.20	4.20	4.20	4.20

Facility Infrastructure Renovation and Repair

The purpose of the Facility Infrastructure Renovation and Repair Program is to provide for roof and building envelope renovation and replacement, structural and seismic evaluations and upgrades, and other building infrastructure improvements throughout the campus.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Facility Infrastructure Renova	495,954	1,600,000	349,703	349,703
Full Time Equivalents Total	0.48	0.48	0.48	0.48

Parking Repairs & Improvements

The purpose of the Parking Repairs and Improvements Program is to provide for repairs and improvements to Seattle Center parking facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking Repairs & Improvements	359,338	150,000	587,000	587,000
Full Time Equivalents Total	0.38	0.38	0.38	0.38

Public Gathering Space Improvements

The purpose of the Public Gathering Space Improvements Program is to provide for major maintenance and improvements to meeting rooms, exhibition spaces, public assembly and performance spaces, and indoor and outdoor gathering spaces throughout the Seattle Center campus.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Gathering Space Improve	91,121	200,000	626,297	626,297
Full Time Equivalents Total	0.96	0.96	0.96	0.96

Utility Infrastructure MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including

heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Infrstr MP and Repairs	1,076,086	987,000	1,809,000	1,924,000
Full Time Equivalents Total	0.67	0.67	0.67	0.67

CEN - BC-SC-S9403 - Monorail Rehabilitation

The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Monorail Rehabilitation	555,384	1,528,541	1,207,213	1,207,213
Total	**555,384**	**1,528,541**	**1,207,213**	**1,207,213**
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

CEN - BO-SC-60000 - Campus

The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access	4,034,207	3,280,399	3,357,908	3,339,804
Campus Grounds	16,806,405	21,071,148	21,851,577	21,666,345
Commercial Events	3,357,539	2,620,446	2,730,013	2,709,031
Community Programs	3,557,145	3,417,976	3,563,872	3,519,134
Cultural Facilities	260,671	372,963	390,717	386,072
Festivals	1,586,825	2,426,816	2,522,938	2,503,557
Total	**29,602,792**	**33,189,747**	**34,417,025**	**34,123,943**
Full-time Equivalents Total*	170.08	171.08	171.08	171.08

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Campus Budget Summary Level:

Access

The purpose of the Access Program is to provide the services needed to assist visitors in coming to and traveling from the campus, while reducing congestion in adjoining neighborhoods. Program services include operating parking services, maintaining parking garages, managing the Seattle Center Monorail, and encouraging use of alternate

modes of transportation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access	4,034,207	3,280,399	3,357,908	3,339,804
Full Time Equivalents Total	5.91	6.91	6.91	6.91

Campus Grounds

The purpose of the Campus Grounds Program is to provide gathering spaces and open-air venues in the City's urban core. Program services include landscape maintenance, security patrols and lighting, litter and garbage removal, recycling operations, hard surface and site amenities maintenance, management of revenues associated with leasing spaces, and food service operations at the Armory.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Campus Grounds	16,806,405	21,071,148	21,851,577	21,666,345
Full Time Equivalents Total	121.25	120.25	120.25	120.25

Commercial Events

The purpose of the Commercial Events Program is to provide the spaces and services needed to accommodate and produce a wide variety of commercial events, both for profit and not for profit, and sponsored and produced by private and community promoters.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commercial Events	3,357,539	2,620,446	2,730,013	2,709,031
Full Time Equivalents Total	10.38	11.38	11.38	11.38

Community Programs

The purpose of the Community Programs Program is to produce free and affordable programs that connect diverse cultures, create learning opportunities, honor community traditions, and nurture artistry, creativity, and engagement.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Programs	3,557,145	3,417,976	3,563,872	3,519,134
Full Time Equivalents Total	16.13	16.13	16.13	16.13

Cultural Facilities

The purpose of the Cultural Facilities Program is to provide spaces for performing arts and cultural organizations to exhibit, perform, entertain, and create learning opportunities for diverse local, national, and international audience.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cultural Facilities	260,671	372,963	390,717	386,072

Full Time Equivalents Total	3.38	3.38	3.38	3.38

Festivals

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Festivals	1,586,825	2,426,816	2,522,938	2,503,557
Full Time Equivalents Total	13.03	13.03	13.03	13.03

CEN - BO-SC-61000 - Waterfront

The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Waterfront O&M	4,644,967	6,717,833	6,946,547	8,585,588
Total	**4,644,967**	**6,717,833**	**6,946,547**	**8,585,588**
Full-time Equivalents Total*	32.50	40.50	40.50	42.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

CEN - BO-SC-65000 - McCaw Hall

The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
McCaw Hall	7,146,058	6,652,846	7,077,716	6,991,567
Total	**7,146,058**	**6,652,846**	**7,077,716**	**6,991,567**
Full-time Equivalents Total*	36.25	36.25	36.25	36.25

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Center

CEN - BO-SC-69000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Indirect Costs	245,843	-	-	-
Citywide Indirect Costs	3,754,780	3,821,162	4,124,708	4,116,942
Departmental Indirect Costs	9,982,088	10,365,463	10,841,208	10,329,590
Divisional Indirect	588,283	(79,415)	(105,948)	(104,811)
Employee Benefits	(1,142,295)	(4,188,114)	(4,232,732)	(4,156,543)
Indirect Cost Recovery Offset	(640,700)	(803,430)	(843,125)	(833,005)
Total	**12,787,999**	**9,115,667**	**9,784,112**	**9,352,174**
Full-time Equivalents Total*	1.50	1.50	1.50	1.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

CIP Indirect Costs

The purpose of the CIP Indirect Costs Program is to provide the management, oversight and support of Seattle Center's Capital Improvement Program.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIP Indirect Costs	245,843	-	-	-

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	3,754,780	3,821,162	4,124,708	4,116,942

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This includes financial, human resource, technology, and business support necessary to provide effective delivery of the Department's services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	9,982,088	10,365,463	10,841,208	10,329,590

Full Time Equivalents Total	1.50	1.50	1.50	1.50

Divisional Indirect

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units, including the management and oversight of Seattle Center's maintenance operations which span multiple work units and budget programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect	588,283	(79,415)	(105,948)	(104,811)

Employee Benefits

The purpose of the Employee Benefits program is to fund salary and benefit costs associated with city provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave, health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Benefits	(1,142,295)	(4,188,114)	(4,232,732)	(4,156,543)

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(640,700)	(803,430)	(843,125)	(833,005)

Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

http://www.spl.org

Department Overview

Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, and a robust "virtual library" available 24/7 through SPL's popular website and Mobile Services. The Central Library and 26 neighborhood libraries provide essential services such as library collections, computers and Wi-Fi access, meeting rooms and study rooms, along with programs that promote lifelong learning, civic engagement, and economic vitality.

SPL is governed by a five-member Library Board of Trustees, who are appointed by the Mayor and confirmed by the City Council. The Revised Code of Washington (RCW 27.12.240) and the City Charter (Article XII, Section 5) grant the Board of Trustees "exclusive control of Library expenditures for Library purposes." The Library Board adopts an annual Operations Plan in December after the City Council approves SPL's budget appropriation.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund	62,045,691	68,449,495	71,547,770	65,702,413
Other Funding - Operating	38,177,289	30,485,575	31,802,612	36,802,813
Total Operations	**100,222,980**	**98,935,070**	**103,350,382**	**102,505,226**
Capital Support				
Other Funding - Capital	8,879,332	8,375,000	7,587,000	2,587,000
Total Capital	**8,879,332**	**8,375,000**	**7,587,000**	**2,587,000**
Total Appropriations	**109,102,312**	**107,310,070**	**110,937,382**	**105,092,226**

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Seattle Public Library (the Library). The department will continue to maintain consistent operating hours, offer a robust physical and electronic collection, and invest in community programs, while also engaging in national efforts such as providing access to banned books and advocating with lawmakers to address sharply escalating costs for digital materials. This budget reflects the last year of revenues from the 2019 Library Levy, and the Library is planning a levy renewal proposal in 2026.

To preserve critical City services due to the General Fund deficit, the Library is using levy funds designated for a capital project to fund operational expenses on a one-time basis which frees up General Fund resources. The levy funding was allocated to the Columbia Library seismic retrofit project, but project timelines have shifted, and the project won't be ready for construction prior to the end of this levy period. SPL anticipates including funding for the project in the upcoming levy renewal.

Incremental Budget Changes

Seattle Public Library

	2026 Budget	FTE
Total 2026 Endorsed Budget	**110,937,382**	**-**
Baseline		
Citywide Adjustments for Standard Cost Changes	(227,852)	-
Proposed Operating		
Align Columbia Library Seismic Retrofit Budget with Project Timeline	-	-
Proposed Capital		
Reduce Columbia Library Seismic Retrofit Budget	(5,000,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(940,154)	-
SCERS Retirement Contribution Rate Reduction	(52,200)	-
Fund Balancing	375,050	-
REET Allocation Adjustment	-	-
Revenue Adjustment	-	-
Fund Balancing - Library Fund and 2019 Library Levy Fund	-	-
Total Incremental Changes	**$(5,845,156)**	**-**
Total 2026 Proposed Budget	**$105,092,226**	**-**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(227,852)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Seattle Public Library

Proposed Operating

Align Columbia Library Seismic Retrofit Budget with Project Timeline

Expenditures -

The Columbia Library Seismic Retrofit project is the final capital project under the 2019 Library Levy to address unreinforced masonry (URM) at three Carnegie-era branches. The URM projects overall were delayed due to the COVID-19 pandemic; construction cost estimates for these projects, including the Columbia Library project, increased from inflationary pressure. This zero-sum item uses budget from the delayed project by shifting the capital budget to the operating budget on a one-time basis; the capital reduction is reflected in the Proposed Capital section. The General Fund contribution to Library operations is reduced by the same amount on a one-time basis. The Library plans to include funding for this project in the upcoming levy renewal proposal.

Proposed Capital

Reduce Columbia Library Seismic Retrofit Budget

Expenditures $(5,000,000)

This item reduces the Library's capital budget for the Columbia Library seismic retrofit project. These funds are shifted to the operating budget on a one-time basis, per the description in the Proposed Operating section. The Library plans to include funding for this project in the upcoming levy renewal proposal.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(940,154)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(52,200)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Fund Balancing

Expenditures $375,050

This is a technical adjustment to bring the beginning balance for the 2019 Levy Fund into alignment with the spending plan associated with the voter approved 2019 Library Levy, in addition to net cost impacts associated with a labor bargaining agreement.

REET Allocation Adjustment

Expenditures -

This is a technical adjustment for Real Estate Excise Tax (REET) budget authority for the Library's Major Maintenance

capital project over multiple outyears. The Library's Major Maintenance capital project is for improvements and maintenance for the Central Library and all 26 branch libraries as well as separate storage and shops facilities. For more information, see Proposed 2026-2031 Capital Improvement Program.

Revenue Adjustment

Revenues	$(5,845,357)

This technical item decreases revenue to reflect commensurate decreases in expenditures in the 2026 Proposed Budget for Seattle Public Library.

Fund Balancing - Library Fund and 2019 Library Levy Fund

Revenues	$5,876,999

This is a technical item to record a fund balancing entry for the Library Fund and 2019 Library Levy Fund, which are primarily managed by this department.

Seattle Public Library

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPL - BC-PL-B3000 - Capital Improvements				
10410 - Library Fund	5,200	-	-	-
14500 - Payroll Expense Tax	1,154,184	-	-	-
18100 - 2012 Library Levy Fund	21,917	-	-	-
18200 - 2019 Library Levy Fund	6,023,200	7,989,000	6,982,000	1,982,000
30010 - REET I Capital Fund	844,266	386,000	605,000	605,000
Total for BSL: BC-PL-B3000	**8,048,767**	**8,375,000**	**7,587,000**	**2,587,000**
SPL - BO-PL-B1ADM - Administrative/Support Service				
10410 - Library Fund	9,975,918	11,541,462	12,075,901	11,944,625
18100 - 2012 Library Levy Fund	9,250	-	-	-
18200 - 2019 Library Levy Fund	2,982,744	4,148,634	4,356,324	4,308,983
Total for BSL: BO-PL-B1ADM	**12,967,912**	**15,690,096**	**16,432,226**	**16,253,608**
SPL - BO-PL-B2CTL - Chief Librarian's Office				
10410 - Library Fund	665,328	636,999	669,210	659,947
18200 - 2019 Library Levy Fund	170,163	100,000	100,000	100,000
Total for BSL: BO-PL-B2CTL	**835,492**	**736,999**	**769,210**	**759,947**
SPL - BO-PL-B4PUB - Library Program and Services				
10410 - Library Fund	50,544,697	53,039,090	55,539,236	49,923,007
18100 - 2012 Library Levy Fund	98,932	700,000	-	-
18200 - 2019 Library Levy Fund	20,483,906	23,845,251	25,445,856	30,506,033
Total for BSL: BO-PL-B4PUB	**71,127,535**	**77,584,340**	**80,985,092**	**80,429,041**
SPL - BO-PL-B5HRS - Human Resources				
10410 - Library Fund	2,971,434	2,777,446	2,916,792	2,844,796
18200 - 2019 Library Levy Fund	78,354	29,450	30,390	28,970
Total for BSL: BO-PL-B5HRS	**3,049,788**	**2,806,895**	**2,947,182**	**2,873,766**
SPL - BO-PL-B7STR - Institutional & Strategic Advancement				
10410 - Library Fund	1,396,943	1,346,500	1,404,445	1,387,853
18200 - 2019 Library Levy Fund	701,824	770,241	812,229	801,014
Total for BSL: BO-PL-B7STR	**2,098,766**	**2,116,740**	**2,216,673**	**2,188,866**
SPL - BO-PL-B9LA - Leadership and Administration				
10410 - Library Fund	3,789,059	-	-	-
18200 - 2019 Library Levy Fund	1,223,894	-	-	-
Total for BSL: BO-PL-B9LA	**5,012,953**	**-**	**-**	**-**

Seattle Public Library

Department Total	**103,141,213**	**107,310,070**	**110,937,382**	**105,092,226**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Public Library

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
10410 - Library Fund	69,348,580	69,341,495	72,605,584	66,760,226
14500 - Payroll Expense Tax	1,154,184	-	-	-
18100 - 2012 Library Levy Fund	130,099	700,000	-	-
18200 - 2019 Library Levy Fund	31,664,084	36,882,575	37,726,798	37,727,000
30010 - REET I Capital Fund	844,266	386,000	605,000	605,000
Budget Totals for SPL	**103,141,213**	**107,310,070**	**110,937,382**	**105,092,226**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
330020	Intergov-Revenues	7,685	27,000	27,000	27,000
333110	Ind Fed Grants	(806)	-	-	-
334010	State Grants	28,496	-	-	-
335060	Judicial Salary Contrib-State	227	-	-	-
341050	Word Proc/Printing/Dupl Svcs	93,979	100,000	105,000	105,000
350130	Library Fines and Fees	64,811	120,000	120,000	120,000
360290	Parking Fees	314,159	377,000	390,000	390,000
360300	St Space Facilities Rentals	124,105	150,000	150,000	150,000
360310	Lt Space/Facilities Leases	18,890	-	-	-
360340	Concession Proceeds	1,553	1,500	1,500	1,500
360370	Insurance Prems & Recoveries	14,688	-	-	-
360380	Sale Of Junk Or Salvage	56,413	85,000	85,000	85,000
360900	Miscellaneous Revs-Other Rev	-	1,500	1,500	1,500
397010	Operating Transfers In	67,739,060	68,479,495	71,547,770	65,702,413
397200	Interfund Revenue	-	166,187	177,814	177,814
Total Revenues for: 10410 - Library Fund		**68,463,258**	**69,507,682**	**72,605,584**	**66,760,227**
400000	Use of/Contribution to Fund Balance	-	(166,187)	(1)	(1)
Total Resources for:10410 - Library Fund		**68,463,258**	**69,341,495**	**72,605,584**	**66,760,226**
311010	Real & Personal Property Taxes	203	1,000	-	-
360010	Investment Interest	-	7,000	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**203**	**8,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	692,000	-	-
Total Resources for:18100 - 2012 Library Levy Fund		**203**	**700,000**	**-**	**-**
311010	Real & Personal Property Taxes	30,969,313	31,920,000	31,750,000	31,750,000
360010	Investment Interest	-	500,000	100,000	100,000
Total Revenues for: 18200 - 2019 Library Levy Fund		**30,969,313**	**32,420,000**	**31,850,000**	**31,850,000**
400000	Use of/Contribution to Fund Balance	-	4,462,575	5,876,798	5,877,000
Total Resources for:18200 - 2019 Library Levy		**30,969,313**	**36,882,575**	**37,726,798**	**37,727,000**

Seattle Public Library

Fund				
Total SPL Resources	**99,432,774**	**106,924,070**	**110,332,382**	**104,487,227**

Seattle Public Library

Appropriations by Budget Summary Level and Program

SPL - BC-PL-B3000 - Capital Improvements

The purpose of The Seattle Public Library Capital Improvements Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Improvements	8,107,882	8,375,000	7,113,000	2,113,000
IT Infrastructure	771,449	-	474,000	474,000
Total	**8,879,332**	**8,375,000**	**7,587,000**	**2,587,000**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Capital Improvements Budget Summary Level:

Capital Improvements

The purpose of the Capital Improvements program is to support the delivery of capital improvements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Improvements	8,107,882	8,375,000	7,113,000	2,113,000

IT Infrastructure

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
IT Infrastructure	771,449	-	474,000	474,000

Seattle Public Library

SPL - BO-PL-B1ADM - Administrative/Support Service

The purpose of the Administrative Services Program is to support the delivery of library services to the public through providing services such as financial services, capital and operating budget planning and management, facilities maintenance and landscaping, and security services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Administrative Services	697,893	1,049,482	1,081,752	1,072,860
Business Office	1,660,174	2,228,346	2,404,145	2,376,622
Event Services	455,711	862,307	908,162	896,236
FAC Services	7,838,595	11,549,960	12,038,166	11,907,889
Security Services	2,541,069	-	-	-
Total	**13,193,442**	**15,690,096**	**16,432,226**	**16,253,608**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Administrative/Support Service Budget Summary Level:

Administrative Services

The purpose of the Administrative Services Program is to support the delivery of library services to the public.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Administrative Services	697,893	1,049,482	1,081,752	1,072,860

Business Office

The purpose of the Business Office Program is to support the delivery of administrative services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Office	1,660,174	2,228,346	2,404,145	2,376,622

Event Services

The purpose of the Events Services Program is to support Library-hosted as well as private events and programs in order to make Library facilities and meeting rooms more available to the public.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Event Services	455,711	862,307	908,162	896,236

FAC Services

The purpose of the FAC Services Program is to maintain and secure the Library's buildings and grounds so that library

services are delivered in safe, secure, clean, well-functioning and comfortable environments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAC Services	7,838,595	11,549,960	12,038,166	11,907,889

Security Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Security Services	2,541,069	-	-	-

SPL - BO-PL-B2CTL - Chief Librarian's Office

The purpose of the Chief Librarian's Office is to provide leadership for the Library in implementing the policies and strategic direction set by the Library Board of Trustees, and in securing the necessary financial resources to operate the Library in an effective and efficient manner. The Chief Librarian's Office serves as the primary link between the community and the Library, and integrates community needs and expectations with Library resources and policies.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief Librarian's Office	936,969	736,999	769,210	759,947
Total	**936,969**	**736,999**	**769,210**	**759,947**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPL - BO-PL-B4PUB - Library Program and Services

The purpose of the Library Programs and Services Division is to provide services, materials, and programs that benefit and are valued by Library patrons. Library Programs and Services provides technical and collection services and materials delivery systems to make Library resources and materials accessible to all patrons.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collections and Access	21,766,817	21,144,594	21,785,949	21,595,932
Information Technology	7,908,935	6,382,026	6,672,052	6,661,454
Public Library Services Admin	2,290,009	-	-	-
Public Services	38,098,219	50,057,720	52,527,090	52,171,654
Service Units	5,413,231	-	-	-
Total	**75,477,211**	**77,584,340**	**80,985,092**	**80,429,041**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Library Program and Services Budget Summary Level:

Seattle Public Library

Collections and Access

The purpose of the Collection and Access Services Program is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons and to provide a delivery system that makes Library materials locally available.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collections and Access	21,766,817	21,144,594	21,785,949	21,595,932

Information Technology

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

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	7,908,935	6,382,026	6,672,052	6,661,454

Public Library Services Admin

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Library Services Admin	2,290,009	-	-	-

Public Services

The purpose of the Library Programs and Services Program is to administer public services, programs, and collection development and access.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Services	38,098,219	50,057,720	52,527,090	52,171,654

Service Units

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Service Units	5,413,231	-	-	-

SPL - BO-PL-B5HRS - Human Resources

The purpose of Human Resources is to provide responsive and equitable services, including human resources policy development, recruitment, classification and compensation, payroll, labor and employee relations, volunteer services, and staff training services so that the Library maintains a productive and well-supported work force.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Human Resources	2,900,058	2,806,895	2,947,182	2,873,766
Safety & Health Services	162,222	-	-	-
Total	**3,062,280**	**2,806,895**	**2,947,182**	**2,873,766**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Human Resources

The purpose of Human Resources is to provide responsive and equitable services, including human resources policy development, recruitment, classification and compensation, payroll, labor and employee relations, volunteer services, and staff training services so that the Library maintains a productive and well-supported work force.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Human Resources	2,900,058	2,806,895	2,947,182	2,873,766

Safety & Health Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safety & Health Services	162,222	-	-	-

SPL - BO-PL-B7STR - Institutional & Strategic Advancement

The purpose of the Institutional and Strategic Advancement division is to provide planning and support functions, including strategic analysis, government relations, community partnerships and external and internal communication, to help the City Librarian shape the strategic direction, work and culture of the Library in pursuit of its mission. The division ensures that the public is informed about services and programs offered by the Library.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Institutional & Strategic Advancement	2,540,125	2,116,740	2,216,673	2,188,866
Total	**2,540,125**	**2,116,740**	**2,216,673**	**2,188,866**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Public Library

SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,012,953	-	-	-
Total	**5,012,953**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

www.seattle.gov/education

Department Overview

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. DEEL advances this mission by investing in equitable education opportunities, high-quality learning environments, and student and family supports. DEEL investments contribute to four department results: (1) families have access to affordable, quality childcare, (2) children are kindergarten-ready, (3) students graduate high school college- and career-ready, and (4) students attain a postsecondary degree, credential, or certificate.

With investments across the prenatal-to-postsecondary continuum, DEEL supports children, youth, and families to address disparities in educational opportunity gaps. Using funding from the Families, Education, Preschool, and Promise (FEPP) Levy, Washington State's Early Childhood Education and Assistance Program (ECEAP), and other grants, DEEL operates direct-service programs, contracts with community-based and institutional partners, and provides quality teaching and professional development supports to providers and educators.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	18,532,091	15,861,332	15,919,750	7,010,474
Other Funding - Operating	111,910,321	135,364,447	84,895,822	169,845,445
Total Operations	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Total Appropriations	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Full-Time Equivalents Total*	121.50	124.50	124.50	124.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

DEEL implements its mission to support Seattle's children and families primarily by leveraging funding from the FEPP Levy, originally approved by voters in 2018, to support a continuum of equity-driven investments in child care, early learning, K-12, and postsecondary education. DEEL also relies on funding from federal, state and private grants to support its education initiatives.

On November 4, 2025, Seattle voters will vote on the FEPP Levy renewal as the current FEPP levy expires at the end of 2025. The 2026 Endorsed Budget did not include expenditures or revenues for the FEPP Levy renewal as the development of the new levy proposal was not proposed and voted on until the development of the 2026 Proposed Budget. The FEPP Levy renewal will fund education-related initiatives in the city for six more years from 2026 to

2031. The proposed levy will raise $1.33 billion over six years to provide education-support services for Seattle children, youth, and families. The 2026 Proposed Budget for DEEL increases by 17% over the 2025 Adopted Budget, which includes the first year of levy revenue and DEEL's expenses as reflected in Ordinance 127238. The FEPP Levy renewal funds $44.4 million on average annually in programs for early learning, child care, mental health, and related administrative costs that were previously funded by the Sweetened Beverage Tax, General Fund, and the Payroll Expense Tax. This amount also includes levy expenses in the Department of Human Services and Department of Parks and Recreation proposed budgets.

The core components of the levy support youth and children from early childhood to college and career. Focusing on helping youth be ready to start their educational journeys, learn their best in and out of school, and thrive in their post-secondary choices, the DEEL levy renewal includes the following initiatives to support their mission:

- **Early Childhood**: The Early Childhood investment area includes $658.2M over six years to sustain and expand supports for childcare access through the Child Care Assistance Program (CCAP) and kindergarten readiness through the Seattle Preschool Program (SPP). 3,100 SPP students annually and 1,400 CCAP families are expected to be served by the final year of the levy.
- **K-12 Student Supports**: The K-12 Student Supports investment area includes $275.6M over six years to continue the City's commitment to accelerate student learning with academic and enrichment supports and promote college and career readiness.
- **K-12 Health and Safety**: The K-12 Health & Safety investment area includes $235.1M over six years for School Based Health Centers, strategies to promote positive youth mental health outcomes, and student safety supports.
- **College and Career Supports** The College and Career Supports investment area includes $82.4M over six years to sustain and expand Seattle Promise and career pathway programs. Career pathways investments include funding for the Path to UW program and programs for skilled trades/technical workers. 105 Path to UW students and 1,475 Seattle Promise students are expected to be served annually by the final year of the levy.
- **Leadership and Administration**: The proposed FEPP levy includes $78.6M over six years to maintain department administration and operations.

The FEPP levy requires an Implementation and Evaluation (I&E) plan to develop the criteria, guidelines, and requirements to guide the levy investments If voters approve the levy renewal, a proposed I&E plan would be transmitted to Council in early 2026 for adoption.

Incremental Budget Changes

Department of Education and Early Learning

	2026 Budget	FTE
Total 2026 Endorsed Budget	**100,815,572**	**124.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,048,475	-
Proposed Operating		
Early Learning Programs in the 2025 FEPP Levy	41,037,459	-
K-12 Programs in the 2025 FEPP Levy	22,959,421	-
Postsecondary Programs in the 2025 FEPP Levy	6,355,740	-
Leadership and Administration in the 2025 FEPP Levy	3,846,044	-
K-12 PET Transfer to FEPP	-	-
Central Cost Transfer to the 2025 FEPP Levy	-	-
General Fund Transfer to the 2025 FEPP Levy	-	-
Sweetened Beverage Tax Transfer to the 2025 FEPP Levy	-	-
DEEL Levy Revenue	-	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(198,856)	-
SCERS Retirement Contribution Rate Reduction	(7,936)	-
Total Incremental Changes	**$76,040,347**	**-**
Total 2026 Proposed Budget	**$176,855,919**	**124.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,048,475

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Department of Education and Early Learning

Proposed Operating

Early Learning Programs in the 2025 FEPP Levy

Expenditures $41,037,459

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $41.0 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the Early Learning investment area. This investment supports preschool, child care, child health, prenatal to three programs, child care worker supports, and DEEL program labor. The preschool strategy includes funding for expanded seats in the Seattle Preschool Program (SPP), with the program expected to serve 2,600 students in the 2026-2027 school year and 3,100 students served annually by the final year of the levy. The child care strategy includes funding for the Child Care Assistance Program (CCAP), Homeless Child Care, and Child Care Health Program. CCAP is projected to serve 1,400 children in 2026-2027, an increase of 800 new subsidized child care slots in the 2026-2027 school year.

K-12 Programs in the 2025 FEPP Levy

Expenditures $22,959,421

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $22.9 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the K-12 investment area that sustains funding for K-12 students by investing in Expanded Learning Opportunities, and increases funding for School Based Health Centers, Mental Health Supports, and School Safety.

Postsecondary Programs in the 2025 FEPP Levy

Expenditures $6,355,740

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $6.3 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the College and Career investment area including funding for Seattle Promise, Path to Trades, and the Seattle Youth Employment Program (SYEP). The original FEPP18 I&E Plan projected 870 students in the final year of the Levy. The FEPP25 Levy is expected to support up to 1,475 Promise students in the 2026-27 school year. This investment area also provides funding for new apprenticeships and skill-building opportunities for graduates through the new Path to Trades program.

Leadership and Administration in the 2025 FEPP Levy

Expenditures $3,846,044

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $3.8 million to DEEL's budget as part of the Year 1 amount for the 2025 FEPP Levy renewal in the Leadership and Administration investment area which includes funding for staffing, evaluation, and professional services for the Director's Office and Finance and Operations division.

K-12 PET Transfer to FEPP

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifts $14.4 million for K-12 mental health programming from the Payroll Expense Tax to the 2025 FEPP Levy. The Mayor’s Youth Mental Health Investment Strategy originally included $13.9 million of Payroll Expense Tax funding in 2025 and $14.4 million in 2026 for Reach Out, telehealth services, in-person mental health supports, and universal screening. This programming is now being supported by the FEPP Levy renewal.

Central Cost Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item reflects shifting $3.2 million for central costs expenses from other funding sources including the General Fund, Sweetened Beverage Tax, and Payroll Expense Tax to the 2025 FEPP Levy. Ongoing funding for central costs will be maintained through renewal of the 2025 FEPP Levy.

General Fund Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifts funding of $8.4 million from DEEL's 2026 General Fund budget to the 2025 FEPP Levy for the Child Care Assistance Program, Child Care Referral, the Nurse Family Partnership, ParentChild+, labor, central rates, and professional services. Ongoing funding for these programs will be maintained through renewal of the 2025 FEPP Levy.

Sweetened Beverage Tax Transfer to the 2025 FEPP Levy

Expenditures -

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This budget neutral item shifting funding of $6.9 million of 2026 Sweetened Beverage Tax budget to the 2025 FEPP Levy for programs including the Child Care Assistance Program, Child Care Health Program, Developmental Bridge, ParentChild+ as well as DEEL labor. Ongoing funding for these programs will be maintained through renewal of the 2025 FEPP Levy.

DEEL Levy Revenue

Revenues $166,137,566

On November 4, 2025, City residents will vote on the renewal of the Families, Education, Preschool, and Promise (FEPP) levy for six more years (2026-2031). This item adds $166.1 million for anticipated 2026 expenditures and $45.0 million to the levy fund balance for future levy spending per Ordinance 127238 and related fiscal note. Many DEEL levy programs are funded on a school year basis so 2026 revenues support programs during the calendar as well as school year 2026-2027.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(198,856)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(7,936)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Department of Education and Early Learning

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	13,571,827	14,543,156	14,672,253	6,270,894
00155 - Sweetened Beverage Tax Fund	5,204,739	7,356,565	6,778,813	-
14500 - Payroll Expense Tax	(36,955)	-	-	-
17857 - 2011 Families and Education Levy	-	643,000	-	-
17861 - Seattle Preschool Levy Fund	1,440,726	-	-	-
17871 - Families Education Preschool Promise Levy	48,052,131	58,585,045	30,870,748	30,780,106
17876 - FEPP Levy 2025	-	-	-	56,780,687
Total for BSL: BO-EE-IL100	**68,232,469**	**81,127,765**	**52,321,813**	**93,831,686**
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	4,155,037	927,293	816,122	739,580
14500 - Payroll Expense Tax	1,205,485	13,900,000	14,400,000	-
17857 - 2011 Families and Education Levy	449,171	-	-	-
17871 - Families Education Preschool Promise Levy	37,314,213	39,576,328	21,423,592	21,387,334
17876 - FEPP Levy 2025	-	-	-	37,547,575
Total for BSL: BO-EE-IL200	**43,123,906**	**54,403,621**	**36,639,714**	**59,674,489**
DEEL - BO-EE-IL300 - Post-Secondary Programs				
17871 - Families Education Preschool Promise Levy	9,828,995	6,484,994	5,543,360	5,534,314
17876 - FEPP Levy 2025	-	-	-	6,395,465
Total for BSL: BO-EE-IL300	**9,828,995**	**6,484,994**	**5,543,360**	**11,929,779**
DEEL - BO-EE-IL700 - Leadership and Administration				
00100 - General Fund	805,228	390,883	431,375	-
00155 - Sweetened Beverage Tax Fund	504,466	666,269	694,253	-
17871 - Families Education Preschool Promise Levy	7,947,348	8,152,246	5,185,057	5,114,211
17876 - FEPP Levy 2025	-	-	-	6,305,754
Total for BSL: BO-EE-IL700	**9,257,042**	**9,209,399**	**6,310,685**	**11,419,965**
Department Total	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**
Department Full-Time Equivalents Total*	**121.50**	**124.50**	**124.50**	**124.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Education and Early Learning

Budget Summary by Fund Department of Education and Early Learning

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	18,532,091	15,861,332	15,919,750	7,010,474
00155 - Sweetened Beverage Tax Fund	5,709,206	8,022,834	7,473,066	-
14500 - Payroll Expense Tax	1,168,530	13,900,000	14,400,000	-
17857 - 2011 Families and Education Levy	449,171	643,000	-	-
17861 - Seattle Preschool Levy Fund	1,440,726	-	-	-
17871 - Families Education Preschool Promise Levy	103,142,688	112,798,613	63,022,756	62,815,964
17876 - FEPP Levy 2025	-	-	-	107,029,481
Budget Totals for DEEL	**130,442,412**	**151,225,779**	**100,815,572**	**176,855,919**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	448,095	539,580	539,580	539,580
334010	State Grants	6,729,055	6,453,846	6,270,894	6,270,894
341150	Private Reimbursements	(1,163)	-	-	-
342130	Communication Service Fees	(179)	-	-	-
342150	Communications Main/Rep Fees	(3,153)	-	-	-
Total Revenues for: 00100 - General Fund		**7,172,655**	**6,993,426**	**6,810,474**	**6,810,474**
311010	Real & Personal Property Taxes	(860)	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**(860)**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	297	-	-	-
360010	Investment Interest	-	490,000	50,000	50,000
Total Revenues for: 17857 - 2011 Families and Education Levy		**297**	**490,000**	**50,000**	**50,000**
400000	Use of/Contribution to Fund Balance	-	153,000	(50,000)	(50,000)
Total Resources for:17857 - 2011 Families and Education Levy		**297**	**643,000**	**-**	**-**
311010	Real & Personal Property Taxes	127	-	-	-
360010	Investment Interest	-	17,000	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**127**	**17,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	(17,000)	-	-
Total Resources for:17861 - Seattle Preschool Levy Fund		**127**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	88,468,392	90,728,658	1,361,975	1,361,975
337080	Other Private Contrib & Dons	-	5,000,000	2,500,000	2,500,000
341150	Private Reimbursements	5,011,555	-	-	-
360010	Investment Interest	-	3,089,000	579,000	579,000
397010	Operating Transfers In	-	-	12,750,000	12,000,000
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**93,479,946**	**98,817,658**	**17,190,975**	**16,440,975**
400000	Use of/Contribution to Fund Balance	-	13,980,954	45,831,781	46,374,989
Total Resources for:17871 - Families Education		**93,479,946**	**112,798,613**	**63,022,756**	**62,815,964**

Department of Education and Early Learning

Preschool Promise Levy

311010	Real & Personal Property Taxes	-	-	-	207,000,000
337080	Other Private Contrib & Dons	-	-	-	2,800,000
360010	Investment Interest	-	-	-	2,300,000
Total Revenues for: 17876 - FEPP Levy 2025		**-**	**-**	**-**	**212,100,000**
400000	Use of/Contribution to Fund Balance	-	-	-	(91,537,423)
Total Resources for:17876 - FEPP Levy 2025		**-**	**-**	**-**	**120,562,577**
Total DEEL Resources		**100,652,166**	**120,435,039**	**69,833,230**	**190,189,015**

Department of Education and Early Learning

Appropriations by Budget Summary Level and Program

DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Early Learning	68,232,469	81,127,765	52,321,813	93,831,686
Total	**68,232,469**	**81,127,765**	**52,321,813**	**93,831,686**
Full-time Equivalents Total*	65.50	67.50	67.50	67.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

DEEL - BO-EE-IL200 - K-12 Programs

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
K-12 Programs	43,123,906	54,403,621	36,639,714	59,674,489
Total	**43,123,906**	**54,403,621**	**36,639,714**	**59,674,489**
Full-time Equivalents Total*	19.00	20.00	20.00	20.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

DEEL - BO-EE-IL300 - Post-Secondary Programs

The purpose of the Post-Secondary Budget Summary Level is to help achieve the goal of the City's Education Action Plan that 70% of all student groups in Seattle Public Schools will go on to attain a post-secondary credential by the year 2030.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Post-Secondary Programs	9,828,995	6,484,994	5,543,360	11,929,779
Total	**9,828,995**	**6,484,994**	**5,543,360**	**11,929,779**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Education and Early Learning

DEEL - BO-EE-IL700 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,438,717	2,403,814	1,637,991	2,569,361
Departmental Indirect Costs	-	21,841	30,614	29,934
Divisional Indirect Costs	6,818,325	6,783,743	4,642,080	8,820,670
Total	**9,257,042**	**9,209,399**	**6,310,685**	**11,419,965**
Full-time Equivalents Total*	34.00	34.00	34.00	34.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,438,717	2,403,814	1,637,991	2,569,361

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	21,841	30,614	29,934
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	6,818,325	6,783,743	4,642,080	8,820,670
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Human Services Department

Tanya Kim, Director

(206) 386-1001

http://www.seattle.gov/humanservices/

Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work, and take part in strong and healthy communities. HSD contracts with more than 200 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD also serves King County as the Area Agency on Aging. HSD is committed to working with the community to provide appropriate and culturally responsive services.

Through the lens of racial equity, HSD supports programs, initiatives, and policies that address six investment impact areas:

1. Preparing Youth for Success
2. Supporting Affordability and Livability
3. Addressing Homelessness
4. Promoting Public Health
5. Supporting Safe Communities
6. Promoting Healthy Aging

HSD's work is funded by a variety of revenue sources, including federal, state, and inter-local grants, as well as the City's General Fund (GF), Sweetened Beverage Tax Fund (SBT Fund), Short Term Rental tax revenues, the Families, Education, Preschool, and Promise (FEPP) Levy, and the Payroll Expense Tax Fund.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	269,932,484	262,533,150	271,893,976	298,365,387
Other Funding - Operating	112,864,301	122,359,128	115,599,629	134,015,993
Total Operations	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Total Appropriations	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Full-Time Equivalents Total*	434.25	469.50	469.50	480.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Human Services Department

Budget Overview

The 2026 Proposed Budget for the Human Services Department (HSD) is $432.4 million. This is a 12.3% increase compared to HSD's 2025 Adopted Budget. The proposed budget prioritizes investments in addressing homelessness, advancing community safety, food and nutrition, and public health.

The proposed budget includes $11.7 million in ongoing funding for human services provider wages: a 2.6% inflationary increase to service provider contracts ($6.6 million) and ongoing funding for an additional 2% human service provider non-inflationary wage increase ($5.1 million). (The 2024 Adopted Budget included a 2% non-inflationary provider pay increase. Together, these changes amount to 4% in non-inflationary increases between 2024 and 2026 for human service provider wages.)

HSD's homelessness budget is 75% of the Citywide homelessness budget in 2026 ($225.2 million total). The proposed budget for the Human Services Department includes $169 million for addressing homelessness. HSD's 2026 Proposed Budget for addressing homelessness is $30.2 (21.8%) more than the 2025 Adopted Budget. Of these added funds, the King County Regional Homelessness Authority (KCRHA) will receive $10.6 million, equating to a total allocation of $125.4 million in 2026. The increase in budget for KCRHA in 2026 equates to a 14.6% increase when compared to the 2025 Adopted Budget.

The proposed budget includes $7.8 million in funding to begin a substantial, multi-year expansion of the City's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027. The Proposed Budget allocates resources based on phased implementation over the next two years. In 2026, the City will open 155 new non-congregate, service-enhanced shelter beds and open an additional 150 in 2027. By quarter 4 of 2027, all 305 non-congregate, service-enhanced shelter beds will be open and serving clients. Onsite services at these new shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

The 2026 Proposed Budget adds $4 million in ongoing funding for rental assistance, bringing the total funding in HSD for homelessness prevention and rental assistance to $11.5 million in 2026.

The proposed budget also includes $13.4 million in one-time funding for addressing homelessness: $9.35 million to establish a reserve to mitigate the impacts of changes in federal funding for shelter and housing support and $4.05 million for a new community solutions initiative for a low-barrier shelter, housing navigation, and aftercare services pilot.

The proposed budget includes revenues from the City's planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

The 2026 Proposed Budget includes $6.07 million of new ongoing investments to support safe communities: $5 million for LEAD to continue accepting referrals across Seattle and $1.07 million in ongoing funding to bolster We Deliver Care's (WDC) work conducting outreach and engagement along Third Avenue and the Chinatown International District, bringing the ongoing funding total for WDC to $3.47 million 2026.

The proposed budget increases investment levels in public health programming from $26.2 million in the 2025 Adopted Budget to $33.6 million in the 2026 Proposed Budget. Included in the $7.3 million added is $5.9 million in funding supported by revenues associated with the City's proposed Public Safety Sales Tax for addiction treatment services.

Additionally, the proposed budget adds funding for food and nutrition programs. It adds $4 million in one-time funding associated with the City's proposed Business & Occupation Tax increase, bringing the total amount of

funding in HSD's budget for food and nutrition programs in 2026 to $30 million.

Incremental Budget Changes

Human Services Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**387,493,604**	**469.50**
Baseline		
Contract Inflation Adjustment to Align with Seattle Municipal Code	(935,306)	-
Contract Inflation Not Previously Included in the Endorsed 2026 Budget	513,088	-
Citywide Adjustments for Standard Cost Changes	(459,677)	-
HSD Account Assignment Update	-	-
Proposed Operating		
Funding for Rental Assistance	4,000,000	-
Funding for Eviction Legal Defense	527,000	-
One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative	4,050,000	-
Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing	9,350,000	-
Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds	7,827,500	-
Increase Funding for Outreach	1,070,000	-
Increase Funding for Diversion Capacity	5,000,000	-
Add Two Case Managers for Health 99 Response	400,000	2.00
Funding for Detox and Inpatient Treatment Program	2,850,000	-
Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)	1,240,000	-
One-time Funding for Thunderbird Treatment Center	1,800,000	-
One-time Funding to Prepare for New King County Crisis Center	500,000	-
Reduce Budget for a Strategic Advisor	(195,000)	-
Eliminate Funding for Consultant Contract	(158,158)	-
Community Development Block Grant (CDBG) for Opioid Facilities	500,000	-
2% Non-Inflationary Provider Wage Increase	5,071,213	-
One-time Funding for Food Banks	3,000,000	-
One-time Funding for Meal Programs	1,000,000	-
Transfer Food Programs from General Fund to Sweeten Beverage Tax Fund	-	-
Transfer Youth Programs to the Families, Education, Preschool, and Promise (FEPP) Levy	-	-
Reduce Funding for Evaluation of Family Support Programs	(144,436)	-
Align Building Lease Budget with Actual Costs	(504,000)	-
Reduce Admin Budget and Vacant Position	(125,955)	(1.00)
Reduce Budget for Accounting Tech II Position	(120,781)	-
Reduce Human Resources Budget	(15,000)	-
Adjustment to HUD Grant Amounts to Align with Expected 2026 Award Amount	(182,210)	-

Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(819,130)	-
Central Cost Adjustment	-	-
Correction to the Human Services Fund Budget	(527,000)	-
Grant Budget Adjustment	431,851	-
Human Services Fund Revenue Correction	-	-
Ongoing Changes from Current Year Legislation	-	10.00
SCERS Retirement Contribution Rate Reduction	(56,223)	-
Transfer Contract Budget to KCRHA	-	-
Transfer Unified Care Team (UCT) Budget to UCT Budget Program	-	-
Fund Balancing Entry for the Opioid Settlement Fund	-	-
Total Incremental Changes	**$44,887,776**	**11.00**
Total 2026 Proposed Budget	**$432,381,380**	**480.50**

Description of Incremental Budget Changes

Baseline

Contract Inflation Adjustment to Align with Seattle Municipal Code

Expenditures $(935,306)

This item adjusts contract inflation included in the endorsed budget to align with requirements of the Seattle Municipal Code (3.20.060).

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2025 is 2.6%.

This budget change when combined with HSD's 2026 endorsed budget and budget change titled “Contract Inflation Not Previously Included in the Endorsed 2026 Budget” ensures service provider contracts receive a 2.6% inflationary increase in 2026 as prescribed by Seattle Municipal Code subsection 03.20.060.

The 2026 Endorsed budget included funding to support a 3% inflationary increase for HSD’s service provider contracts in 2026. This item decreases the 2026 inflationary rate from 3% to 2.6%. The proposed budget includes a total of $6.6 million for provider contract inflation.

Contract Inflation Not Previously Included in the Endorsed 2026 Budget

Expenditures $513,088

This item adds appropriation to HSD to provide contract inflation for contracts that were added in the 2025 adopted budget and continue in 2026.

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-

W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2025 is 2.6%.

This budget change when combined with HSD's 2026 endorsed budget and budget change titled "Contract Inflation Adjustment to Align with Seattle Municipal Code" ensures all service provider contracts receive a 2.6% inflationary increase in 2026 as prescribed by Seattle Municipal Code subsection 03.20.060. The proposed budget includes a total of $6.6 million for provider contract inflation.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(459,677)
Revenues	$(75,058)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

HSD Account Assignment Update

Expenditures	-

Technical adjustment to assign account numbers to expenditures in unspecified expenditures accounts.

Proposed Operating

Funding for Rental Assistance

Expenditures	$4,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. The $4 million in this item is backed by proposed changes to the Business and Occupation (B&O) Tax.

This item adds ongoing General Fund appropriation for homelessness prevention through rental assistance payments. The 2025 Adopted Budget included $3.3 million for this same purpose. This item, when combined with the budget change titled "Funding for Eviction Legal Defense," brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

Funding for Eviction Legal Defense

Expenditures	$527,000

This item adds Payroll Expense Tax Fund authority to HSD for eviction legal defense related to tenant rent arrears. This work was previously done by the Seattle Department of Construction and Inspections (SDCI). This item when combined with the budget change titled "Funding for Rental Assistance" brings the total amount in HSD's budget for homelessness prevention and rental assistance to $11.5 million.

One-time Funding for Community Solutions Unsheltered Homelessness Pilot Initiative

Expenditures	$4,050,000

This item adds $4,050,000 in General Fund funding on a one-time basis for a low-barrier shelter, housing navigation, and aftercare services pilot. The funds will support a contract with the Downtown Seattle Association (DSA) and the Purpose Dignity Action (PDA) to provide outreach, navigation, and aftercare that connect individuals experiencing

homelessness to shelter and housing resources. This investment strengthens the City's capacity to support people experiencing homelessness with sustained, low-barrier services.

Establish Reserve to Mitigate Federal Funding Impacts to Shelter and Housing

Expenditures $9,350,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds appropriation to mitigate potential federal funding cuts for shelter and housing. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Funding to Open and Operate Non-Congregate, Service-Enhanced Shelter Beds

Expenditures $7,827,500

This item adds General Fund appropriation in HSD to begin a substantial, multiyear expansion of the city's capacity of non-congregate, service-enhanced shelter that will result in 305 additional shelter beds being opened and fully operating by the end of 2027 and allocates resources based on phased implementation over the next two years.

By Q4 2026, 155 new non-congregate, service-enhanced shelter beds will be open and serving clients; 2026 funding includes site identification, start-up costs, and three months of operating funds.

By Q4 2027, 305 non-congregate, service-enhanced shelter beds will be open and serving clients; 2027 funding includes site identification, start-up costs, and three months of operating funds for 150 new non-congregate, service-enhanced shelter beds. In addition, 2027 funding includes ongoing operations costs for the 155 non-congregate, service-enhanced beds that will come online in 2026.

Onsite services at all shelters will include case management and housing assistance, and for some units, intensive behavioral supports for unsheltered homeless adults living with significant un/under-treated challenges related to behavioral health and substance use disorders.

Increase Funding for Outreach

Expenditures $1,070,000

This item adds General Fund appropriation for We Deliver Care. We Deliver Care outreach workers establish relationships and earn the trust of individuals. They offer care and treatment services to individuals suffering from substance use disorder and using drugs in public places along Third Avenue and the Chinatown International District. This brings total ongoing funding for the We Deliver Care program to $3,470,000 in 2026.

Increase Funding for Diversion Capacity

Expenditures $5,000,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $5,000,000 in ongoing General Fund for the LEAD program, supported by the proposed Public Safety Sales Tax revenue. This investment backfills prior one-time appropriations and expiring federal grant dollars, enabling the program to sustain its current caseload and continue accepting law enforcement referrals citywide. With this funding LEAD will be able to prioritize and respond to the highest-need referrals across the City of Seattle. The City's total 2026 support of LEAD is $20.4 million.

Add Two Case Managers for Health 99 Response

Expenditures	$400,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $400,000 in 2026 in the General Fund to support two Case Managers, supported by the proposed Public Safety Sales Tax revenue. These case managers are part of the post-overdose team called Health 99 housed in the Seattle Fire Department. This investment continues the expansion of the City's Mobile Integrated Health program.

Funding for Detox and Inpatient Treatment Program

Expenditures	$2,850,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds General Fund appropriation dedicated for withdrawal management and intensive inpatient treatment bed capacity for those with substance use disorders (SUD). It is funded with new Public Safety Sales Tax revenue.

Funding for DESC Opioid Recovery & Care Access (ORCA) Patient Outreach Division (POD)

Expenditures	$1,240,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

The ORCA Center is part of DESC's Downtown Behavioral Health Clinic. The Center offers a safe, welcoming space for people to recover after an overdose, start medications for opioid use disorder (MOUD), and take the first steps toward stability. Services are available on a 24/7 basis.

This item adds ongoing funding for the ORCA POD, an outreach team that meets people wherever they are — on the street, in tents, RVs, or housing — to start MOUD and provide follow-up care. It is funded with new Public Safety Sales Tax revenue.

One-time Funding for Thunderbird Treatment Center

Expenditures	$1,800,000

The proposed budget includes revenues associated with the City's proposed Public Safety Sales Tax. The tax is anticipated to generate $39 million in revenue to the City in 2026.

This item adds $1.8 million to support the completion of renovations and construction to ensure a timely reopening of the Seattle Indian Health Board's Thunderbird Treatment Center in 2026. Once reopened, the Thunderbird Treatment Center will offer expanded behavioral health services for those struggling with substance use disorders. The 92-bed residential treatment facility will implement evidence-, practice-, and culturally-based activities, including Medications for Opioid Use Disorder (MOUD), traditional health services, and 15 dedicated beds for pregnant and parenting adults. It is funded with new Public Safety Sales Tax revenue.

One-time Funding to Prepare for New King County Crisis Center

Expenditures	$500,000

This item adds one-time General Fund for programs and improvements to facilitate safe conditions and allow for the successful implementation of King County's safety and security plan for the Crisis Care Center facility that will be located in Capitol Hill.

The investments will include increased cleaning, an analysis based on 'Crime Prevention through Environmental Design,' and the increased presence of first responders. The City's main objective is to build a safe and welcoming environment for residents, business owners, those who work in the area, and visitors to the city. Maintaining a multi-tiered security approach is crucial for creating a safe atmosphere. This approach has been modeled after the reopening of City Hall Park and the new waterfront park, which employ REACH services, ambassadors, security staff, and Seattle Police Department personnel.

Reduce Budget for a Strategic Advisor

Expenditures	$(195,000)

This change eliminates the budget for one FTE Strategic Advisor of $195,000 in 2026. This position added by Council in 2025 will be filled mid-year with a temporary employee to develop a North Seattle Safety Plan. There is no direct impact to current service levels.

Eliminate Funding for Consultant Contract

Expenditures	$(158,158)

This item reduces funding of $158,158 to conduct a landscape analysis to identify a community-based organization with capacity to administer Victim Compensation Fund. To date, no organization has been identified and the funds have remained unallocated. As a result, the funding is proposed for a reduction with no service-level impacts anticipated. The reduction will not impact the funds related to Victim Compensation Fund.

Community Development Block Grant (CDBG) for Opioid Facilities

Expenditures	$500,000
Revenues	$500,000

This item redirects CDBG 2026 grant appropriation from the Office of Economic Development (OED) to HSD for additional funding to support opioid facilities projects.

2% Non-Inflationary Provider Wage Increase

Expenditures	$5,071,213

In 2023, the University of Washington completed a provider wage study and the City Council passed Resolution 32094 concerning human services provider pay. In the resolution, the Council stated their intent to consider increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

In 2024, the adopted budget included a 2% provider pay increase. This item adds an additional ongoing 2% provider pay increase, totaling to 4% added between 2024 and 2026. The $5.1 million in this budget item is in addition to the SMC mandated inflationary contract increase of 2.6% ($6.6 million) in 2026.

One-time Funding for Food Banks

Expenditures	$3,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for food banks and brings total funding in HSD for food banks in the proposed budget to $6.5 million. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery—which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. HSD partners with local organizations in the Seattle Food Committee to increase city-wide food access through healthy, culturally responsive groceries. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

One-time Funding for Meal Programs

Expenditures	$1,000,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds one-time appropriation in HSD for meal programs and brings total funding in HSD for meal programs in the proposed budget to $2.9 million. Meal programs provide nutritious prepared meals to children, older adults, families, people experiencing homelessness, and other food insecure communities needing meals. Funds will support food purchase, staffing, donated food procurement, and other program operations. HSD partners with local organizations in the Meals Partnership Coalition to increase city-wide food access through healthy, culturally responsive meals. The funding is backed by proposed changes to the Business and Occupation (B&O) Tax.

Transfer Food Programs from General Fund to Sweeten Beverage Tax Fund

Expenditures	-

This item transfers $7,151,871 of General Fund budget for food programs in HSD to the Sweetened Beverage Tax Fund. There will be no change to programs or services.

Transfer Youth Programs to the Families, Education, Preschool, and Promise (FEPP) Levy

Expenditures	-

On November 5, 2025, Seattle voters will vote on the new Department of Education and Early Learning (DEEL) Families, Education, Preschool, and Promise (FEPP) levy renewal. The current FEPP Levy expires at the end of 2025, and the new levy will fund education-related initiatives in the city for six more years from 2026 to 2031. The 2026 budget includes funding for the first year of expenses, including funding for education and youth support programs in DEEL, the Human Services Department and Seattle Parks and Recreation.

This item transfers $10,508,998 of General Fund budget and $404,589 of Payroll Expense Tax budget for youth programs in HSD to the FEPP Levy. There will be no change to programs or services.

Reduce Funding for Evaluation of Family Support Programs

Expenditures	$(144,436)

This item reduces General Fund in HSD for family support evaluation. There is no impact core service delivery.

Align Building Lease Budget with Actual Costs

Expenditures	$(504,000)

This reduction is General Fund cost savings from lease renewals for HSD office space. There are no impacts to staffing levels or service delivery.

Reduce Admin Budget and Vacant Position

Expenditures	$(125,955)
Position Allocation	(1.00)

This item eliminates General Fund budget and one vacant FTE that supported HSD's Legislative & External Affairs (LEA) team.

Reduce Budget for Accounting Tech II Position

Expenditures	$(120,781)

This proposal reduces General Fund budget for a vacant position that supported the Finance team. The FTE will be repurposed to help with HSD's capital facilities work and will be funded with CDBG.

Reduce Human Resources Budget

Expenditures	$(15,000)

This item reduces General Fund budget for HSD's Human Resources team that was over budgeted.

Adjustment to HUD Grant Amounts to Align with Expected 2026 Award Amount

Expenditures	$(182,210)
Revenues	$(182,210)

This item adjusts federal grant awards to align with expected award amounts in 2026. It increases the Housing Opportunities for Persons with AIDS Grant by $5,637, decreases CDBG 2026 by $132,271 and decreases the Emergency Solutions Grant by $55,576.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(819,130)
Revenues	$(445,918)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Central Cost Adjustment

Expenditures	-

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

Correction to the Human Services Fund Budget

Expenditures	$(527,000)

Correction to erroneous budget added in the 2026 endorsed budget in CBA HSD-039-A-1.

Grant Budget Adjustment

Expenditures	$431,851
Revenues	$461,645

Technical adjustment in the Human Services Fund offsetting centrally administered adjustments to retirement contribution amounts and the annual wage increase increment.

Human Services Fund Revenue Correction

Revenues	$276,333

Adjusting revenue in the Human Services Fund to align with budgeted expense.

Ongoing Changes from Current Year Legislation

Expenditures	-
Position Allocation	10.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(56,223)
Revenues	$(26,082)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Transfer Contract Budget to KCRHA

Expenditures	-

This item transfers budget to the KCRHA budget program to align the KCRHA budget program with the 2026 KCRHA contract. The amount is in the KCRHA MSA budget in 2025. This is a technical correction and will not impact service levels.

Transfer Unified Care Team (UCT) Budget to UCT Budget Program

Expenditures	-

This item transfers HSD's Unified Care Team budget within HSD's Addressing Homelessness Budget Summary Level into the Unified Care Team budget program.

Fund Balancing Entry for the Opioid Settlement Fund

Revenues	$118,106

Human Services Department

This is a technical item to record a fund balancing entry for the 14510 Opioid Settlement Fund, which is primarily managed by the Human Services Department.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HSD - BO-HS-H1000 - Supporting Affordability and Livability				
00100 - General Fund	16,790,122	21,290,437	17,525,845	14,189,712
00155 - Sweetened Beverage Tax Fund	4,877,717	5,447,516	5,189,622	12,514,773
00164 - Unrestricted Cumulative Reserve Fund	500,000	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	82,645	-	-	-
14500 - Payroll Expense Tax	100,000	4,400	7,532	4,802
16200 - Human Services Fund	14,446,378	14,050,967	14,065,016	13,923,690
17876 - FEPP Levy 2025	-	-	-	104,169
Total for BSL: BO-HS-H1000	**36,796,863**	**40,793,320**	**36,788,015**	**40,737,146**
HSD - BO-HS-H2000 - Preparing Youth for Success				
00100 - General Fund	17,320,674	16,511,997	17,038,322	11,389,180
14000 - Coronavirus Local Fiscal Recovery Fund	(52,818)	-	-	-
14500 - Payroll Expense Tax	330,218	642,805	654,589	252,829
16200 - Human Services Fund	100,000	-	-	-
17876 - FEPP Levy 2025	-	-	-	5,975,267
Total for BSL: BO-HS-H2000	**17,698,074**	**17,154,802**	**17,692,911**	**17,617,275**
HSD - BO-HS-H3000 - Addressing Homelessness				
00100 - General Fund	136,322,828	118,817,489	124,858,095	152,204,851
12200 - Short-Term Rental Tax Fund	3,096,949	3,863,794	3,979,708	4,041,528
14000 - Coronavirus Local Fiscal Recovery Fund	1,174,581	-	-	-
14500 - Payroll Expense Tax	-	3,300,000	-	527,000
16200 - Human Services Fund	13,210,687	12,886,966	12,886,725	12,309,786
Total for BSL: BO-HS-H3000	**153,805,044**	**138,868,248**	**141,724,528**	**169,083,166**
HSD - BO-HS-H4000 - Supporting Safe Communities				
00100 - General Fund	55,616,371	56,142,180	60,959,035	63,404,759
14500 - Payroll Expense Tax	1,464,395	7,721,220	3,518,357	3,630,896
16200 - Human Services Fund	1,702,038	30,000	30,000	30,000
17876 - FEPP Levy 2025	-	-	-	4,869,427
Total for BSL: BO-HS-H4000	**58,782,804**	**63,893,400**	**64,507,392**	**71,935,082**
HSD - BO-HS-H5000 - Leadership and Administration				
00100 - General Fund	15,336,397	13,505,709	14,069,335	13,379,890

00155 - Sweetened Beverage Tax Fund	-	110,774	120,811	118,000
16200 - Human Services Fund	5,305,693	5,262,931	5,340,212	5,313,011
Total for BSL: BO-HS-H5000	**20,642,089**	**18,879,414**	**19,530,358**	**18,810,901**
HSD - BO-HS-H6000 - Promoting Healthy Aging				
00100 - General Fund	12,246,860	11,910,991	12,847,904	12,784,858
16200 - Human Services Fund	64,856,503	67,142,526	67,896,210	67,817,259
Total for BSL: BO-HS-H6000	**77,103,363**	**79,053,517**	**80,744,114**	**80,602,117**
HSD - BO-HS-H7000 - Promoting Public Health				
00100 - General Fund	16,299,232	24,354,348	24,595,440	31,012,137
14510 - Opioid Settlement Proceed Fund	1,669,315	1,895,229	1,910,847	1,910,305
16200 - Human Services Fund	-	-	-	500,000
17876 - FEPP Levy 2025	-	-	-	173,250
Total for BSL: BO-HS-H7000	**17,968,547**	**26,249,577**	**26,506,287**	**33,595,692**
Department Total	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**
Department Full-Time Equivalents Total*	**434.25**	**469.50**	**469.50**	**480.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Human Services Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	269,932,484	262,533,150	271,893,976	298,365,387
00155 - Sweetened Beverage Tax Fund	4,877,717	5,558,290	5,310,433	12,632,773
00164 - Unrestricted Cumulative Reserve Fund	500,000	-	-	-
12200 - Short-Term Rental Tax Fund	3,096,949	3,863,794	3,979,708	4,041,528
14000 - Coronavirus Local Fiscal Recovery Fund	1,204,408	-	-	-
14500 - Payroll Expense Tax	1,894,613	11,668,425	4,180,478	4,415,527
14510 - Opioid Settlement Proceed Fund	1,669,315	1,895,229	1,910,847	1,910,305
16200 - Human Services Fund	99,621,299	99,373,390	100,218,163	99,893,746
17876 - FEPP Levy 2025	-	-	-	11,122,113
Budget Totals for HSD	**382,796,784**	**384,892,278**	**387,493,604**	**432,381,380**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
333110	Ind Fed Grants	189,498	-	-	-
337010	Grants & Contr From Local Govt	(225)	-	-	-
360750	Misc Reimb Adj-Pers & Other	70,116	-	-	-
Total Revenues for: 00100 - General Fund		**259,390**	**-**	**-**	**-**
331110	Direct Fed Grants	1,196,171	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**1,196,171**	**-**	**-**	**-**
360750	Misc Reimb Adj-Pers & Other	17,736	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**17,736**	**-**	**-**	**-**
360420	Other Judgments & Settlements	-	1,776,631	1,792,199	1,792,199
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**-**	**1,776,631**	**1,792,199**	**1,792,199**
400000	Use of/Contribution to Fund Balance	-	118,598	118,648	118,106
Total Resources for:14510 - Opioid Settlement Proceed Fund		**-**	**1,895,229**	**1,910,847**	**1,910,305**
337080	Other Private Contrib & Dons	1,933	-	-	-
350180	Misc Fines & Penalties	100	-	-	-
Total Revenues for: 15220 - Community Services Donations		**2,033**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	2,532,432	-	-	-
331110	Direct Fed Grants	11,306,599	9,211,471	9,212,837	9,523,241
333000	Indirect Federal Grants	-	64,253	64,253	64,253
333110	Ind Fed Grants	40,486,822	57,452,381	58,116,962	55,546,099
334010	State Grants	40,240,291	22,437,895	22,441,420	24,932,712
337010	Grants & Contr From Local Govt	2,628,985	1,160,083	1,160,287	1,160,287
341000	General Government	-	46,833	46,833	46,833
341120	Data Proc-Tech/Operations	(1,000)	-	-	-
341300	Administrative Fees & Charges	-	3,346,374	3,347,173	5,247,173
350180	Misc Fines & Penalties	15,164	-	-	-
360020	Inv Earn-Residual Cash	442,375	1,900,000	1,900,000	-

360900	Miscellaneous Revs-Other Rev	8,713	-	-	-
397010	Operating Transfers In	4,691,844	-	-	-
397200	Interfund Revenue	2,490,816	3,091,746	3,095,270	3,096,815
Total Revenues for: 16200 - Human Services Fund		**104,843,042**	**98,711,037**	**99,385,036**	**99,617,414**
400000	Use of/Contribution to Fund Balance	-	135,353	306,127	276,332
Total Resources for:16200 - Human Services Fund		**104,843,042**	**98,846,390**	**99,691,163**	**99,893,746**
Total HSD Resources		**106,318,373**	**100,741,619**	**101,602,010**	**101,804,051**

Appropriations by Budget Summary Level and Program

HSD - BO-HS-H1000 - Supporting Affordability and Livability

The purpose of the Supporting Affordability & Livability Budget Summary Level is to support programs that promote affordability to Seattle residents with low incomes.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access to Services	5,471,964	6,893,244	7,047,346	6,806,074
Community Facilities	5,821,675	7,578,675	3,594,308	3,457,949
Emergency Preparedness and Program Administration	378,475	437,109	464,451	466,550
Food & Nutrition	25,124,749	25,884,292	25,681,910	30,006,574
Total	**36,796,863**	**40,793,320**	**36,788,015**	**40,737,146**
Full-time Equivalents Total*	45.35	49.10	49.10	49.10

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Supporting Affordability and Livability Budget Summary Level:

Access to Services

The purpose of the Access to Services Program is to provide information and access to community resources that support affordability and livability, including utility payment assistance to low income residents in the City of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Access to Services	5,471,964	6,893,244	7,047,346	6,806,074
Full Time Equivalents Total	18.10	20.13	20.13	20.13

Community Facilities

The purpose of the Community Facilities Program is to support the construction of facilities that are primarily for the benefit of low-income people in Seattle, including childcare facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Facilities	5,821,675	7,578,675	3,594,308	3,457,949
Full Time Equivalents Total	9.00	8.50	8.50	8.50

Emergency Preparedness and Program Administration

This Budget Summary Level is being combined with the Affordability and Livability Budget Summary Level in the 2019 Budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Preparedness and Program Administration	378,475	437,109	464,451	466,550
Full Time Equivalents Total	3.00	1.00	1.00	1.00

Food & Nutrition

The purpose of the Food & Nutrition Program is to provide access to nutritious, affordable, and culturally relevant food and education to children in childcare programs and other settings, older adults, and individuals with low incomes.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Food & Nutrition	25,124,749	25,884,292	25,681,910	30,006,574
Full Time Equivalents Total	15.25	19.47	19.47	19.47

HSD - BO-HS-H2000 - Preparing Youth for Success

The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth and young adults develop and succeed.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Family Support	7,878,906	7,626,343	7,860,862	7,990,846
Safety	-	43,000	-	-
Youth Development	9,819,168	9,485,459	9,832,049	9,626,429
Total	**17,698,074**	**17,154,802**	**17,692,911**	**17,617,275**
Full-time Equivalents Total*	24.65	19.62	19.62	20.62

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Preparing Youth for Success Budget Summary Level:

Family Support

The purpose of the Family Support Program is to focus on strengthening and empowering families, through systems navigation support and family management, so that youth in Seattle successfully transition into adulthood.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Family Support	7,878,906	7,626,343	7,860,862	7,990,846
Full Time Equivalents Total	5.80	4.05	4.05	4.05

Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice

system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safety	-	43,000	-	-

Youth Development

The purpose of the Youth Development Program is to provide youth with strength-based experiences and employment and training which helps them to become more socially, culturally, emotionally, physically and cognitively competent.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Youth Development	9,819,168	9,485,459	9,832,049	9,626,429
Full Time Equivalents Total	18.85	15.57	15.57	16.57

HSD - BO-HS-H3000 - Addressing Homelessness

The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City-Managed Homelessness Programs	12,679,775	21,692,039	18,914,602	36,062,843
Contract Oversight and Administration	921,444	1,933,069	1,977,603	1,965,619
Homeless Outreach and Provider Ecosystem (HOPE) Team	2,938,224	5,812,963	6,034,925	(4,252)
Homelessness Prevention and Support	-	-	-	-
King County Regional Homelessness Authority	137,265,601	109,430,178	114,797,398	125,390,325
Navigation Team	-	-	-	-
Shelters & Housing	-	-	-	-
Unified Care Team	-	-	-	5,668,631
Total	**153,805,044**	**138,868,248**	**141,724,528**	**169,083,166**
Full-time Equivalents Total*	14.00	40.00	40.00	40.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Addressing Homelessness Budget Summary Level:

City-Managed Homelessness Programs

The purpose of the City-Managed Homelessness Programs Budget Program is to provide funding for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional Homelessness Authority.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City-Managed Homelessness Programs	12,679,775	21,692,039	18,914,602	36,062,843
Full Time Equivalents Total	2.00	-	-	-

Contract Oversight and Administration

The purpose of the Contract Oversight and Administration budget program is to fund staff responsible for managing contracts and outcomes with the City's homelessness providers, including the City's contract with the King County Regional Homelessness Authority.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Contract Oversight and Administration	921,444	1,933,069	1,977,603	1,965,619
Full Time Equivalents Total	3.00	8.00	8.00	8.00

Homeless Outreach and Provider Ecosystem (HOPE) Team

The purpose of the HOPE team budget program is to provide funding for the City's work to conduct outreach to and mitigate the impacts of those living unsheltered.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Homeless Outreach and Provider Ecosystem (HOPE) Team	2,938,224	5,812,963	6,034,925	(4,252)
Full Time Equivalents Total	9.00	32.00	32.00	32.00

Homelessness Prevention and Support

The purpose of the Homelessness Prevention and Support Program is to provide outreach and support services to homeless individuals and prevention programs which assist those at risk of homelessness so they remain housed. This budget program is no longer in use as of the 2021 Proposed Budget.

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

King County Regional Homelessness Authority

The purpose of the King County Regional Homelessness Authority budget program is to provide funding to support the operations and programs of organization responsible for supporting those experiencing homelessness in the Seattle/King County region.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
King County Regional Homelessness Authority	137,265,601	109,430,178	114,797,398	125,390,325

Navigation Team

The purpose of the Navigation Team program is to coordinate a response to unauthorized homeless encampments by referring individuals to safe sleeping programs and addressing the environmental issues in the encampment areas. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Navigation Team	-	-	-	-

Shelters & Housing

The purpose of the Shelters and Housing Program is to support homeless individuals in moving to permanent housing through temporary safe sleeping spaces and supportive housing programs. This budget program is no longer in use as of the 2021 Proposed Budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shelters & Housing	-	-	-	-

Unified Care Team

To provide outreach and coordination services to unhoused people in Seattle to support their transition to shelter and housing.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Unified Care Team	-	-	-	5,668,631

HSD - BO-HS-H4000 - Supporting Safe Communities

The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Advocacy	-	-	-	-
Community Safety	37,518,207	39,568,764	39,584,681	46,844,807
Gender-Based Violence Services	-	500,000	500,000	500,000
Gender-Based Violence Services	15,921,558	15,458,811	15,804,696	16,124,675
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	3,066,239	3,699,874	3,848,372	3,699,462
Support Services	-	-	-	-
Victim Advocacy	2,276,799	4,665,951	4,769,643	4,766,138
Total	**58,782,804**	**63,893,400**	**64,507,392**	**71,935,082**
Full-time Equivalents Total*	39.50	46.00	46.00	46.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Human Services Department

The following information summarizes the programs in Supporting Safe Communities Budget Summary Level:

Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Advocacy	-	-	-	-

Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Safety	37,518,207	39,568,764	39,584,681	46,844,807
Full Time Equivalents Total	4.50	1.00	1.00	1.00

Gender-Based Violence Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Gender-Based Violence Services	15,921,558	15,958,811	16,304,696	16,624,675

Prevention & Intervention

The purpose of the Prevention and Intervention Program is to support survivors and those at risk of domestic violence and sexual assault with education and therapeutic services to maintain their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Prevention & Intervention	-	-	-	-

Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safe Communities Division Administration	3,066,239	3,699,874	3,848,372	3,699,462
Full Time Equivalents Total	17.00	21.00	21.00	21.00

Support Services

The purpose of the Supportive Services Program is to provide services to survivors of domestic violence and sexual assault including shelter, housing, support groups, and legal services. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Support Services	-	-	-	-

Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Victim Advocacy	2,276,799	4,665,951	4,769,643	4,766,138
Full Time Equivalents Total	18.00	24.00	24.00	24.00

HSD - BO-HS-H5000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	(1,544)	-	-	-
Cost Pool	1,283	-	-	-
Departmental Indirect Costs	20,828,146	18,879,414	19,530,358	18,810,901
Divisional Indirect Costs	11,106,245	-	-	-
Indirect Cost Recovery	(11,106,245)	-	-	-
Paid Time Off	645,146	-	-	-
Pooled Benefits	(830,942)	-	-	-
Total	**20,642,089**	**18,879,414**	**19,530,358**	**18,810,901**
Full-time Equivalents Total*	78.00	77.50	77.50	76.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	(1,544)	-	-	-

Cost Pool

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cost Pool	1,283	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	20,828,146	18,879,414	19,530,358	18,810,901
Full Time Equivalents Total	78.00	77.50	77.50	76.50

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units such as costs related to divisional management or training. The Human Services Department budgets all divisional indirect costs within the direct service Budget Summary Level beginning in the 2019 budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	11,106,245	-	-	-

Indirect Cost Recovery

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. The Human Services Department will be discontinuing allocation of indirect costs to direct services in the 2019 budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery	(11,106,245)	-	-	-

Paid Time Off

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Paid Time Off	645,146	-	-	-

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(830,942)	-	-	-

HSD - BO-HS-H6000 - Promoting Healthy Aging

The purpose of the Promoting Healthy Aging Budget Summary Level is to provide programs that improve choice, promote independence, and enhance the quality of life for older people and adults with disabilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Care Coordination	3,970,736	2,577,763	2,677,755	2,694,901
Case Management	53,016,501	58,313,600	58,745,806	58,618,433
Healthy Aging	20,116,125	18,162,154	19,320,553	19,288,782
Total	**77,103,363**	**79,053,517**	**80,744,114**	**80,602,117**
Full-time Equivalents Total*	227.75	230.78	230.78	239.78

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Promoting Healthy Aging Budget Summary Level:

Care Coordination

The purpose of the Care Coordination Program is to support unpaid family caregivers with respite care and other services to enable them to continue caregiving.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Care Coordination	3,970,736	2,577,763	2,677,755	2,694,901
Full Time Equivalents Total	2.31	11.30	11.30	11.30

Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Case Management	53,016,501	58,313,600	58,745,806	58,618,433
Full Time Equivalents Total	198.92	184.93	184.93	184.93

Healthy Aging

The purpose of the Healthy Aging Program is to provide older adults with resources and activities that promote social engagement and good health.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Aging	20,116,125	18,162,154	19,320,553	19,288,782
Full Time Equivalents Total	26.52	34.55	34.55	43.55

HSD - BO-HS-H7000 - Promoting Public Health

The purpose of the Promoting Public Health Budget Summary Level is to provide programs that give access to chemical and dependency services and reduce the disparities in health among the Seattle population.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HIV Management	588,920	672,816	712,185	733,182
Physical Health Care	17,379,627	25,576,761	25,794,101	32,862,510
Total	**17,968,547**	**26,249,577**	**26,506,287**	**33,595,692**
Full-time Equivalents Total*	5.00	6.50	6.50	8.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Promoting Public Health Budget Summary Level:

HIV Management

The purpose of the HIV Management Program is to support low-income individuals living with HIV with case management services to improve their quality of life and to provide education to prevent HIV transmission.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HIV Management	588,920	672,816	712,185	733,182

Physical Health Care

The purpose of the Physical Health Care Program is to improve access to medical care and other health resources to vulnerable populations in Seattle including homeless individuals, families, and adults.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Physical Health Care	17,379,627	25,576,761	25,794,101	32,862,510
Full Time Equivalents Total	5.00	6.50	6.50	8.50

Office for Civil Rights

Derrick Wheeler-Smith, Director

(206) 684-4500

www.seattle.gov/civilrights/

Department Overview

The Office for Civil Rights (OCR) envisions a city of thriving and powerful communities that foster shared healing and belonging. The OCR enforces laws against illegal discrimination in employment, housing, public accommodations, contracting, Title VI, and ADA Title II in the City of Seattle. We also lead the Race and Social Justice Initiative (RSJI) which is the City of Seattle's long-term commitment to ending disparities and achieving racial equity in Seattle. OCR's provides leadership to uphold civil rights, and advance racial equity also includes:

- Partnering with communities to inform policy development and community investment strategies;
- Enforcing City, state and federal anti-discrimination laws;
- Providing free civil rights trainings and technical assistance to businesses and community groups;
- Conducting data-driven policy research and analysis;
- Staffing the City of Seattle's Disability, LGBTQ, Human Rights, and Women's commissions;
- Administering the City of Seattle's Participatory Budgeting process; and
- Providing Race and Social Justice training, events, and technical assistance to City of Seattle employees.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	8,419,334	7,863,947	8,185,747	8,256,536
Total Operations	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Total Appropriations	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Full-Time Equivalents Total*	38.50	35.00	35.00	35.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains core services and staffing for the Office for Civil Rights (OCR). OCR's 2026 Proposed Budget is nearly 5% more than the 2025 Adopted Budget. Changes to OCR's budget include funding to compile a Housing Reparations Report to analyze historical City policies that have contributed to discriminatory housing treatment towards descendants of Black slaves. The budget also includes changes for annual wage adjustments and increased internal service costs. The department will continue to invest in civil rights enforcement, policy analysis, support four city commissions, and be the lead for the City's Race and Social Justice Initiative.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services

due to the General Fund deficit, budget adjustments were made to department-wide operational expenses.

Incremental Budget Changes

Office for Civil Rights

	2026 Budget	FTE
Total 2026 Endorsed Budget	**8,185,747**	**35.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	153,236	-
Proposed Operating		
Housing Reparations Study	50,000	-
Operational Expenses Adjustment	(57,500)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(70,925)	-
General Fund Revenue Adjustment	-	-
SCERS Retirement Contribution Rate Reduction	(4,021)	-
Total Incremental Changes	**$70,790**	**-**
Total 2026 Proposed Budget	**$8,256,536**	**35.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $153,236

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Housing Reparations Study

Expenditures $50,000

Building off the City's past investments and studies, this item adds $50,000 one-time for OCR to compile a housing reparations report that analyzes historical City laws, policies, and/or practices that were discriminatory towards descendants of Black slaves and resulted in quantifiable harm to this community. This report will include an analysis of redlining, racially discriminatory housing covenants, and other biased housing policies. As part of this work, OCR will also compile other local, state, federal, genealogical, and academic analyses on the impacts of racial discrimination towards descendants of Black slaves. These funds may be used to support external stakeholder engagement and related program costs.

Operational Expenses Adjustment

Expenditures $(57,500)

This item reduces operational expenses by 31%, leaving a budget of $128,000. This reduction will be distributed across the department's operational budget lines with a focus on limiting outreach and engagement activities, consolidating and equipment, leadership development consultant contracts and other department contracts.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(70,925)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

General Fund Revenue Adjustment

Revenues $(3,500)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

SCERS Retirement Contribution Rate Reduction

Expenditures $(4,021)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office for Civil Rights

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OCR - BO-CR-X1R00 - Civil Rights				
00100 - General Fund	8,419,334	7,863,947	8,185,747	8,256,536
Total for BSL: BO-CR-X1R00	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Department Total	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Department Full-Time Equivalents Total*	**38.50**	**35.00**	**35.00**	**35.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office for Civil Rights

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	8,419,334	7,863,947	8,185,747	8,256,536
Budget Totals for OCR	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	478,516	874,336	921,966	921,966
360590	Program Income	40,200	20,100	20,100	16,600
Total Revenues for: 00100 - General Fund		**518,716**	**894,436**	**942,066**	**938,566**
Total OCR Resources		**518,716**	**894,436**	**942,066**	**938,566**

Office for Civil Rights

Appropriations by Budget Summary Level and Program

OCR - BO-CR-X1R00 - Civil Rights

The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Rights Enforcement	2,087,057	1,966,067	2,064,174	2,089,025
Commissions	609,056	595,467	595,467	612,996
Community Investments	1,639,005	530,000	510,000	570,000
Leadership and Administration	3,024,503	2,192,749	2,294,763	2,603,964
Policy	460,471	1,161,321	1,228,871	1,126,724
RSJI	599,241	1,418,342	1,492,471	1,253,827
Total	**8,419,334**	**7,863,947**	**8,185,747**	**8,256,536**
Full-time Equivalents Total*	38.50	35.00	35.00	35.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Civil Rights Budget Summary Level:

Civil Rights Enforcement

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Rights Enforcement	2,087,057	1,966,067	2,064,174	2,089,025
Full Time Equivalents Total	14.50	14.00	14.00	14.00

Commissions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commissions	609,056	595,467	595,467	612,996
Full Time Equivalents Total	-	4.00	4.00	4.00

Community Investments

Office for Civil Rights

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Investments	1,639,005	530,000	510,000	570,000
Full Time Equivalents Total	3.00	-	-	-

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	3,024,503	2,192,749	2,294,763	2,603,964
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Policy

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Policy	460,471	1,161,321	1,228,871	1,126,724
Full Time Equivalents Total	8.00	6.00	6.00	6.00

RSJI

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
RSJI	599,241	1,418,342	1,492,471	1,253,827
Full Time Equivalents Total	8.00	6.00	6.00	6.00

Seattle Department of Construction and Inspections

Kye Lee, Interim Director

206-256-6815

www.seattle.gov/sdci

Department Overview

The Seattle Department of Construction and Inspections (SDCI) administers City ordinances regulating building construction, the use of land, and housing. It supports key City priorities, including delivering essential City services and building safer, more just communities.

SDCI is responsible for developing and enforcing policies and codes related to public safety, environmental protection, land use, construction and rental housing, including:

- Economic Displacement Relocation Assistance (EDRA) program
- Environmentally Critical Areas Ordinance (ECA)
- Housing and Building Maintenance Code (HBMC)
- Just Cause Eviction Ordinance
- Rental Registration and Inspection Ordinance (RRIO)
- Seattle Building and Residential Codes
- Seattle Condominium and Cooperative Conversion Ordinances
- Seattle Electrical Code
- Seattle Energy Code
- Seattle Grading Code
- Seattle Land Use Code
- Seattle Mechanical Code
- Seattle Noise Ordinance
- Seattle Rental Agreement Regulation Ordinance
- Seattle Shoreline Master Program (SSMP)
- Seattle Tenant Relocation Assistance Ordinance (TRAO)
- Seattle Tree Protection Ordinance
- State Environmental Policy Act (SEPA)
- Stormwater Code
- Tree Service Provider Registry

SDCI reviews land use and construction-related permits, annually approving more than 55,000 permits and performing approximately 240,000 on-site and 5,000 virtual inspections. SDCI's work includes permit review and community involvement with Master Use Permits (MUPs); shoreline permits and design review; review and approval of permits for construction, mechanical systems, site development, elevators, electrical installation, boilers, furnaces, refrigeration, signs and billboards; field inspections for all construction and trade-related permits; annual maintenance inspections of boilers, elevators, and refrigeration equipment; and home seismic retrofits.

SDCI also enforces compliance with the codes and handles approximately 40,000 contacts per year at the Code Compliance Complaint Center.

SDCI operations are funded by a variety of fees and General Fund resources. SDCI must demonstrate that its fees are set to recover no more than the cost of related services. To provide this accountability, SDCI uses cost accounting to measure the full cost of its programs. Each program is allocated a share of departmental administration and other overhead costs to calculate the revenue requirements of the program.

Seattle Department of Construction and Inspections

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	12,053,208	8,347,090	8,738,640	9,103,098
Other Funding - Operating	104,488,585	114,128,174	118,035,763	116,889,427
Total Operations	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Total Appropriations	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Full-Time Equivalents Total*	482.00	462.00	462.00	452.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

2026 Investment Areas

Despite challenging revenue circumstances, the Department of Construction and Inspections is making numerous new investments towards 2026 mayoral priorities. The 2026 Proposed Budget includes three new investments in the Department of Construction and Inspections that are backed by the General Fund. These investments include:

1. Green Hotels: $283,800 for a temporary position and contracted services related to setting up a program that sets new standards for green hotels. The funding is meant to be one-time for two years;

2. Tree Conservation Incentive Program: $100,000 on-going for the development of a conservation easement program to incentivize tree preservation on private property and make incentive payments; and

3. Permitting and Customer Trust (PACT) Technology Improvements: $750,000 to support AI-powered permitting improvements to improve the customer experience.

Permit Revenue Challenges and Changes

Building permitting volume has changed since the end of the 2010s, when permitting volumes and valuations reached record levels. An uncertain economic climate and higher interest rates have dampened development nationwide. The City of Seattle continues to see steady permitting activity for smaller projects; however, building valuations have decreased. In addition, regulatory changes at the state and local level have impacted permitting applications and permitting revenues. The number of Master Use Permit (MUP) applications are substantially decreasing due to State and local exemptions from Design Review and SEPA review. The 2025 projected MUP application volumes are expected to be 65% lower than 2019 levels. In addition, construction permit applications are projected to be 20% lower across the same period.

Through August 2025, the Seattle Department of Construction and Inspections (SDCI) generated $1.5 billion in intake valuation and has issued permits totaling $1.5 billion in project valuation. SDCI anticipates an additional $1.1 billion in intake valuation for the rest of 2025. SDCI has not generated intake valuations as low as $2.6 billion since 2009's level of $2.2 billion in project valuation. SDCI's intake valuation was over $5 billion in 2021, and the intake valuation has declined over the past four years; the intake valuation was over $3 billion in 2024.

Except for Code Compliance and Land Use Code Development, SDCI is primarily fee supported, and its fees and charges are necessary to fund its permitting and inspections operations. Per state law and Seattle Municipal Code,

all fees collected by SDCI for processing and inspecting permits are used for that purpose, and the fee structure is established accordingly.

Due to declining permitting activity and revenues in SDCI's Construction and Inspections Fund, the 2025 Adopted Budget sunsets 9 positions in January 2025, which is earlier than previously planned, and defunds an additional 6 positions to align the budget with the volume of anticipated work. A 2025 Mid-Year budget adjustment abrogated an additional 11 positions and defunded 3 more positions to continue the alignment of the budget with the volume of work. The proposed budget also includes reductions in labor costs of two vacant positions that were fully budgeted in the Construction and Inspections Fund.

The 2026 Endorsed Budget includes a 6.5% annual inflationary fee adjustment to recover the costs of permitting and inspections. Recognizing that additional permitting staff layoffs would affect permit issuance timelines, the 2026 Proposed Budget legislation includes an additional 18% increase in value-based building development plan review and permit fees to compensate for an expected decline in major building permit applications. The proposed budget legislation also includes changes to permit and inspection certificate fees for Rental Registration and Inspection Ordinance (RRIO), electrical OTC permit fees, some tree review items and creates a subsidy for unreinforced masonry projects to incentivize projects that improve public safety and resiliency of neighborhoods with historic buildings.

Maintaining Core Services

The proposed budget maintains core services for the Seattle Department of Construction and Inspections and continues to fund eviction legal defense. Moving forward, all rental assistance will be consolidated in the Department of Human Services. SDCI will continue staffing the code compliance complaint center, responding to reports of vacant buildings, and developing policies to help unreinforced masonry buildings survive the next earthquake.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services in a context of less General Fund, several items shift resources in the organization to move existing resources to areas of work that are eligible for reimbursement by permit fees for various reasons.

Incremental Budget Changes

Seattle Department of Construction and Inspections

	2026 Budget	FTE
Total 2026 Endorsed Budget	**126,774,403**	**462.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(355,408)	-
Proposed Operating		
Green Hotels	283,787	-
Tree Conservation Incentive Program	100,000	-
Permitting Accountability and Customer Trust (PACT) Technology Improvements	750,000	-
Rental Registration and Inspection Ordinance (RRIO) Compliance Lead and Customer Support	(38,758)	1.00
Transfer Budget and Position to Customer Success Division	-	-
Sunset Position Updates	(148,589)	(1.00)
Transfer Planning & Development Specialist Position to Finance	-	-
Transfer Position to Code Compliance and Reclass	13,057	-
Shift Funding for Land Use Code Development Position	-	-
Defund Strategic Advisor 2 Pocket	(183,787)	-
Defund Information Technology Professional Pocket	(202,270)	-
Construction and Inspection Fund 2026 Revenue Adjustment	-	-
Proposed Technical		
Fund Balancing	-	-
Sound Transit Permit Facilitator	169,818	1.00
Abrogate Sunset Positions	-	(11.00)
Overhead Technical Adjustment	(100,422)	-
Update Revenues Based on August Forecast	-	-
Bargained Annual Wage Adjustment to Base Budget	(1,007,936)	-
SCERS Retirement Contribution Rate Reduction	(61,370)	-
Correcting Error at Account Code Level	-	-
Total Incremental Changes	**$(781,878)**	**(10.00)**
Total 2026 Proposed Budget	**$125,992,525**	**452.00**

Seattle Department of Construction and Inspections

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(355,408)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Green Hotels

Expenditures $283,787

This item provides $283,787 of General Fund in 2026 for establishment of new sustainability and development standards for hotel construction. An equal amount of funding will be budgeted in 2027 for the two-year initiative. Funding includes the cost of temporary staff who will manage the new permitting process and serve as a liaison between stakeholders and the City, ensuring effective support throughout the process of establishing the standards.

Tree Conservation Incentive Program

Expenditures $100,000

This item provides $100,000 of ongoing General Fund in SDCI to support the development of a conservation easement program to incentivize tree preservation on private property and provide incentive payments. The city will work with key external partners to design the program and make recommendations concerning implementation. The funding may be used for consulting support or contracting with a non-profit partner. Additional City funding and staffing support will be necessary to fully operationalize the program.

Permitting Accountability and Customer Trust (PACT) Technology Improvements

Expenditures $750,000

This item adds General Fund to the Department of Construction and Inspections to support AI-powered permitting improvements. Of this amount, $500,000 is one-time funding to purchase software that improves the applicant experience by providing tools to strengthen permit submittals. An additional $250,000 is to support integration with existing systems, and ongoing subscription costs. This investment will help applicants understand citywide expectations early and receive customized guidance to improve application quality before formal review. This investment is expected to reduce processing time by improving application accuracy and allowing staff to focus on higher-value work, such as moving permits more efficiently through the citywide review process.

Rental Registration and Inspection Ordinance (RRIO) Compliance Lead and Customer Support

Expenditures $(38,758)

Position Allocation 1.00

This item converts ongoing non-labor budget for consultant services to budget for a position to support the enforcement function of RRIO compliance and customer support.

Transfer Budget and Position to Customer Success Division

Expenditures	-
Position Allocation	-

This item transfers one position from Leadership & Administration to the Customer Success division. This change will provide much needed capacity to expedite permits by having the position staff SDCI's Seattle Municipal Tower 4th floor kiosk.

Sunset Position Updates

Expenditures	$(148,589)
Position Allocation	(1.00)

This item extends sunset dates of 4.0 FTE Inspections positions through 2028, removes 1.0 FTE Inspections position, and converts 2.0 FTE Inspections positions. It also makes one sunsetting position a regular, full-time position by removing the sunset date. This item is supported by permit fees and RRIO fees in the Construction and Inspections Fund.

Transfer Planning & Development Specialist Position to Finance

Expenditures	-
Position Allocation	-

This item transfers one Planning & Development Specialist position from the Code Compliance Division to the Finance and Accounting Division in Seattle Department of Construction and Inspections to better align the budget for the position with the work the position will be doing on contracts for the department.

Transfer Position to Code Compliance and Reclass

Expenditures	$13,057
Position Allocation	-

This item transfers 1.0 FTE from the Leadership & Administration to Compliance and adds funding to reclassify the position from Accounting Technician II to Administrative Specialist III to better reflect current duties of an admin for the Inspection Support Analyst team.

Shift Funding for Land Use Code Development Position

Expenditures	-

This item shifts $170,000 from the General Fund to the Construction and Inspection Fund to better align the work the position performs with the budget for the position. Currently, this Land Use Code Development position performs critical work to maintain compliance with state and federal mandates governing floodplains, environmentally critical areas, and shoreline management. This work forms the technical and regulatory foundation for reviewing permit applications in floodplains and environmentally critical areas, and within the Shoreline District.

Defund Strategic Advisor 2 Pocket

Expenditures	$(183,787)

This ongoing item defunds 1.0 FTE Strategic Advisor 2 in the Process Improvements division. The position will remain vacant and this action is necessary to align budget with anticipated expenditures. While this is a critical position that works on technology processes, SDCI will reprioritize the work among other team members, given fewer projects moving forward due to decreased revenues.

Defund Information Technology Professional Pocket

Expenditures	$(202,270)

This ongoing item defunds 1.0 FTE Information Technology Professional from the Process Improvements division. The position will remain vacant, and this action is necessary to align budget with anticipated expenditures. While this is a critical position that works on technology investments, SDCI will reprioritize the work among other team members, given fewer projects moving forward due to decreased revenues.

Construction and Inspection Fund 2026 Revenue Adjustment

Revenues	$(1,449,148)

This item adjusts Construction and Inspections Fund revenues to align with the 2026 revenue forecast. This item does include revenue changes associated with SDCI's fee changes for 2026 Fee Legislation.

Proposed Technical

Fund Balancing

Revenues	$9,602,177

This item balances revenues and expenditures in the Construction and Inspections Fund.

Sound Transit Permit Facilitator

Expenditures	$169,818
Revenues	$169,818
Position Allocation	1.00

This item adds ongoing budget and position authority for 1.0 FTE Strategic Advisor 1, General Government. The position was originally authorized in the Sound Transit 3 (ST3) stand-alone legislation in 2025. This is a technical item to make the position authority ongoing. It will be funded through Permit Fees in the Construction and Inspections Fund, which will be reimbursed by Sound Transit.

Abrogate Sunset Positions

Position Allocation	(11.00)

This item abrogates 11.0 FTE Sunset Positions in the Seattle Department of Construction & Inspections (SDCI). This action makes a 2025 Mid-Year Budget reduction ongoing.

Overhead Technical Adjustment

Expenditures	$(100,422)

This item adjusts the distribution of indirect overheard expenses across programs in the Seattle Department of Construction and Inspections (SDCI).

Update Revenues Based on August Forecast

Revenues	$245,000

This item reflects the increase in General Fund revenues from 2026 Endorsed that were reflected in the August 2025 revenue forecast. This increase is an estimate based on actual penalty fees increasing in 2025.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(1,007,936)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(61,370)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Correcting Error at Account Code Level

Expenditures -

Correcting error at account code level to fix a negative account balance in Code Compliance due to 2025 CR SDCI-116

Seattle Department of Construction and Inspections

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SDCI - BO-CI-U2000 - Land Use & Engineering Services				
00100 - General Fund	-	-	-	383,787
48100 - Construction and Inspections	-	45,005,966	45,056,784	45,194,442
Total for BSL: BO-CI-U2000	**-**	**45,005,966**	**45,056,784**	**45,578,229**
SDCI - BO-CI-U2100 - Customer Success				
00100 - General Fund	-	84,147	56,497	63,971
48100 - Construction and Inspections	-	12,109,283	12,411,276	12,542,803
Total for BSL: BO-CI-U2100	**-**	**12,193,430**	**12,467,773**	**12,606,775**
SDCI - BO-CI-U2200 - Land Use Services				
00100 - General Fund	242,074	-	-	-
48100 - Construction and Inspections	23,264,506	-	-	-
Total for BSL: BO-CI-U2200	**23,506,580**	**-**	**-**	**-**
SDCI - BO-CI-U2300 - Permit Services				
48100 - Construction and Inspections	30,726,693	-	-	-
Total for BSL: BO-CI-U2300	**30,726,693**	**-**	**-**	**-**
SDCI - BO-CI-U23A0 - Inspections				
00100 - General Fund	223,837	-	-	-
48100 - Construction and Inspections	32,833,116	34,010,816	35,656,151	34,745,390
Total for BSL: BO-CI-U23A0	**33,056,953**	**34,010,816**	**35,656,151**	**34,745,390**
SDCI - BO-CI-U2400 - Compliance				
00100 - General Fund	10,196,517	7,118,521	7,478,656	7,005,857
00164 - Unrestricted Cumulative Reserve Fund	137,459	151,699	157,009	154,655
14500 - Payroll Expense Tax	454,990	1,586,015	1,586,015	1,586,022
30010 - REET I Capital Fund	345,087	360,000	360,000	360,000
48100 - Construction and Inspections	5,965,620	6,247,718	6,537,684	6,645,037
Total for BSL: BO-CI-U2400	**17,099,672**	**15,463,953**	**16,119,364**	**15,751,571**
SDCI - BO-CI-U2500 - Leadership and Administration				
48100 - Construction and Inspections	-	-	552,382	-
Total for BSL: BO-CI-U2500	**-**	**-**	**552,382**	**-**
SDCI - BO-CI-U2600 - Government Policy, Safety & Support				
00100 - General Fund	1,390,780	1,144,422	1,203,487	899,483

48100 - Construction and Inspections	1,549,069	1,764,283	1,846,164	2,093,113
Total for BSL: BO-CI-U2600	**2,939,849**	**2,908,704**	**3,049,651**	**2,992,595**
SDCI - BO-CI-U2700 - Process Improvements				
48100 - Construction and Inspections	-	4,195,089	4,320,396	3,682,320
Total for BSL: BO-CI-U2700	**-**	**4,195,089**	**4,320,396**	**3,682,320**
SDCI - BO-CI-U2800 - Process Improvements & Technology				
48100 - Construction and Inspections	9,212,046	-	-	-
Total for BSL: BO-CI-U2800	**9,212,046**	**-**	**-**	**-**
SDCI - BO-CI-U2900 - Technology Investments				
00100 - General Fund	-	-	-	750,000
48100 - Construction and Inspections	-	8,697,306	9,551,903	9,885,646
Total for BSL: BO-CI-U2900	**-**	**8,697,306**	**9,551,903**	**10,635,646**
Department Total	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**
Department Full-Time Equivalents Total*	**482.00**	**462.00**	**462.00**	**452.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Department of Construction and Inspections

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	12,053,208	8,347,090	8,738,640	9,103,098
00164 - Unrestricted Cumulative Reserve Fund	137,459	151,699	157,009	154,655
14500 - Payroll Expense Tax	454,990	1,586,015	1,586,015	1,586,022
30010 - REET I Capital Fund	345,087	360,000	360,000	360,000
48100 - Construction and Inspections	103,551,050	112,030,460	115,932,739	114,788,750
Budget Totals for SDCI	**116,541,792**	**122,475,264**	**126,774,403**	**125,992,525**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
334010	State Grants	6,963	-	-	-
341900	General Government-Other Rev	7,100	5,000	5,000	10,000
350020	Fines/Forfeits-Non-Pkg Infract	307,084	170,000	170,000	300,000
350180	Misc Fines & Penalties	649,820	300,000	300,000	410,000
Total Revenues for: 00100 - General Fund		**970,967**	**475,000**	**475,000**	**720,000**
321900	Bus Lic&Perm-Other	67,808	-	-	-
322010	Nonbus Lic&Perm-Bldngs&Strc	35,171,496	47,265,706	50,144,322	50,693,222
322020	Nonbus Lic&Perm-Refrigerati	1,053,805	1,296,791	1,381,083	1,416,301
322030	Nonbus Lic&Perm-Use	5,502,555	6,727,055	7,516,838	5,867,573
322050	Nonbus Lic&Perm-Electrical	8,323,307	9,173,769	9,934,832	9,931,095
322060	Nonbus Lic&Perm-Sign	502,682	530,713	565,209	570,154
322070	Nonbus Lic&Perm-Boiler	1,477,630	1,793,832	2,179,506	2,018,807
322080	Nonbus Lic&Perm-Elevator	4,671,206	6,208,768	6,987,485	7,149,976
322090	Nonbus Lic&Perm-Furn & Oil	480,843	-	-	-
322270	Nonbus Lic&Perm-Energy	500,000	-	-	-
322900	Nonbus Lic&Perm-Other	3,363,964	-	-	-
341050	Word Proc/Printing/Dupl Svcs	4	-	-	-
341090	Sales Of Merchandise	907	-	-	-
341190	Personnel Service Fees	185	-	-	-
341900	General Government-Other Rev	520,918	6,123,678	6,200,534	6,200,534
342070	Condominium Conversion Fees	2,506	-	-	-
342080	Vacant Building Inspect Fees	597,069	-	-	-
342100	Rental Housing Regist Fees	3,173,511	3,596,318	3,095,136	3,834,503
343180	Drainage Permit Fees	4,295,621	5,886,577	6,719,078	5,834,929
343300	Abatement Charges	574,138	-	-	-
343310	Recoveries	3,774,397	-	-	-
344900	Transportation-Other Rev	523,559	381,489	406,286	333,885
350190	Nsf Check Fees	231	-	-	-
360020	Inv Earn-Residual Cash	-	3,271,117	3,271,117	3,271,117
360220	Interest Earned On Deliquent A	(350)	-	-	-
360360	Sponsorship And Royalties	163	-	-	-
360900	Miscellaneous Revs-Other Rev	12,024	8,064,477	8,064,477	8,064,477
Total Revenues for: 48100 - Construction and Inspections		**74,590,176**	**100,320,290**	**106,465,902**	**105,186,573**

400000	Use of/Contribution to Fund Balance	-	11,710,170	9,466,837	9,602,177
Total Resources for:48100 - Construction and Inspections		**74,590,176**	**112,030,460**	**115,932,739**	**114,788,750**
Total SDCI Resources		**75,561,143**	**112,505,460**	**116,407,739**	**115,508,750**

Seattle Department of Construction and Inspections

Appropriations by Budget Summary Level and Program

SDCI - BO-CI-U2000 - Land Use & Engineering Services

The purpose of the Land Use & Engineering Services Budget Summary Level is to provide a comprehensive review of development plans and to process land use and building permits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use	-	6,503,228	6,293,979	6,715,214
Land Use & Engineering Services CBA	-	3,923,387	3,923,387	3,923,387
Permit & Engineering	-	34,579,351	34,839,418	34,939,628
Total	**-**	**45,005,966**	**45,056,784**	**45,578,229**
Full-time Equivalents Total*	-	143.00	143.00	132.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Land Use & Engineering Services Budget Summary Level:

Land Use

The purpose of the Land Use Program is to provide discretionary permit review for Master Use Permits and advise on land use policy and technical matters for all permit reviews.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use	-	6,503,228	6,293,979	6,715,214
Full Time Equivalents Total	-	26.00	26.00	24.00

Land Use & Engineering Services CBA

The purpose of the Land Use & Engineering Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use & Engineering Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

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

Permit & Engineering

The purpose of the Permit & Engineering Program is to manage the land use and construction permit review process, facilitate the review of development plans, and perform technical code review.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Permit & Engineering	-	34,579,351	34,839,418	34,939,628

Full Time Equivalents Total	-	117.00	117.00	108.00

SDCI - BO-CI-U2100 - Customer Success

The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success	-	10,778,441	11,052,783	11,191,785
Customer Success CBA	-	1,414,990	1,414,990	1,414,990
Total	**-**	**12,193,430**	**12,467,773**	**12,606,775**
Full-time Equivalents Total*	-	49.00	49.00	50.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Customer Success Budget Summary Level:

Customer Success

The purpose of the Customer Success Program is to provide an enhanced experience centered around the customer, increase customer satisfaction, and provide consistent, equitable access to pre-application and early application assistance as well as to support the customer throughout the permit review and inspections process to ensure successful outcomes.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success	-	10,778,441	11,052,783	11,191,785
Full Time Equivalents Total	-	49.00	49.00	50.00

Customer Success CBA

The purpose of the Customer Success CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Customer Success BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Success CBA	-	1,414,990	1,414,990	1,414,990

Seattle Department of Construction and Inspections

SDCI - BO-CI-U2200 - Land Use Services

The purpose of the Land Use Services Budget Summary Level is to provide land use permitting services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Land Use Services	23,506,580	-	-	-
Total	**23,506,580**	**-**	**-**	**-**
Full-time Equivalents Total*	103.00	-	-	-

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SDCI - BO-CI-U2300 - Permit Services

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Permit Services	30,726,693	-	-	-
Total	**30,726,693**	**-**	**-**	**-**
Full-time Equivalents Total*	109.00	-	-	-

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SDCI - BO-CI-U23A0 - Inspections

The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections	33,056,953	31,284,715	32,930,050	32,019,289
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
Total	**33,056,953**	**34,010,816**	**35,656,151**	**34,745,390**
Full-time Equivalents Total*	123.00	118.00	118.00	117.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Inspections Budget Summary Level:

Inspections

Seattle Department of Construction and Inspections

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections	33,056,953	31,284,715	32,930,050	32,019,289
Full Time Equivalents Total	123.00	118.00	118.00	117.00

Inspections Services CBA

The purpose of the Inspections Services CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100

SDCI - BO-CI-U2400 - Compliance

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Compliance	14,455,638	12,659,633	13,190,517	12,815,631
Rental Housing	2,644,034	2,804,320	2,928,847	2,935,940
Total	**17,099,672**	**15,463,953**	**16,119,364**	**15,751,571**
Full-time Equivalents Total*	60.00	58.00	58.00	59.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Compliance Budget Summary Level:

Compliance

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

Expenditures/FTE	2024	2025	2026	2026

	Actuals	Adopted	Endorsed	Proposed
Compliance	14,455,638	12,659,633	13,190,517	12,815,631
Full Time Equivalents Total	46.00	44.00	44.00	44.00

Rental Housing

The purpose of the Rental Housing Program is to improve the quality of the rental housing stock in Seattle and investigate and respond to violations of tenant protection regulations. By registering and inspecting all rental housing properties the program helps ensure key life, health and safety standards are met. The program provides assistance to property owners and tenants regarding relocation assistance, just cause eviction, and other duties and responsibilities of owners and tenants.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rental Housing	2,644,034	2,804,320	2,928,847	2,935,940
Full Time Equivalents Total	14.00	14.00	14.00	15.00

SDCI - BO-CI-U2500 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	-	30,705,528	31,925,265	31,261,358
Departmental Indirect Costs	-	6,058,706	6,330,825	6,289,897
Divisional Indirect Costs	-	2,533,284	2,642,692	2,677,197
Indirect Cost Recovery Offset	-	(39,297,517)	(40,346,399)	(40,228,452)
Total	**-**	**-**	**552,382**	**-**
Full-time Equivalents Total*	67.00	72.00	72.00	72.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs Program is to collect and allocate departmental central costs such as pooled costs, paid-time-off, and other City central costs. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	-	30,705,528	31,925,265	31,261,358

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to lead and support department employees; provide policy guidance and financial stewardship; manage the public disclosure of documents; and oversee relationships with the community, government agencies, and the media. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	6,058,706	6,330,825	6,289,897
Full Time Equivalents Total	40.00	42.00	42.00	42.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide support functions for SDCI's primarily fee funded programs: Land Use Services, Permit Services, Inspections; and for the fee-funded portion of the Government Policy, Safety and Support Program. The costs in this program are allocated only to the programs described above.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	-	2,533,284	2,642,692	2,677,197
Full Time Equivalents Total	27.00	30.00	30.00	30.00

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset Program is to offset the proportionate share of Citywide Indirect Costs, Departmental Indirect Costs, and Divisional Indirect Costs that allocate to the department's other Budget Summary Level programs as overhead. It is necessary to offset the full cost of indirect cost programs to calculate the budget appropriation and revenue requirements of the related programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	-	(39,297,517)	(40,346,399)	(40,228,452)

SDCI - BO-CI-U2600 - Government Policy, Safety & Support

The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Govt Policy, Safety & Support	2,939,849	2,908,704	3,049,651	2,992,595
Total	**2,939,849**	**2,908,704**	**3,049,651**	**2,992,595**
Full-time Equivalents Total*	11.00	11.00	11.00	11.00

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Seattle Department of Construction and Inspections

SDCI - BO-CI-U2700 - Process Improvements

The purpose of the Process Improvements Budget Summary Level is to implement innovative permitting technology and process improvement solutions for SDCI.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Process Improvements	-	4,195,089	4,320,396	3,682,320
Total	**-**	**4,195,089**	**4,320,396**	**3,682,320**
Full-time Equivalents Total*	-	11.00	11.00	11.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SDCI - BO-CI-U2800 - Process Improvements & Technology

The purpose of the Process Improvements and Technology Budget Summary Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases. The purpose includes ensuring the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Process Improvements and Tech	9,212,046	-	-	-
Total	**9,212,046**	**-**	**-**	**-**
Full-time Equivalents Total*	9.00	-	-	-

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SDCI - BO-CI-U2900 - Technology Investments

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technology Investments	-	8,697,306	9,551,903	10,635,646
Total	**-**	**8,697,306**	**9,551,903**	**10,635,646**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Economic Development

Markham McIntyre, Director

(206) 684-8090

www.seattle.gov/economicdevelopment

Department Overview

The purpose of the Office of Economic Development (OED) is to shape an economically prosperous, diverse, just, and resilient city, with the guiding principle that an inclusive economy is more competitive. OED is committed to building an inclusive economy in the City of Seattle by making strategic investments to break down barriers and unlock access to opportunity, which will generate wealth equitably. OED programs focus on the five key pillars of the community-driven Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099: investing in diverse talent and building our workforce, supporting small, women and minority-businesses, building BIPOC community wealth, investing in neighborhood business districts, and growing businesses and key industries.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	11,793,868	10,335,107	10,908,446	16,752,872
Other Funding - Operating	21,871,344	20,834,512	20,433,741	23,934,957
Total Operations	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Total Appropriations	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Full-Time Equivalents Total*	61.00	63.00	63.00	63.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services for the Office of Economic Development. The department will continue to invest in the Future of Seattle Economy (FSE) framework. The FSE framework, adopted as City policy in Resolution 32099, provides a community-driven investment strategy for the City to promote inclusive economic growth. The proposed budget prioritizes strategies and programs that deliver direct impact, while maintaining operational and staffing capacity necessary to implement these programs. The proposed budget will allow the department to support programming in all five pillars of the FSE framework, and focuses funding in: supporting small, women, and minority-owned businesses, creating BIPOC community wealth, investing in neighborhood business districts, and growing business and key industries.

The 2026 Proposed Budget for the Office of Economic Development (OED) increases by $9.5 million, approximately 31%, relative to the 2025 Adopted Budget. The proposed budget builds on successful programs in OED, including expanding and increasing funding for the Back to Business Fund on a one-time basis in 2026, with plans for additional one-time funding in 2027. The Back to Business Fund iterates on the Storefront Repair Fund program, initially funded by the Coronavirus Local Fiscal Recovery Fund.

Additionally, the proposed budget includes funding to support new place-based programs that focus investments in neighborhoods to improve economic development, neighborhood vibrancy, and public safety. The proposed budget provides funding for the Stabilize, Activate, and Invest Locally (SAIL) Fund program, small business supports as part of the Phố Đẹp Initiative to address safety and livability in Seattle's historic Little Saigon neighborhood, programming to incubate and develop neighborhood corner stores, and programming to address safety and security in grocery stores.

Finally, the proposed budget includes a net-zero budget structure reorganization that aligns with the Future of Seattle of Economy framework and improves public transparency into how funding is allocated between strategies.

Incremental Budget Changes

Office of Economic Development

	2026 Budget	FTE
Total 2026 Endorsed Budget	**31,342,187**	**63.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	(16,100)	-
Proposed Operating		
Establish a Stabilize, Activate, and Invest Locally (SAIL) Fund	4,000,000	-
Expand the Back to Business Fund Program	2,500,000	-
Establish a Grocery Store Security Fund Pilot Program	1,000,000	-
Provide Supports for Neighborhood Grocers	700,000	-
Support Small Businesses through the Phố Đẹp Initiative	200,000	-
Conduct a Business Climate Assessment	500,000	-
Support for the Waterfront Shuttle	500,000	-
Develop a Customer Relationship and Case Management System	400,000	-
Support for a Community Workforce Training Center	250,000	-
Abandon Grant Funding for Tenant Improvement Fund Program	(500,000)	-
Proposed Technical		
Align Budget Structure with the Future of Seattle Economy Framework	-	-
Align Budget for E-Proval Permitting System with Anticipated Expenditures	(50,000)	-
Bargained Annual Wage Adjustment to Base Budget	(122,315)	-
SCERS Retirement Contribution Rate Reduction	(15,944)	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$9,345,641**	**-**
Total 2026 Proposed Budget	**$40,687,829**	**63.00**

Office of Economic Development

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

This budget-neutral item makes adjustments to account-level budget coding for funds previously included in the department's budget. This change is necessary to ensure that data in the City's budgeting system accurately reflects the department's budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $(16,100)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Establish a Stabilize, Activate, and Invest Locally (SAIL) Fund

Expenditures $4,000,000

This one-time item, supported by the General Fund, will establish a Stabilize, Activate, and Invest Locally (SAIL) Fund. Neighborhoods in Seattle have persistent, interconnected problems related to public safety, economic development, and neighborhood vibrancy. To address this, the City will invest in a place-based approach that addresses cleanliness, safety, and economic revitalization at specific locations. This funding will support both short-term and long-term strategies in neighborhoods, such as Lake City and Little Saigon, that include law enforcement, increased street cleaning, funding to support physical environment changes that are proven to prevent crime, and activation initiatives.

Expand the Back to Business Fund Program

Expenditures $2,500,000

This one-time item, supported by the Payroll Expense Tax Fund, will expand the Back to Business Fund for a total budget of $3.3 million in the 2026 Proposed Budget. The Executive intends to propose an additional $2.5 million in one-time funding for this program in the 2027 Proposed Budget. The Back to Business Fund, launched in August 2025, supports small businesses impacted by vandalism and property damage. The program provides funding in three tracks: Storefront Repair Fund, Storefront Security Fund, and Neighborhood Business District Investments. The Storefront Repair Fund builds on the success of the earlier Coronavirus Local Fiscal Recovery Fund program of the same name, and provides grants to businesses to reimburse the cost for fixing damages from vandalism or other property damage. The Storefront Security Fund provides grants to businesses to reimburse the cost for improving storefront security. Finally, the Neighborhood Business District Investments provides funding to neighborhood business organizations to address public safety and improve the look of neighborhood business areas.

Office of Economic Development

Establish a Grocery Store Security Fund Pilot Program

Expenditures $1,000,000

This one-time item, supported by the General Fund, will fund the implementation of a pilot Grocery Store Security Fund program. This program will address retail theft, property damage, and other crimes at grocery stores. This program will provide support for infrastructure improvements and security solutions that make grocery stores throughout Seattle safer for workers and customers.

Provide Supports for Neighborhood Grocers

Expenditures $700,000

This one-time item, supported by the General Fund, will support the opening and expansion of small businesses offering healthy, fresh foods and cultural household essentials throughout Seattle neighborhoods. This support will encourage and incentivize food access, with a specific focus on food deserts, as well as new opportunities for corner stores and bodegas through changes proposed in the One Seattle Comprehensive Plan Update.

Support Small Businesses through the Phố Đẹp Initiative

Expenditures $200,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide small business and neighborhood supports as part of the Phố Đẹp (Beautiful Neighborhood) Initiative, a community-led effort to address safety and livability in Seattle's historic Little Saigon neighborhood. These investments will enhance economic vibrancy by supporting business recruitment, providing resources for new businesses, and improving marketing throughout the neighborhood.

Conduct a Business Climate Assessment

Expenditures $500,000

This one-time item, supported by the General Fund, will support consultant costs for a Business Climate Assessment. The assessment will review the City's laws, regulations, taxes, levies, fees and practices applicable to businesses and analyze how the City compares to other regional, national, and international municipalities. The assessment will produce a comprehensive report that will include an overall business friendliness score and specific policy recommendations to improve the business environment for specific business types and sectors, informed by quantitative data and qualitative evaluations of regulatory complexity.

Support for the Waterfront Shuttle

Expenditures $500,000

This one-time item, supported by the Payroll Expense Tax Fund, will provide continued support for the downtown waterfront shuttle. The free summertime waterfront shuttle, operated by the Friends of the Waterfront, is intended to promote economic activity in downtown Seattle, especially during the 2026 FIFA World Cup.

Develop a Customer Relationship and Case Management System

Expenditures $400,000

This one-time item, supported by the Payroll Expense Tax Fund, will support the development of a customer relationship and case management system to support implementation of the department's program. This project will provide the department with the necessary tools to centralize customer and program data, and will improve the department's internal workflows. There is a corresponding change in the Information Technology Department's budget.

Support for a Community Workforce Training Center

Expenditures	$250,000

This one-time item, supported by the General Fund, will provide funding to support capital costs for the development of a community workforce training center. The facility, to be developed and operated by Uplift Northwest, will provide space for job training and certification programs, dining, hygiene facilities, community activities and collaboration, administrative offices, and leasable commercial spaces.

Abandon Grant Funding for Tenant Improvement Fund Program

Expenditures	$(500,000)
Revenues	$(500,000)

This ongoing item will abandon Community Development Block Grant (CDBG) funding from the department's budget. This CDBG funding previously supported the Tenant Improvement Fund program. The Office of Economic Development, in collaboration with the Human Services Department, has determined that the CDBG funding source is not a good match for this program given challenges identifying projects that fulfill compliance requirements of the grant. The Tenant Improvement Fund program, which provides grants to small businesses to support acquisition of signage and commercial equipment, retains $2 million in the 2026 Proposed Budget. Please see the Human Services Department proposed budget for details on how this CDBG funding will be redeployed in 2026.

Proposed Technical

Align Budget Structure with the Future of Seattle Economy Framework

Expenditures	-

This technical item adds new budget programs and projects and makes adjustments to program and project coding to align the department's budget structure with the Future of Seattle Economy framework. The Future of Seattle Economy, adopted as City policy in Resolution 32099, provides a community-driven investment framework for the City to promote inclusive economic growth.

Align Budget for E-Proval Permitting System with Anticipated Expenditures

Expenditures	$(50,000)

This technical item aligns budget for ongoing costs associated with the E-Proval permitting software with anticipated actuals. The E-Proval permitting software supports workflows in the Special Events Office. Ongoing costs for the software were initially budgeted at $100,000 per year beginning in 2024, but the department has since determined that ongoing costs for the software will be $50,000 per year.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(122,315)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(15,944)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

April General Fund Revenue Adjustment

Revenues $22,000

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

August General Fund Revenue Adjustment

Revenues $(82,000)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Office of Economic Development

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OED - BO-ED-ADMIN - Leadership and Administration				
00100 - General Fund	4,908,625	4,734,884	4,959,263	6,557,302
14500 - Payroll Expense Tax	2,542,149	4,480,769	4,118,819	4,950,552
Total for BSL: BO-ED-ADMIN	**7,450,774**	**9,215,653**	**9,078,082**	**11,507,854**
OED - BO-ED-X1D00 - Business Services				
00100 - General Fund	6,885,243	5,600,223	5,949,183	10,195,570
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	3,126,216	-	-	-
14500 - Payroll Expense Tax	16,202,979	16,353,743	16,314,923	18,984,405
Total for BSL: BO-ED-X1D00	**26,214,438**	**21,953,966**	**22,264,106**	**29,179,975**
Department Total	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**
Department Full-Time Equivalents Total*	**61.00**	**63.00**	**63.00**	**63.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Economic Development

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	11,793,868	10,335,107	10,908,446	16,752,872
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	3,126,216	-	-	-
14500 - Payroll Expense Tax	18,745,128	20,834,512	20,433,742	23,934,957
Budget Totals for OED	**33,665,212**	**31,169,619**	**31,342,187**	**40,687,829**

Office of Economic Development

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	974,231	1,155,000	1,155,000	1,155,000
331110	Direct Fed Grants	-	500,000	500,000	-
334010	State Grants	120,552	-	-	-
341070	Print & Copy Svcs-Outsourced	(235)	-	-	-
360020	Inv Earn-Residual Cash	14,161	-	-	-
360220	Interest Earned On Deliquent A	79	-	-	-
360300	St Space Facilities Rentals	(135)	-	-	-
360310	Lt Space/Facilities Leases	35,845	60,000	60,000	-
360540	Cashiers Overages & Shortages	-	-	-	-
360900	Miscellaneous Revs-Other Rev	179,972	-	-	-
Total Revenues for: 00100 - General Fund		**1,324,471**	**1,715,000**	**1,715,000**	**1,155,000**
331110	Direct Fed Grants	3,124,165	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**3,124,165**	**-**	**-**	**-**
Total OED Resources		**4,448,636**	**1,715,000**	**1,715,000**	**1,155,000**

Office of Economic Development

Appropriations by Budget Summary Level and Program

OED - BO-ED-ADMIN - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Office of Economic Development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	919,383	964,610	1,008,831	1,053,365
Departmental Indirect Costs	5,608,108	7,403,380	7,142,679	4,532,793
Pooled Benefits	923,283	847,663	926,571	1,221,696
Strategic Initiatives	-	-	-	4,700,000
Total	**7,450,774**	**9,215,653**	**9,078,082**	**11,507,854**
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	919,383	964,610	1,008,831	1,053,365

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	5,608,108	7,403,380	7,142,679	4,532,793
Full Time Equivalents Total	20.00	20.00	20.00	20.00

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	923,283	847,663	926,571	1,221,696

Strategic Initiatives

The purpose of the Strategic Initiatives program is to support focused actions that respond to emergent economic development issues.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Strategic Initiatives	-	-	-	4,700,000

OED - BO-ED-X1D00 - Business Services

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

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Districts	-	-	-	3,770,758
Business Sectors	-	-	-	3,252,196
Business Services	26,214,438	21,953,966	22,264,106	-
Community Wealth	-	-	-	9,584,749
Film, Music, and Special Events	-	-	-	1,552,827
Small Business Development	-	-	-	10,269,445
Workforce Development	-	-	-	750,000
Total	**26,214,438**	**21,953,966**	**22,264,106**	**29,179,975**
Full-time Equivalents Total*	41.00	43.00	43.00	43.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Business Services Budget Summary Level:

Business Districts

The purpose of the Business Districts program is to support investments in the "Investing in Neighborhood Business Districts" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Districts	-	-	-	3,770,758

Office of Economic Development

Business Sectors

The purpose of the Business Sectors program is to support investments in the "Growing Businesses and Key Industries" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Sectors	-	-	-	3,252,196

Business Services

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilities access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Services	26,214,438	21,953,966	22,264,106	-
Full Time Equivalents Total	41.00	43.00	43.00	43.00

Community Wealth

The purpose of the Community Wealth program is to support investments in the "Building BIPOC Community Wealth" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Wealth	-	-	-	9,584,749

Film, Music, and Special Events

The purpose of the Film, Music, and Special Events program is to support film and special events permitting activities, and to support the Seattle Film Commission and the Seattle Music Commission.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Film, Music, and Special Events	-	-	-	1,552,827

Office of Economic Development

Small Business Development

The purpose of the Small Business Support program is to support investments in the "Supporting Small Business and Women and Minority Owned Business Enterprises" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Small Business Development	-	-	-	10,269,445

Workforce Development

The purpose of the Workforce Development program is to support programming aligned with the "Investing in Talent and Building our Workforce" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Workforce Development	-	-	-	750,000

Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

http://www.seattle.gov/examiner/

Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the office conducts hearings and decides appeals in cases where members of the public disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Seattle Department of Construction and Inspections. The Hearing Examiner also hears appeals in many other subject areas; and it makes recommendations to the City Council on rezone petitions, major institution master plans, and other land-use actions.

The Hearing Examiner is appointed by the City Council, and Deputy Hearing Examiners are appointed by the Hearing Examiner. Examiners handle all pre-hearing matters, regulate the conduct of hearings, and prepare decisions and recommendations based upon the hearing record and applicable law. The Seattle Municipal Code requires all examiners to be attorneys with training and experience in administrative hearings. The Hearing Examiner also manages an executive assistant to oversee the administrative areas of the office, a legal assistant to assist with hearings and decision preparation, and an administrative specialist to support all other office positions and provide information to the public.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,305,836	1,314,214	1,380,463	1,372,629
Total Operations	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Total Appropriations	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Full-Time Equivalents Total*	5.00	5.00	5.00	5.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains support to the Office of Hearing Examiner (HXM) and preserves the services provided by the Hearing Examiner to members of the public and the City Council. The budget includes an increase in revenue from providing hearing examiner services to other government entities. Additionally, technical adjustments have been made to bring the proposed budget into alignment with Citywide adjustments to internal service costs.

Office of Hearing Examiner

Incremental Budget Changes

Office of Hearing Examiner

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,380,463**	**5.00**
Increase in Revenue by Providing Hearing Examiner Services	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	4,689	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(11,762)	-
SCERS Retirement Contribution Rate Reduction	(761)	-
Total Incremental Changes	**$(7,834)**	**-**
Total 2026 Proposed Budget	**$1,372,629**	**5.00**

Description of Incremental Budget Changes

Increase in Revenue by Providing Hearing Examiner Services

Revenues $15,000

This item proposes to increase revenues by $15,000 for providing expanded hearing examiner services to other government entities.

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $4,689

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(11,762)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(761)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office of Hearing Examiner

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HXM - BO-HX-V1X00 - Office of the Hearing Examiner				
00100 - General Fund	1,305,836	1,314,214	1,380,463	1,372,629
Total for BSL: BO-HX-V1X00	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Department Total	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Department Full-Time Equivalents Total*	**5.00**	**5.00**	**5.00**	**5.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Hearing Examiner

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,305,836	1,314,214	1,380,463	1,372,629
Budget Totals for HXM	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341180	Legal Service Fees	5,603	16,000	16,000	31,000
341900	General Government-Other Rev	4,675	7,500	7,500	7,500
Total Revenues for: 00100 - General Fund		**10,278**	**23,500**	**23,500**	**38,500**
Total HXM Resources		**10,278**	**23,500**	**23,500**	**38,500**

Office of Hearing Examiner

Appropriations by Budget Summary Level and Program

HXM - BO-HX-V1X00 - Office of the Hearing Examiner

The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Hearing Examiner	1,305,836	1,314,214	1,380,463	1,372,629
Total	**1,305,836**	**1,314,214**	**1,380,463**	**1,372,629**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Housing

Maiko Winkler-Chin, Director

(206) 684-3727

http://www.seattle.gov/housing/

Department Overview

The mission of the Office of Housing (OH) is to partner to create affordable housing by equitably investing to prevent displacement and increase opportunities for people to live in Seattle. OH manages investments from the Seattle Housing Levy and other funding sources to fund the production, preservation, acquisition, and long-term stewardship of affordable housing in Seattle. Additionally, OH supports affordable housing providers and low-income residents, provides home repair and weatherization assistance, funds permanently affordable homeownership opportunities, and leads Citywide planning and policy development on affordable housing issues.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	129,594	-	-	-
Other Funding - Operating	216,056,684	344,324,821	348,206,418	344,491,788
Total Operations	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Total Appropriations	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Full-Time Equivalents Total*	66.00	69.00	69.00	69.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services for the Office of Housing (OH). The proposed budget includes $349.5 million for housing in OH and a Finance General reserve, an increase of $5.2 million relative to the 2025 Adopted Budget. The proposed budget allocates $20 million of the Office of Housing's existing Payroll Expense Tax Fund budget to the first year of the Mayor's proposed Anti-Displacement and Reparations Housing Fund, with the intent to fund $80 million over four years. Additionally, the proposed budget for OH includes a transfer of $5 million to Finance General to establish a reserve for the Northgate Commons project in partnership with the Seattle Housing Authority and several technical adjustments. Investments funded by the 2023 Housing Levy and other housing specific funding sources are maintained according to fund financial planning and Levy modeling. The proposed budget continues investments in all program areas, including: multifamily lending, homeownership supports, home repair and weatherization programs, asset management, and departmental administrative costs.

Incremental Budget Changes

Office of Housing

	2026 Budget	FTE
Total 2026 Endorsed Budget	**348,206,418**	**69.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	101,503	-
Proposed Operating		
Transition to Third-party Property Inspections	-	-
Transfer Funding for Northgate Commons Project	(5,000,000)	-
Proposed Technical		
Align Budget for Pre-Development Costs with Anticipated Actuals	948,295	-
Align Budget for Agency Supports with Anticipated Actuals	257,276	-
Align Budget for Weatherization Grants with Anticipated Actuals	130,057	-
Align Labor Budget with Anticipated Actuals	-	-
Technical Budget Structure Alignment	-	-
Bargained Annual Wage Adjustment to Base Budget	(142,655)	-
SCERS Retirement Contribution Rate Reduction	(9,106)	-
Fund Balancing Adjustments	-	-
Total Incremental Changes	**$(3,714,630)**	**-**
Total 2026 Proposed Budget	**$344,491,788**	**69.00**

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

This budget-neutral item makes several technical adjustments to account-level budget to align with anticipated actual expenditures and adjustments to program and project coding to align the department's budget and organizational structure.

Citywide Adjustments for Standard Cost Changes

Expenditures $101,503

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Transition to Third-party Property Inspections

Expenditures -

This ongoing item transfers $50,000 Payroll Expense Tax Fund from the Multifamily Lending budget program to the Asset Management budget program to support third-party property inspections. Currently, staff from the Office of Housing's Asset Management team conduct on-site inspections for properties in the department's portfolio. This action will provide funding to support third-party property inspections through the same firm used by other public affordable housing funders, including the Washington State Housing Finance Commission. Transitioning to third-party property inspections will improve the quality and consistency of inspections, reduce ongoing travel and training costs, and allow Asset Management staff to focus time on data analysis and strategic planning to resolve issues within the City's affordable housing portfolio.

Transfer Funding for Northgate Commons Project

Expenditures $(5,000,000)

This one-time item transfers Payroll Expense Tax funding to Finance General to establish a one-time reserve to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed- income, mixed-use community housing in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. The reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. This transfer to Finance General enables the City to award the funds directly to the Northgate Commons project. The Executive intends to transfer the remaining $15 million for this project in future budgets as it becomes needed.

Proposed Technical

Align Budget for Pre-Development Costs with Anticipated Actuals

Expenditures $948,295

This one-time technical item adds funding for pre-development costs supported by the 2023 Housing Levy administrative funds. This item is necessary to align budget authority with anticipated actual expenditures. The 2023 Housing Levy includes $10 million for pre-development costs and the Office of Housing will spend no more than that amount over the seven year levy period. A similar technical adjustment was included in the 2025 Adopted Budget, but due to a technical error, that item did not include adjustments to the 2026 Endorsed Budget for pre-development costs.

Align Budget for Agency Supports with Anticipated Actuals

Expenditures $257,276

This ongoing technical item adds $257,256 Low Income Housing Fund to the Asset Management budget program and transfers $154,951 Payroll Expense Tax Fund between budget programs to align budget for agency supports contracts with anticipated actual expenditures. Funding from the Low Income Housing Fund is supported by the 2023 Housing Levy, and funding from the Payroll Expense Tax Fund is supported by a reallocation within the Office of Housing budget from multifamily capital to agency supports. Agency supports contracts provide critical subsidies to low-income housing properties, operators, and residents. Anticipated costs for agency supports contracts in 2026 have increased by approximately 1% since development of the 2026 Endorsed Budget, and this adjustment is necessary to ensure that budget aligns with those anticipated costs.

Align Budget for Weatherization Grants with Anticipated Actuals

Expenditures $130,057

This one-time technical item aligns budget in the Weatherization budget program with anticipated grants to be accepted during 2026. All weatherization grants will be accepted in supplemental budget legislation in 2026.

Align Labor Budget with Anticipated Actuals

Expenditures -

This ongoing item transfers $100,000 Payroll Expense Tax Fund from the Multifamily Lending budget program to various budget programs to align labor budget with anticipated actual expenditures. Labor costs are anticipated to exceed available budget in 2026 primarily due to position reclassifications.

Technical Budget Structure Alignment

Expenditures -

This budget-neutral item makes several technical adjustments to program and project coding to align budget with anticipated actual expenditures.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(142,655)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(9,106)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Fund Balancing Adjustments

Revenues $11,799,455

This is a technical item to record a fund balancing entry for the Low Income Housing Fund (16400) and the Office of Housing Fund (Fund 16600), which are primarily managed by this department.

Office of Housing

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OH - BO-HU-1000 - Leadership and Administration				
14500 - Payroll Expense Tax	2,401,079	4,161,738	4,479,796	4,575,347
16600 - Office of Housing Fund	6,901,504	7,433,688	6,527,790	7,230,564
Total for BSL: BO-HU-1000	**9,302,582**	**11,595,426**	**11,007,586**	**11,805,911**
OH - BO-HU-2000 - Homeownership & Sustainability				
00100 - General Fund	103,655	-	-	-
14500 - Payroll Expense Tax	4,211,333	7,089,091	10,510,349	10,503,414
16400 - Low Income Housing Fund	-	19,997,916	16,309,460	16,290,369
16403 - 2002 Levy Multipurpose Fund	240,356	-	-	-
16411 - 1995 Housing Levy Capital Fund	496,337	-	-	-
16413 - 1995 Levy Homebuyer Assist	175,886	-	-	-
16416 - 2009 Housing Levy Capital Fund	576,146	-	-	-
16418 - 2016 Housing Levy Capital Fund	1,825,457	-	-	-
16430 - Housing Incentive Fund	4,726,218	-	-	-
16440 - Housing Program Support Fund	5,702,460	-	-	-
16600 - Office of Housing Fund	2,627,089	2,984,108	2,896,753	3,114,343
Total for BSL: BO-HU-2000	**20,684,936**	**30,071,115**	**29,716,562**	**29,908,126**
OH - BO-HU-3000 - Multifamily Housing				
00100 - General Fund	25,940	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	149,782	-	-	-
14500 - Payroll Expense Tax	97,369,129	121,592,968	127,470,941	122,380,219
16400 - Low Income Housing Fund	-	178,419,469	177,272,649	177,529,925
16402 - 2002 Levy Very LIH Fund	64,697	-	-	-
16404 - 2002 Levy O&M Fund	628,956	-	-	-
16410 - 1986 Housing Levy Capital Fund	946,345	-	-	-
16411 - 1995 Housing Levy Capital Fund	153,830	-	-	-
16412 - 1995 Levy O&M Fund	78,912	-	-	-
16416 - 2009 Housing Levy Capital Fund	190,806	-	-	-
16417 - 2009 Levy O&M Fund	670,585	-	-	-
16418 - 2016 Housing Levy Capital Fund	28,715,843	-	-	-
16419 - 2016 Levy O&M Fund	5,150,921	-	-	-
16420 - 1986 Levy O&M Fund	121,711	-	-	-
16421 - O&M Sales Tax	2,850,702	-	-	-
16430 - Housing Incentive Fund	30,291,189	-	-	-
16440 - Housing Program Support Fund	16,432,456	-	-	-

16600 - Office of Housing Fund	2,356,956	2,645,843	2,738,679	2,867,606
Total for BSL: BO-HU-3000	**186,198,760**	**302,658,281**	**307,482,270**	**302,777,751**
Department Total	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**
Department Full-Time Equivalents Total*	**66.00**	**69.00**	**69.00**	**69.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Housing

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	129,594	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	149,782	-	-	-
14500 - Payroll Expense Tax	103,981,540	132,843,797	142,461,087	137,458,981
16400 - Low Income Housing Fund	-	198,417,385	193,582,109	193,820,294
16402 - 2002 Levy Very LIH Fund	64,697	-	-	-
16403 - 2002 Levy Multipurpose Fund	240,356	-	-	-
16404 - 2002 Levy O&M Fund	628,956	-	-	-
16410 - 1986 Housing Levy Capital Fund	946,345	-	-	-
16411 - 1995 Housing Levy Capital Fund	650,167	-	-	-
16412 - 1995 Levy O&M Fund	78,912	-	-	-
16413 - 1995 Levy Homebuyer Assist	175,886	-	-	-
16416 - 2009 Housing Levy Capital Fund	766,951	-	-	-
16417 - 2009 Levy O&M Fund	670,585	-	-	-
16418 - 2016 Housing Levy Capital Fund	30,541,300	-	-	-
16419 - 2016 Levy O&M Fund	5,150,921	-	-	-
16420 - 1986 Levy O&M Fund	121,711	-	-	-
16421 - O&M Sales Tax	2,850,702	-	-	-
16430 - Housing Incentive Fund	35,017,407	-	-	-
16440 - Housing Program Support Fund	22,134,916	-	-	-
16600 - Office of Housing Fund	11,885,549	13,063,639	12,163,222	13,212,513
Budget Totals for OH	**216,186,279**	**344,324,821**	**348,206,418**	**344,491,788**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	149,782	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**149,782**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	537,751	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**537,751**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	-	130,037,167	130,037,167	130,037,167
313010	Sales & Use Tax-Local Share	-	3,500,000	3,500,000	3,500,000
331000	Direct Federal Grants	-	5,411	5,411	5,411
331110	Direct Fed Grants	-	7,121,359	7,121,359	7,121,359
334010	State Grants	-	(50,506)	(50,506)	(50,506)
334090	State Grants-Passthr	-	4,288,456	600,000	600,000
337010	Grants & Contr From Local Govt	-	4,404,806	4,404,806	4,404,806
345020	Zoning & Subdivision Fees	-	19,650,000	19,650,000	19,650,000
360010	Investment Interest	-	2,000,000	2,000,000	2,000,000
360020	Inv Earn-Residual Cash	-	1,900,000	1,900,000	1,900,000
360590	Program Income	-	4,000,000	4,000,000	4,000,000
374030	Capital Contr-Fed Dir Grants	-	2,968,574	2,968,574	2,968,574
397010	Operating Transfers In	-	6,572,427	4,572,427	4,572,427
Total Revenues for: 16400 - Low Income Housing Fund		**-**	**186,397,694**	**180,709,238**	**180,709,238**
400000	Use of/Contribution to Fund Balance	-	12,019,691	12,872,871	13,111,056
Total Resources for:16400 - Low Income Housing Fund		**-**	**198,417,385**	**193,582,109**	**193,820,294**
360020	Inv Earn-Residual Cash	10,809	-	-	-
360140	Loan Interest Pmts Per Terms	524	-	-	-
360600	Principal On Loan	12,444	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**23,777**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	101,526	-	-	-
360140	Loan Interest Pmts Per Terms	15,426	-	-	-
360150	Interest On Loan Payoffs	10,375	-	-	-
360590	Program Income	200	-	-	-
360600	Principal On Loan	116,664	-	-	-

360900	Miscellaneous Revs-Other Rev	175	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**244,367**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	77,632	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**77,632**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	35,890	-	-	-
360140	Loan Interest Pmts Per Terms	140,493	-	-	-
360150	Interest On Loan Payoffs	89,195	-	-	-
360600	Principal On Loan	882,531	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**1,148,109**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	102,312	-	-	-
360140	Loan Interest Pmts Per Terms	5,054	-	-	-
360600	Principal On Loan	174,576	-	-	-
360900	Miscellaneous Revs-Other Rev	2,140	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**284,081**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	15,231	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**15,231**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	61,341	-	-	-
360140	Loan Interest Pmts Per Terms	29,705	-	-	-
360600	Principal On Loan	21,557	-	-	-
360900	Miscellaneous Revs-Other Rev	175	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**112,779**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	246,873	-	-	-
360140	Loan Interest Pmts Per Terms	(3,569)	-	-	-
360150	Interest On Loan Payoffs	41,897	-	-	-
360600	Principal On Loan	144,780	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**429,981**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	4	-	-	-
360020	Inv Earn-Residual Cash	44,265	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**44,268**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	(1,064,351)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**(1,064,351)**	**-**	**-**	**-**

311010	Real & Personal Property Taxes	11,721	-	-	-
360020	Inv Earn-Residual Cash	1,395,052	-	-	-
360150	Interest On Loan Payoffs	431,774	-	-	-
360600	Principal On Loan	14,785,838	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**16,624,384**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,987	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**7,987**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	230,500	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		**230,500**	**-**	**-**	**-**
345020	Zoning & Subdivision Fees	23,464,808	-	-	-
360020	Inv Earn-Residual Cash	4,209,972	-	-	-
360150	Interest On Loan Payoffs	70,191	-	-	-
360600	Principal On Loan	3,931,258	-	-	-
360900	Miscellaneous Revs-Other Rev	8,145	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		**31,684,374**	**-**	**-**	**-**
313020	Sales & Use Tax	4,229,806	-	-	-
331110	Direct Fed Grants	11,031,066	-	-	-
333110	Ind Fed Grants	2,451,454	-	-	-
334010	State Grants	1,107,658	-	-	-
341300	Administrative Fees & Charges	2,448,006	-	-	-
360020	Inv Earn-Residual Cash	525,346	-	-	-
360140	Loan Interest Pmts Per Terms	32,645	-	-	-
360150	Interest On Loan Payoffs	485,844	-	-	-
360600	Principal On Loan	3,014,592	-	-	-
360900	Miscellaneous Revs-Other Rev	598,593	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**25,925,010**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	8,381,155	8,571,428	8,571,428	8,571,428
331000	Direct Federal Grants	-	600	600	600
331110	Direct Fed Grants	603,162	1,572,458	1,572,458	1,572,458
333110	Ind Fed Grants	534,339	387,731	387,731	387,731
334010	State Grants	467,890	50,506	50,506	50,506
334090	State Grants-Passthr	-	447,711	250,000	250,000
341300	Administrative Fees & Charges	938,687	815,000	815,000	815,000
345010	Design & Planning Fees	233,400	250,000	250,000	250,000
345020	Zoning & Subdivision Fees	2,608,831	2,600,000	2,600,000	2,600,000

360020	Inv Earn-Residual Cash	635,675	-	-	-
360900	Miscellaneous Revs-Other Rev	120,846	-	-	-
397010	Operating Transfers In	-	26,390	26,390	26,390
Total Revenues for: 16600 - Office of Housing Fund		**14,523,986**	**14,721,825**	**14,524,114**	**14,524,114**
400000	Use of/Contribution to Fund Balance	-	(1,658,186)	(2,360,892)	(1,311,601)
Total Resources for:16600 - Office of Housing Fund		**14,523,986**	**13,063,639**	**12,163,222**	**13,212,513**
Total OH Resources		**90,999,647**	**211,481,024**	**205,745,331**	**207,032,807**

Appropriations by Budget Summary Level and Program

OH - BO-HU-1000 - Leadership and Administration

The purpose of the Leadership &Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,000,702	1,999,396	2,182,928	2,818,826
Departmental Indirect Costs	4,226,059	6,076,007	5,927,507	4,828,156
Policy & Planning	3,435,537	4,242,994	3,661,715	4,970,314
Pooled Benefits	(359,716)	(722,971)	(764,564)	(811,385)
Total	**9,302,582**	**11,595,426**	**11,007,586**	**11,805,911**
Full-time Equivalents Total*	29.50	31.50	31.50	31.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,000,702	1,999,396	2,182,928	2,818,826

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	4,226,059	6,076,007	5,927,507	4,828,156
Full Time Equivalents Total	15.50	17.50	17.50	17.50

Policy & Planning

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Policy & Planning	3,435,537	4,242,994	3,661,715	4,970,314
Full Time Equivalents Total	14.00	14.00	14.00	14.00

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	(359,716)	(722,971)	(764,564)	(811,385)

OH - BO-HU-2000 - Homeownership & Sustainability

The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans, grants, and other types of assistance to affordable housing providers and low-income Seattle residents in order to support permanently affordable homeownership, address displacement risks, provide health and safety home repair needs, and implement energy efficiency improvements for qualifying properties.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Ownership	10,745,581	14,510,985	17,945,165	17,818,500
Home Repair	1,146,284	1,449,869	1,467,295	1,463,048
Weatherization	8,793,072	14,110,261	10,304,102	10,626,578
Total	**20,684,936**	**30,071,115**	**29,716,562**	**29,908,126**
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Homeownership & Sustainability Budget Summary Level:

Home Ownership

The purpose of the Home Ownership program is to support first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Ownership	10,745,581	14,510,985	17,945,165	17,818,500
Full Time Equivalents Total	3.50	3.50	3.50	3.50

Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Home Repair	1,146,284	1,449,869	1,467,295	1,463,048
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Weatherization

The purpose of the Weatherization program is provide grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Weatherization	8,793,072	14,110,261	10,304,102	10,626,578
Full Time Equivalents Total	14.50	14.50	14.50	14.50

OH - BO-HU-3000 - Multifamily Housing

The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Management	42,715,826	51,888,642	57,323,039	57,770,653
Multifamily Lending	143,482,934	250,769,639	250,159,231	245,007,098
Total	**186,198,760**	**302,658,281**	**307,482,270**	**302,777,751**
Full-time Equivalents Total*	16.50	17.50	17.50	17.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Multifamily Housing Budget Summary Level:

Office of Housing

Asset Management

The purpose of the Asset Management program is to monitor the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Management	42,715,826	51,888,642	57,323,039	57,770,653
Full Time Equivalents Total	7.50	8.50	8.50	8.50

Multifamily Lending

The purpose of the Multifamily Lending program is to employ the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Multifamily Lending	143,482,934	250,769,639	250,159,231	245,007,098
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

(206) 233-3886

www.seattle.gov/iandraffairs

Department Overview

The Office of Immigrant and Refugee Affairs (OIRA) was established in 2012 by Seattle Ordinance 123822 to recognize the importance and need for a stronger relationship and increased accountability between the City of Seattle and immigrant and refugee communities. OIRA serves as the backbone and coordinator of key City efforts across all departments to advance equity and access for immigrants and refugees.

As an office dedicated to serving immigrants refugees, OIRA's core values and shared agreements are centered around integrity, humility, communities, innovation, gratitude, respect, accountability, partnership, and transparency. OIRA addresses the underlying causes of inequities and develop programs and policies that empower community partners and those they serve.

OIRA serves immigrant and refugee Seattle residents in the areas of language access, immigration legal services, workforce development, and more. OIRA is focused on incorporating community needs and direct feedback in policy decisions and program development while also centering the City's Race and Social Justice Initiative.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	6,254,820	6,224,830	6,570,612	10,677,283
Other Funding - Operating	190,986	142,227	151,567	148,766
Total Operations	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Total Appropriations	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Full-Time Equivalents Total*	12.50	12.50	12.50	15.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains core services for OIRA and bolsters administrative staffing support. The department will continue its vital and timely work in programs such as the Legal Defense Network, the New Citizen Campaign, the New Citizen Program, the Immigrant Safety and Access Network, the Language Access program, and the Ready to Work program.

The 2026 Proposed Budget includes $4 million in one-time funds from the City's proposed Business and Occupation Tax, which is intended to mitigate impacts of changes in federal funding and for administrative costs. These funds will be used for the expansion of existing and new programming to support the immigrant and refugee community, including representation and other legal services, workforce development programming, outreach, community

navigation services, and other critical programs. These changes comprise an increase of 61% from the 2025 Adopted Budget.

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	2026 Budget	FTE
Total 2026 Endorsed Budget	**6,722,179**	**12.50**
Ongoing Changes from Current Year Legislation	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	85,901	-
Proposed Operating		
Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs	3,700,000	2.00
Support for Emerging Needs	300,000	-
Increase Grants and Contracts Staffing	46,792	0.50
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(27,082)	-
SCERS Retirement Contribution Rate Reduction	(1,741)	-
Payroll Expense Tax Baseline Adjustments	-	-
Total Incremental Changes	**$4,103,870**	**2.50**
Total 2026 Proposed Budget	**$10,826,049**	**15.00**

Description of Incremental Budget Changes

Ongoing Changes from Current Year Legislation

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $85,901

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Office of Immigrant and Refugee Affairs

Proposed Operating

Support for Workforce Opportunities, Immigration Legal Services, and Safety Programs

Expenditures	$3,700,000
Position Allocation	2.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $3.7 million in one-time funds for services to immigrants and refugees. This includes $1.85 million to expand and launch critical programs, including workforce development for youth and English language learners, legal assistance and safety services, rapid response initiatives, and immigrant access and navigation support, and also includes $1.35 million for new initiatives, including the expansion of naturalization services, the development of immigrant youth career pathways, the enhancement of integration and civic engagement programs, strengthened community navigation services, and increased outreach through ethnic media, translation and community advisory resources. Staffing includes a temporary Grants and Contracts Specialist and two Strategic Advisor positions that sunset after one year.

Support for Emerging Needs

Expenditures	$300,000

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In the Office of Immigrant and Refugee Affairs, the B&O federal mitigation funding provides $300,000 in one-time funds to address emerging needs for the city's immigrant and refugee community by supporting the expansion of the rapid response efforts. These efforts involve partnerships with eight trusted community organizations to provide urgent services, such as legal consultations, Know Your Rights trainings, family safety planning, and a hotline for reporting immigration enforcement activity. This item was included as a one-time addition for the same amount in a supplemental amendment to the 2025 budget.

Increase Grants and Contracts Staffing

Expenditures	$46,792
Position Allocation	0.50

This item increases budget and position authority for an existing Senior Grants and Contracts position at half-time equivalency to full time. This action aligns staffing and budget to meet elevated administrative needs of the department.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(27,082)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,741)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Payroll Expense Tax Baseline Adjustments

Expenditures -

This net-zero technical item aligns Payroll Expense Tax expenditures to projected spending and updates project information.

Office of Immigrant and Refugee Affairs

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs				
00100 - General Fund	6,254,820	6,224,830	6,570,612	10,677,283
14500 - Payroll Expense Tax	190,986	142,227	151,567	148,766
Total for BSL: BO-IA-X1N00	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Department Total	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Department Full-Time Equivalents Total*	**12.50**	**12.50**	**12.50**	**15.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Immigrant and Refugee Affairs

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	6,254,820	6,224,830	6,570,612	10,677,283
14500 - Payroll Expense Tax	190,986	142,227	151,567	148,766
Budget Totals for OIRA	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	704,462	700,000	700,000	700,000
334010	State Grants	729,024	870,000	870,000	870,000
337010	Grants & Contr From Local Govt	68,188	53,649	53,649	53,649
Total Revenues for: 00100 - General Fund		**1,501,674**	**1,623,649**	**1,623,649**	**1,623,649**
Total OIRA Resources		**1,501,674**	**1,623,649**	**1,623,649**	**1,623,649**

Office of Immigrant and Refugee Affairs

Appropriations by Budget Summary Level and Program

OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs

The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Immigrant and Refuge	6,445,806	6,367,057	6,722,179	10,826,049
Total	**6,445,806**	**6,367,057**	**6,722,179**	**10,826,049**
Full-time Equivalents Total*	12.50	12.50	12.50	15.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Labor Standards

Steven Marchese, Director

(206) 684-5397

www.seattle.gov/laborstandards

Department Overview

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

- **Paid Sick and Safe Time Ordinance** requires employers with one or more full-time equivalent employees to provide paid sick and safe time;
- **Fair Chance Employment Ordinance** restricts how employers can use conviction and arrest records during the hiring process and course of employment;
- **Minimum Wage Ordinance** establishes a minimum hourly wage that increases each year based on rates set by ordinance and adjusted for the rate of inflation;
- **Wage Theft Ordinance** requires employers to provide written notice of employment information and pay all compensation due by reason of employment (including wages and tips) on a regular pay day;
- **Secure Scheduling Ordinance** establishes scheduling requirements for covered retail and food service establishments to provide schedule predictability and increased access to hours;
- **Domestic Workers Ordinance** provides protections for domestic workers and establishes a Domestic Workers Standards Board; and
- **Commuter Benefits Ordinance** requires employers to provide commuter benefits on a pre-tax basis.
- **Independent Contractor Protections Ordinance** requires commercial hiring entities to provide certain pre-contract disclosures, payment disclosures, and requiring timely payment of contracts.
- **Cannabis Employee Job Retention Ordinance** requires certain employers to take certain actions to reduce job insecurity in the cannabis industry.

Four ordinances protect the rights of hotel workers:

- **Hotel Employee Safety Protections Ordinance** requires employers to take certain steps to prevent and report violent and harassing conduct by guests and to support employees who report this conduct;
- **The Protecting Hotel Employees from Injury Ordinance** limits the workload of employees who clean hotel rooms to reduce the frequency and occurrence of injuries associated with room cleaning;
- **The Improving Access to Medical Care for Hotel Employees Ordinance** requires employers to provide employees working in large hotels with increased access to medical care; and
- **The Hotel Employees Job Retention Ordinance** requires employers to take certain actions to reduce job insecurity in the hospitality industry.

Three ordinances protect the rights of app-based workers:

- **App-Based Worker Paid Sick and Safe Time Ordinance** establishes paid sick and safe time protections for certain app-based workers.
- **App-Based Worker Minimum Payment Ordinance** establishing minimum pay requirements, and transparency and flexibility standards for certain app-based workers.
- **App-Based Worker Deactivation Rights Ordinance** establishes protections against certain deactivations from the platforms of covered companies, among other rights.

Office of Labor Standards

OLS provides education and technical assistance to the business and worker communities. As a part of these efforts, OLS manages the **Community Outreach and Education Fund** to foster collaboration between OLS and the community with funds to develop awareness and understanding of the worker rights provided by Seattle's labor standards. The office also manages the **Business Outreach and Education Fund** which provides technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund emphasizes outreach to businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	8,802,014	8,524,784	8,846,777	9,872,411
Total Operations	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Total Appropriations	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Full-Time Equivalents Total*	43.00	43.00	43.00	43.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed budget maintains core services for the Office of Labor Standards (OLS) for 14 labor standards and expands services for 2 labor standards through use of new regulatory fee revenue, the Network Company License (NCL) Fee.

City Council established the NCL Fee in November 2023 (Ordinance 126953) to supplement OLS funding to implement two labor standards:

- The App-Based Worker Minimum Payment Ordinance (SMC 8.37, passed in 2022 to take effect as of January 13, 2024) and
- The App-Based Worker Deactivation Rights Ordinance (SMC 8.40, passed in 2023 with procedural enforcement starting January 1, 2025, and full enforcement starting June 1, 2027)

The fee is $0.10 per online order that results in app-based workers' delivery of goods or provision of other services in Seattle. Orders that are solely the delivery of groceries are exempt. The NCL fee revenue is restricted in use to recover regulatory costs for the Department of Finance and Administrative Services' (FAS) implementation of the fee, and then for OLS' implementation of App-Based Worker Deactivation Rights Ordinance and the App-Based Worker Minimum Payment Ordinance. While these two ordinances have taken effect, the collection of the NCL fee does not begin until the end of calendar year 2025 for the fee's effective start date beginning January 1, 2025. After 2025, the City will collect the fee on a quarterly basis.

As result, the 2026 Proposed Budget allocates $1.86 million in NCL fee supported expenditures, of which $249,156 is appropriated to FAS for fee collection and administration and $1.61 million is appropriated to OLS for enforcement of the two app-based worker labor standards that the NCL fee supports. Of the $1.61 million, $965,963 funds new activity within OLS including three previously legislated but unfunded positions intended to work on enforcement of

the two relevant standards, one-time data projects, a labor pool, and outreach and communications focused on the NCL fee supported standards. The remaining $640,735 is a shift of already existing activity related to enforcement of these two standards from the General Fund to NCL revenue. Full enforcement of the App-Based Worker Deactivation Ordinance does not begin until mid-2027, so OLS will continue to build capacity related to implementation of this ordinance with use of NCL fee revenue in future budget years.

The 2026 Proposed Budget also includes one-time funding for office space expansion and ongoing funding to correct for pay compression of the Civil Rights Analyst, Supervising job classification. Technical adjustments to the OLS budget include wage and retirement adjustments, as well as cost neutral reallocation of budget to align with actual expenditures. The cumulative result of the proposed changes increases the OLS 2026 budget by 16% over the 2025 Adopted Budget.

Incremental Budget Changes

Office of Labor Standards

	2026 Budget	FTE
Total 2026 Endorsed Budget	**8,846,777**	**43.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(65,917)	-
Proposed Operating		
One-time NCL Fee Supported Labor Pool Costs	90,000	-
Fund Senior Investigator and Enforcement Supervisor Positions with NCL Fee Revenue	363,578	-
NCL Fee Supported Data Analysis Staffing and Functions	277,385	-
NCL Fee Funded App-Based Worker Laws Baseline Data Project	135,000	-
App-Based Worker Minimum Pay and Deactivation Laws Outreach and Education	100,000	-
Use NCL Fee Revenue to Support Existing and Applicable Sr. Investigator and Policy Analyst labor costs	-	-
Use NCL Fee Revenue for Relevant Community Outreach and Education Fund Contracts	-	-
Office Space Lease Renewal and Space Expansion	155,139	-
2026 Pay Compression & Inversion Corrections- Civil Rights Analyst, Supervising	47,242	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(72,728)	-
SCERS Retirement Contribution Rate Reduction	(4,066)	-
General Fund Revenue Adjustment	-	-
Reallocate Unmapped Budget	-	-
Reallocate Budget for Transfer-in Accounts	-	-
Reallocate Funding Source Budget	-	-
Total Incremental Changes	**$1,025,633**	**-**
Total 2026 Proposed Budget	**$9,872,411**	**43.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(65,917)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

One-time NCL Fee Supported Labor Pool Costs

Expenditures	$90,000
Revenues	$90,000

This item provides a one-time labor cost pool of $90,000 for staff time directly spent on implementation of the App-Based Worker Deactivation Rights and Minimum Pay Ordinances. In the future, when full staffing comes online to fully support the two relevant NCL Fee-supported working standards, other staff would revert their time back to work on the other labor standards.

Fund Senior Investigator and Enforcement Supervisor Positions with NCL Fee Revenue

Expenditures	$363,578
Revenues	$363,578

This item funds 2.0 FTE of previously legislated positions with NCL Fee revenue at a cost of $363,578. A Supervising Civil Rights Analyst (Working Title: Enforcement Supervisor) and Senior Civil Rights Analyst (Working Title: Senior Investigator) will be hired to support enforcement of the App-Based Worker Minimum Pay and App-Based Worker Deactivation Rights Ordinances. These positions were added in 2024 Adopted Budget with one-time funds, but then defunded in the 2025 Adopted Budget, with the intent that NCL fee revenue would fund them once collection began.

NCL Fee Supported Data Analysis Staffing and Functions

Expenditures	$277,385
Revenues	$277,385

This item funds a Strategic Advisor I (working title: Data Analyst) position that was previously legislated in the 2024 Adopted Budget and provides $83,000 in one-time consultant funding to support data analysis functions of the App-Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws. Consultant funds will be used to evaluate completeness and quality of the data that network companies are required to submit pursuant to App-Based Worker Minimum Payment and Deactivation Ordinances. The consultant will provide technical assistance to bring companies into compliance with data reporting requirements. Once the Strategic Advisor position is onboarded, this position will take over data work completed by the consultant and their contract will end.

NCL Fee Funded App-Based Worker Laws Baseline Data Project

Expenditures	$135,000
Revenues	$135,000

This item provides one-time NCL fee supported funding for a project that establishes baseline data for App-Based Worker Deactivation Rights and Minimum Pay Laws. Funding will be used to purchase/source data and then pay for consultant support to analyze the baseline data that will help the OLS understand app-based worker pay and working conditions prior to implementation of the App-Based Worker Minimum Pay and Deactivation Rights laws. This project is needed to monitor the impact of these laws on workers in this sector. This is a one-time project to understand working conditions from before the two laws took effect using historical data, whereas the Data Analyst and consultant funds also included in this year's budget focus on ongoing data collection and analysis, as companies

are now required to submit data as result of App-Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws.

App-Based Worker Minimum Pay and Deactivation Laws Outreach and Education

Expenditures	$100,000
Revenues	$100,000

This item uses NCL Fee Revenue to fund $100,000 in outreach, education, and communication specific to the App-Based Worker Minimum Pay and Deactivation laws. This funding allows for concerted outreach and education strategy specific to the workers in this sector, and includes activities such as multilingual material development, translation, printing/publishing, development of awareness videos, printing of navigation guides, radio and ethnic media, and web content development.

Use NCL Fee Revenue to Support Existing and Applicable Sr. Investigator and Policy Analyst labor costs

Expenditures	-
Revenues	-

This item replaces $373,735 in General Fund supported expenditures with Network Company License Fee supported expenditures for labor costs associated with the equivalent of 1.0 FTE Senior Civil Rights Analyst (Working Title: Senior Investigator) and one Strategic Advisor 1 (Working Title: Policy Analyst). Policy Analysts and Senior Investigators already spend their time working on the App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances, as these ordinances took effect before the Network Company Fee meant to support them.

Use NCL Fee Revenue for Relevant Community Outreach and Education Fund Contracts

Expenditures	-
Revenues	-

This item replaces $267,000 in General Fund supported expenditures with Network Company Fee-supported expenditures for the Community Outreach and Education Fund (COEF). This means that $267,000 of the total $1.5 million COEF contacts awarded to community-based organizations will be dedicated to activity related to App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances. There will most likely be a separate RFP process to differentiate contract activity from other non-NCL Fee supported Ordinances.

Office Space Lease Renewal and Space Expansion

Expenditures	$155,139

This item funds the 5-year lease renewal of OLS' current office space in the Central building, as well as expands OLS office space into the 4,500 square foot adjacent suite. The expansion allows for office space to accommodate the growing department, as the NCL fee supports new staff dedicated to enforcement of App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances. Lower cost per square foot and rent concessions applied in the first year of the lease result in a small $2,686 decrease in rent in 2026, even when accounting for expanded footprint. $157,825 is one-time funding for furniture, IT, security and planning needed to add the expansion space to OLS' footprint.

2026 Pay Compression & Inversion Corrections- Civil Rights Analyst, Supervising

Expenditures	$47,242

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles. Seattle Department of Human Resources has conducted analysis on

how to adjust rates and grades to correct for this. As a result, this item increases department appropriation by $47,242 to correct for compression for the Civil Rights Analyst, Supervising job classification, and impacts pay for 3 positions within the department.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(72,728)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(4,066)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

General Fund Revenue Adjustment

Revenues $(75,000)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Reallocate Unmapped Budget

Expenditures -

This item is a net-zero shift of unmapped budget to accurate account codes.

Reallocate Budget for Transfer-in Accounts

Revenues -

This cost neutral item adjusts revenue accounts and Budget Summary Level amounts so that transfer-in amounts are all budgeted correctly.

Reallocate Funding Source Budget

Expenditures -

This cost neutral adjustment corrects for budget that was erroneously attached to funding source that is no longer applicable for the Office of Labor Standards.

Office of Labor Standards

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OLS - BO-LS-1000 - Office of Labor Standards				
00190 - Office of Labor Standards Fund	8,750,834	8,524,784	8,846,777	9,872,411
14500 - Payroll Expense Tax	51,180	-	-	-
Total for BSL: BO-LS-1000	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Department Total	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Department Full-Time Equivalents Total*	**43.00**	**43.00**	**43.00**	**43.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Labor Standards

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00190 - Office of Labor Standards Fund	8,750,834	8,524,784	8,846,777	9,872,411
14500 - Payroll Expense Tax	51,180	-	-	-
Budget Totals for OLS	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360420	Other Judgments & Settlements	102,864	75,000	75,000	-
Total Revenues for: 00100 - General Fund		**102,864**	**75,000**	**75,000**	**-**
397000	Operating Transfers In Summ	-	738,077	738,077	-
397010	Operating Transfers In	7,796,933	6,771,597	8,108,701	10,716,557
Total Revenues for: 00190 - Office of Labor Standards Fund		**7,796,933**	**7,509,674**	**8,846,777**	**10,716,557**
400000	Use of/Contribution to Fund Balance	-	1,015,110	-	(844,146)
Total Resources for:00190 - Office of Labor Standards Fund		**7,796,933**	**8,524,784**	**8,846,777**	**9,872,411**
Total OLS Resources		**7,899,797**	**8,599,784**	**8,921,777**	**9,872,411**

Office of Labor Standards

Appropriations by Budget Summary Level and Program

OLS - BO-LS-1000 - Office of Labor Standards

The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for workers performing work inside Seattle's city limits . This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Outreach & Education	594,371	600,000	600,000	600,000
Community Outreach & Education	1,556,959	1,500,000	1,500,000	1,500,000
Office of Labor Standards	6,650,684	6,424,784	6,746,777	7,772,411
Total	**8,802,014**	**8,524,784**	**8,846,777**	**9,872,411**
Full-time Equivalents Total*	43.00	43.00	43.00	43.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Office of Labor Standards Budget Summary Level:

Business Outreach & Education

The purpose of the Business Outreach and Education program is to facilitate assistance and outreach to small businesses owned by low-income and historically disenfranchised communities, who typically are not served by traditional outreach methods, to increase awareness and compliance with Seattle's labor standards.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Outreach & Education	594,371	600,000	600,000	600,000

Community Outreach & Education

The purpose of the Community Outreach and Education program is to strengthen the collaboration between OLS and the community by funding community-based organizations and enhancing their capacity to increase awareness and understanding of Seattle's labor standards among populations and industries with low-wage jobs and that experience high-incidents of workplace violations including: female-identifying workers, workers of color, immigrant and refugee workers, LGBTQ workers, workers with disabilities, veterans and youth workers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Outreach & Education	1,556,959	1,500,000	1,500,000	1,500,000

Office of Labor Standards

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

Office of Labor Standards

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Labor Standards	6,650,684	6,424,784	6,746,777	7,772,411
Full Time Equivalents Total	43.00	43.00	43.00	43.00

Department of Neighborhoods

Jenifer Chao, Director

(206) 684-0535

www.seattle.gov/neighborhoods

Department Overview

The Seattle Department of Neighborhoods (DON) mission is to strengthen Seattle by engaging all communities. Our work is driven by our core values:

1. Put race and equity at the center of all decisions and actions; and
2. Invest in the power of communities to forge their own solutions.

DON provides resources and opportunities that help Seattle residents build strong communities, receive equitable access to government, and improve their quality of life. This is accomplished by centering *relationships* and *investing in community-driven solutions that build capacity* for Seattle's communities.

Relationships: Cultivating, building, and sustaining resilient relationships is core to everything we do. It's what allows us to build trust and connections and ensure that all communities have voice, inclusion, and influence in City programs and projects.

Investments: DON invests in people, funding, public spaces, creative innovation, and community advocacy to create systemic change for communities with histories of harm.

Capacity Building: Our work is long-term and relational. Our investments and relationships are designed to build and sustain community capacity so that individuals, organizations, and communities grow into their power to shape, influence, and transform the life of their city.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	16,502,461	16,210,929	16,735,808	16,806,177
Other Funding - Operating	3,187,734	2,984,106	2,795,781	2,784,672
Total Operations	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Total Appropriations	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Full-Time Equivalents Total*	73.50	69.00	69.00	67.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Neighborhoods

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services for the Department of Neighborhoods (DON). The department will continue to invest in community centered programs such as P-Patch Community Gardening, Historic Preservation, People's Academy for Community Engagement, Community Safety and Capacity Building, and Commissions. Additionally, the department will continue to invest in outreach and engagement programs, including contracting with Community Liaisons for project-specific outreach, maintaining Community Engagement Coordinator staffing focused on specific geographic areas in the City, and partnering with other City departments in outreach and engagement efforts through the Equity and Engagement Advisor program. The proposed budget also continues investments in Community Grants programs such as the Neighborhood Matching Fund and the Food Equity Fund.

The 2026 Proposed Budget for DON aligns budget with anticipated actuals and improves efficiency by transferring programs between City departments to align bodies of work with subject matter expertise. The proposed budget includes several net-zero transfers within DON to align labor budget with anticipated labor costs and removes several vacant positions. The proposed budget transfers administration of the Major Institutions and Schools Program to the Office of Planning and Community Development (OPCD). Additionally, the proposed budget adds support to DON for community capacity building by transferring a position and budget from OPCD. Finally, the proposed budget transfers funding for the One Seattle Day of Service from the Department of Finance and Administrative Services to DON and the overall administration of the program from the Office of the Mayor to DON.

Incremental Budget Changes

Department of Neighborhoods

	2026 Budget	FTE
Total 2026 Endorsed Budget	**19,531,589**	**69.00**
Baseline		
Miscellaneous Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	(3,127)	-
Proposed Operating		
Transfer One Seattle Day of Service Budget to the Department of Neighborhoods	250,000	-
Transfer Strategic Advisor Position for Community Capacity Building	194,378	1.00
Reallocate Fleets Budget in the P-Patch Program	-	-
Align Labor Budget with Anticipated Actuals and Remove Vacant Positions	(50,904)	(2.00)
Transfer Major Institutions Program to the Office of Planning and Community Development	(184,246)	(1.00)
Proposed Technical		
Reflect Prior-year Position Eliminations	-	(1.00)
Ongoing Changes from Current Year Legislation	-	1.00
Bargained Annual Wage Adjustment to Base Budget	(138,196)	-
SCERS Retirement Contribution Rate Reduction	(8,645)	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$59,260**	**(2.00)**
Total 2026 Proposed Budget	**$19,590,850**	**67.00**

Description of Incremental Budget Changes

Baseline

Miscellaneous Technical Corrections

Expenditures -

Revenues -

This budget-neutral item makes several technical adjustments to account-level budget to align with anticipated actuals and adjustments to program and project coding to align the department's budget and organizational structure.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(3,127)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Transfer One Seattle Day of Service Budget to the Department of Neighborhoods

Expenditures	$250,000

This ongoing item transfers budget for the One Seattle Day of Service from the Department of Finance and Administrative Services to the Department of Neighborhoods. The One Seattle Day of Service is an all ages, all abilities, citywide volunteer day of service and engagement that helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving. Beginning in 2026, DON will be the primary department coordinating and implementing this event.

Transfer Strategic Advisor Position for Community Capacity Building

Expenditures	$194,378
Position Allocation	1.00

This ongoing item transfers one Strategic Advisor 1 position and associated labor budget from the Office of Planning and Community Development to the Department of Neighborhoods. This position will work in collaboration with City departments, community-based organizations, regional government, and private sector agencies to research, explore, and pilot community capacity building models in identified equity areas throughout the city.

Reallocate Fleets Budget in the P-Patch Program

Expenditures	-

This ongoing budget-neutral item aligns account-level budget with anticipated costs in the P-Patch Community Gardening program. Beginning in 2026, the Department of Neighborhoods (DON) will decrease fleet usage through the Department of Finance and Administrative Services (FAS) from two vehicles to one vehicle to align with vehicle utilization. As a result of this change, the amount billed to DON by FAS will decrease by approximately $3,300. This item redirects these savings to support other miscellaneous transportation costs, including parking or ride share usage.

Align Labor Budget with Anticipated Actuals and Remove Vacant Positions

Expenditures	$(50,904)
Position Allocation	(2.00)

This ongoing item transfers labor budget between programs to align with anticipated labor costs in each program. This item removes position authority for two vacant positions (1 FTE Planning and Development Specialist II and 1 FTE Strategic Advisor 1) and adjusts the department's budget for healthcare costs to reflect the removal of these positions. The remaining labor budget associated with these positions is transferred to other budget programs to align labor budget in those programs with anticipated labor costs.

Transfer Major Institutions Program to the Office of Planning and Community Development

Expenditures	$(184,246)
Revenues	$(64,000)
Position Allocation	(1.00)

This ongoing item transfers one Planning and Development Specialist Senior position and associated labor budget from the Department of Neighborhoods (DON) to the Office of Planning and Community Development (OPCD) to reflect that beginning in 2026, administration of the Major Institutions and Schools Program, which includes Early Community Outreach for Design Review work, will transfer from DON to OPCD. This transition will create better alignment between the subject matter of the program and the administering department. There is a corresponding change in OPCD's proposed budget that further describes this transfer.

Proposed Technical

Reflect Prior-year Position Eliminations

Position Allocation	(1.00)

This position-only change is necessary to align position counts in the City's budgeting system with actual department positions. The 2025 Adopted Budget eliminated 1.0 FTE, Strategic Advisor, Exempt, effective June 30, 2025. This item is necessary to reflect this position elimination in the 2026 Proposed Budget.

Ongoing Changes from Current Year Legislation

Position Allocation	1.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(138,196)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(8,645)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

April General Fund Revenue Adjustment

Revenues	$(363,859)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Department of Neighborhoods

August General Fund Revenue Adjustment

Revenues	$121,440

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Department of Neighborhoods

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DON - BO-DN-I3100 - Leadership and Administration				
00100 - General Fund	6,354,404	6,287,876	6,592,932	6,848,755
00155 - Sweetened Beverage Tax Fund	41,498	-	-	-
Total for BSL: BO-DN-I3100	**6,395,902**	**6,287,876**	**6,592,932**	**6,848,755**
DON - BO-DN-I3300 - Community Building				
00100 - General Fund	6,603,347	6,871,240	7,042,456	6,890,471
14500 - Payroll Expense Tax	194,113	-	-	-
Total for BSL: BO-DN-I3300	**6,797,460**	**6,871,240**	**7,042,456**	**6,890,471**
DON - BO-DN-I3400 - Community Grants				
00100 - General Fund	3,544,710	3,051,813	3,100,420	3,066,951
00155 - Sweetened Beverage Tax Fund	2,952,122	2,984,106	2,795,781	2,784,672
Total for BSL: BO-DN-I3400	**6,496,833**	**6,035,919**	**5,896,201**	**5,851,623**
Department Total	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**
Department Full-Time Equivalents Total*	**73.50**	**69.00**	**69.00**	**67.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Department of Neighborhoods

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	16,502,461	16,210,929	16,735,808	16,806,177
00155 - Sweetened Beverage Tax Fund	2,993,621	2,984,106	2,795,781	2,784,672
14500 - Payroll Expense Tax	194,113	-	-	-
Budget Totals for DON	**19,690,195**	**19,195,035**	**19,531,589**	**19,590,850**

Department of Neighborhoods

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	52,857	111,500	111,500	111,500
334010	State Grants	20,000	-	-	-
341300	Administrative Fees & Charges	1,688,566	2,084,139	2,084,139	1,841,720
360350	Other Rents & Use Charges	140,193	145,000	145,000	145,000
360900	Miscellaneous Revs-Other Rev	57,893	114,000	114,000	50,000
Total Revenues for: 00100 - General Fund		**1,959,509**	**2,454,639**	**2,454,639**	**2,148,220**
Total DON Resources		**1,959,509**	**2,454,639**	**2,454,639**	**2,148,220**

Appropriations by Budget Summary Level and Program

DON - BO-DN-I3100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Neighborhoods.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,968,997	3,155,918	3,334,417	3,297,920
Departmental Indirect Costs	3,426,905	3,131,959	3,258,516	3,550,835
Total	**6,395,902**	**6,287,876**	**6,592,932**	**6,848,755**
Full-time Equivalents Total*	18.00	19.00	19.00	19.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	2,968,997	3,155,918	3,334,417	3,297,920

Department of Neighborhoods

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	3,426,905	3,131,959	3,258,516	3,550,835
Full Time Equivalents Total	18.00	19.00	19.00	19.00

DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civic Engagement & Leadership Development	157,652	(1)	(1)	-
Commissions	192,228	226,543	234,104	231,932
Community Capacity	-	-	-	603,347
Community Engagement Coordinators	781,008	737,395	776,301	710,241
Community Liaisons	596,818	714,348	738,069	732,364
Community Safety	944,556	1,165,429	1,165,429	-
Community Safety	-	-	-	1,165,429
Equity and Engagement Advisors	-	-	-	1,273,113
Equity and Engagement Advisors	-	1,412,265	1,478,849	-
Historic Preservation	950,756	987,286	1,036,224	1,041,399
Major Institutions and Schools	214,091	243,134	158,794	-
Participatory Budgeting (Your Voice Your Choice)	-	-	-	-
People's Academy for Community Engagement (PACE)	31,750	162,425	174,775	170,893
P-Patch Community Gardening	932,742	909,405	948,451	961,754
Re-imagination and Recovery	1,068,012	313,012	331,462	-
Strategic Partnerships	927,847	-	-	-
Total	**6,797,460**	**6,871,240**	**7,042,456**	**6,890,471**
Full-time Equivalents Total*	44.50	40.00	40.00	38.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Community Building Budget Summary Level:

Civic Engagement & Leadership Development

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civic Engagement & Leadership Development	157,652	(1)	(1)	-
Full Time Equivalents Total	2.00	-	-	-

Commissions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commissions	192,228	226,543	234,104	231,932
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Community Capacity

The purpose of the Community Capacity Building program is to support the work for CID Community Capacity Building, Community Benefits Agreement, and pilot community capacity building models in identified equity areas throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Capacity	-	-	-	603,347
Full Time Equivalents Total	-	-	-	4.00

Community Engagement Coordinators

The purpose of the Community Engagement Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Engagement Coordinators	781,008	737,395	776,301	710,241
Full Time Equivalents Total	5.00	5.00	5.00	4.00

Department of Neighborhoods

Community Liaisons

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Liaisons	596,818	714,348	738,069	732,364
Full Time Equivalents Total	4.00	3.00	3.00	3.00

Community Safety

The purpose of the Community Safety program is to support the City of Seattle's commitment to being a safe, vibrant, and interconnected city that ensures all residents can live safely and securely.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Safety	944,556	1,165,429	1,165,429	1,165,429

Equity and Engagement Advisors

The purpose of the Equity & Engagement Advisors program is to provide contracted services to City departments, acting as their Equity and Engagement Advisors to ensure that equity is prioritized in City policies, programs, projects, and services. This involves collaborating closely with City Departments to identify and address barriers to participation within programs and shaping policies and procedures accordingly. They also offer guidance, coordination, and support for inclusive community outreach efforts, with a particular focus on enhancing equitable engagement in communities most affected by the City's growth, infrastructure needs, and historical injustices.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Equity and Engagement Advisors	-	1,412,265	1,478,849	1,273,113
Full Time Equivalents Total	-	12.00	12.00	11.00

Historic Preservation

The purpose of the Historic Preservation Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Historic Preservation	950,756	987,286	1,036,224	1,041,399
Full Time Equivalents Total	7.00	7.00	7.00	8.00

Major Institutions and Schools

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Institutions and Schools	214,091	243,134	158,794	-
Full Time Equivalents Total	3.00	2.00	2.00	-

Participatory Budgeting (Your Voice Your Choice)

The purpose of the Participatory Budgeting (Your Voice Your Choice) Program is to provide a process in which Seattle residents democratically decide how to spend a portion of the City's budget.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Participatory Budgeting (Your Voice Your Choice)	-	-	-	-

People's Academy for Community Engagement (PACE)

The purpose of the People's Academy for Community Engagement (PACE) Program is to provide leadership development and skill building of emerging leaders in a multicultural, participatory adult learning environment where participants learn hands-on strategies for community building, inclusive engagement, and accessing governments from experts in the field

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
People's Academy for Community Engagement (PACE)	31,750	162,425	174,775	170,893
Full Time Equivalents Total	-	1.00	1.00	1.00

P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
P-Patch Community Gardening	932,742	909,405	948,451	961,754
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Re-imagination and Recovery

The purpose of the Re-imagination and Recovery program is to provide transformational, people- centered programming and services informed by data and best practices that enhance and expand government support in under-served communities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Re-imagination and Recovery	1,068,012	313,012	331,462	-
Full Time Equivalents Total	8.50	3.00	3.00	-

Strategic Partnerships

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Strategic Partnerships	927,847	-	-	-
Full Time Equivalents Total	8.00	-	-	-

DON - BO-DN-I3400 - Community Grants

The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Food Fund	3,367,957	2,984,106	2,795,781	2,784,672
Neighborhood Matching	3,128,876	3,051,813	3,100,420	3,066,951
Total	**6,496,833**	**6,035,919**	**5,896,201**	**5,851,623**
Full-time Equivalents Total*	11.00	10.00	10.00	10.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Community Grants Budget Summary Level:

Healthy Food Fund

The purpose of the Healthy Food Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Healthy Food Fund	3,367,957	2,984,106	2,795,781	2,784,672
Full Time Equivalents Total	3.00	4.00	4.00	4.00

Department of Neighborhoods

Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Matching	3,128,876	3,051,813	3,100,420	3,066,951
Full Time Equivalents Total	8.00	6.00	6.00	6.00

Office of Planning and Community Development

Rico Quirindongo, Director

(206) 386-1010

http://www.seattle.gov/opcd/

Department Overview

The Office of Planning and Community Development (OPCD) was established in December 2015 with a mission of strengthening citywide planning and implementation and ensuring City departments are aligned and coordinated in planning for Seattle's future development. OPCD coordinates City departments to ensure that development decisions and investments advance equitable growth, consistent with Seattle's Comprehensive Plan. The department is guided by its vision of "an inspiring city, in harmony with nature, where everyone thrives." In addition to partnering with other City departments, OPCD works closely with community partners and other agencies to implement that vision. During the last five years, OPCD has accomplished a wide range of projects, including annual amendments and an in-progress major update to the City's Comprehensive Plan; implementation of legislation to help activate downtown such as conversion of office buildings to housing, flexibility for downtown street level uses, and micro-housing regulations; industrial and maritime strategy planning; funding more than 77 community-initiated projects to combat displacement and increase access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

The director of OPCD co-chairs the capital subcabinet to facilitate coordinated decision-making regarding policies and investments that support Seattle's BIPOC communities. OPCD works with the Mayor's Office and members of the cabinet to ensure the City's investments support community development objectives and that department priorities are aligned and reflected in policies and budget resources.

OPCD is organized in four divisions: Equitable Development, Long Range Planning, Community Planning, and Land Use Policy & Strategic Initiatives. OPCD also has an Indigenous Planner that works across divisions. OPCD houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission. OPCD also staffs the Equitable Development Initiative Advisory Board.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	15,787,943	8,111,189	8,547,849	8,770,398
Other Funding - Operating	13,959,722	30,600,876	30,757,347	30,747,282
Total Operations	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Total Appropriations	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Full-Time Equivalents Total*	51.50	50.50	50.50	50.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of Planning and Community Development.

Office of Planning and Community Development

The department will continue to invest in programs such as regional and community planning, station area planning, and the Equitable Development Initiative. OPCD's 2026 Proposed Budget increases funding for the community planning and activation work in 2026 for the cross departmental initiative in the North Aurora Corridor called "Northern Lights." The proposed budget also funds the initial planning work for a Housing Reparations Program that will be informed by an upcoming 2026 study in the Office of Civil Rights (see OCR section of the budget book for more information.) OPCD will develop a process for the administration of an Equity Housing Fund focusing on remedying historical injustices for descendants of Black slaves.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made including defunding a vacant long range planning position. Other items that have changed from the 2026 Endorsed Budget include transfers of positions to other departments where the work they do is more closely aligned.

The Equitable Development Initiative

The Equitable Development Initiative (EDI) continues to be an important and growing program within OPCD, serving as a key inclusive growth strategy for marginalized communities in Seattle most at risk of physical and cultural displacement. The EDI program is coordinated and led by OPCD and guided by an implementation plan and financial investment strategy developed in collaboration with community members and staff from the Office of Housing (OH), Department of Neighborhoods (DON), Office of Economic Development (OED), Office of Arts and Culture (ARTS), Mayor's Office (MO), and City Budget Office (CBO). It is also informed by an external advisory board representing impacted communities. In 2017, the City Council identified the initial five projects for the EDI program. The program has grown to more than 77 community-based projects today. Support for these projects includes a mix of capacity building and capital development funding, which can include funds for site acquisition. The proposed budget includes $29.4 million for EDI in 2026. Of that amount, $27.4 million is for grants and program implementation ($22.6 million Payroll Expense Tax and $4.8 million Short-Term Rental Tax). OPCD's budget also includes $2.0 million of Short-Term Rental Tax for EDI staffing.

The EDI program was initially funded with $16 million in one-time proceeds from the sale of surplus property known as the Civic Square Block. The Washington State Legislature passed the Short-Term Rental Tax (STRT) in the 2018 legislative session and therefore, since 2019, the EDI program has also been funded with STRT revenues. In July 2019, the City Council passed Ordinance 125872, which created a new fund for STRT.

Another expansion of EDI occurred in the 2022 Adopted Budget with the additional allocation of $14.3 million from the Payroll Expense Tax. In addition to grant awards, the baseline budget from this funding source supports staffing to help the EDI team and related staff administer its funding and projects and provide technical assistance to community organizations. This tax was imposed via Ordinance 126108, which was approved by the City Council in July 2020.

The ongoing funding of the Equitable Development Initiative through the Payroll Expense Tax and Short-Term Rental Tax means that City investments in these community-driven projects and land acquisitions will provide a lasting legacy for Seattle and its BIPOC community members.

Planning

For the sustainability of the General Fund, the 2026 Proposed Budget defunds one position that is vacant in the Long Range Planning Division. The department will prioritize the workload of the remaining long-range planner in a way that minimizes regional and long-range planning impacts. In 2026, OPCD will take on the Major Institutions and Schools planning work that has been historically done by the Department of Neighborhoods. OPCD will oversee administration of the program, review plans, and collect the associated fees. Transfer of a position and related funding along with budget legislation will effectuate this transfer of responsibility from DON to OPCD.

Incremental Budget Changes

Office of Planning and Community Development

	2026 Budget	FTE
Total 2026 Endorsed Budget	**39,305,196**	**50.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	107,272	-
Proposed Operating		
Northern Lights Planning Events and Activation	250,000	-
Housing Reparations Program	200,000	-
Sound Transit 3 Staffing for Design Commission	167,495	1.00
Transfer Community Capacity Building Position from OPCD to Department of Neighborhoods	(194,375)	(1.00)
Transfer Major Institutions Program from Department of Neighborhoods to OPCD	184,246	1.00
Defund Vacant Long Range Planning Position	(194,375)	-
Transfer Duwamish Valley Advisor Position to the Office of Sustainability	(194,375)	(1.00)
Shift Equitable Development Initiative Staff Salaries to Short-Term Rental Tax	-	-
Proposed Technical		
Technical Baseline Data Cleanup	-	-
True-up Baseline Labor Budget	11,137	-
Bargained Annual Wage Adjustment to Base Budget	(116,594)	-
SCERS Retirement Contribution Rate Reduction	(7,947)	-
Total Incremental Changes	**$212,485**	**-**
Total 2026 Proposed Budget	**$39,517,681**	**50.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $107,272

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Northern Lights Planning Events and Activation

Expenditures	$250,000

This item adds $215,000 for an external business liaison for community support and activation. This could include piloting a Clean and Safe team, which focuses on cleanliness, safety, and maintenance. The mechanism for spending the Clean and Safe team funding will depend on the capacity and desire of local organizations. Additionally, this item adds $20,000 for a design contest for the City-owned N 130th site. The funding will cover stipends, advertising, printing, and event costs. Lastly, $15,000 is provided for placemaking events such as a community mural painting or a small site's tree planting.

Housing Reparations Program

Expenditures	$200,000

This item adds $200,000 in Payroll Expense Tax to develop a process for the administration of an Equity Housing Fund focusing on remedying historical injustices for descendants of Black slaves. The Office of Civil Rights is funded to conduct a reparations study, the findings of which will inform OPCD's work. This process development will include recommendations on spending categories, award processes, and a timeline for awards. Funds may be used to support consultants and subject matter expertise, and related program costs. The program is related to the Mayor's $80M four-year initiative to allocate OH housing funds to a series of investments that will benefit descendants of Black slaves.

Sound Transit 3 Staffing for Design Commission

Expenditures	$167,495
Revenues	$167,495
Position Allocation	1.00

This item will increase 1.0 FTE Planning and Development Specialist II position for the Seattle Design Commission to support station area reviews in 2026 and 2027. Sound Transit 3 (ST3) is the largest infrastructure program in Seattle's history. Its high-capacity transit investments—including the mega-projects of West Seattle Link Extension (WSLE) and Ballard Link Extension (BLE), as well as infill stations to the existing light rail lines—will create 15 new light rail stations in Seattle, offering tremendous opportunity to transform regional mobility and expand access to housing, jobs, and other destinations for Seattle community members. The City has many critical regulatory and partnering roles to support these projects that, if fully resourced and realized, will facilitate project delivery, maximize public benefit, and minimize harm to existing communities. This position will be budgeted in the General Fund, and reimbursed through SDOT and future agreements with Sound Transit 3.

Transfer Community Capacity Building Position from OPCD to Department of Neighborhoods

Expenditures	$(194,375)
Position Allocation	(1.00)

This item transfers one position to the Department of Neighborhoods (DON) that is focused on community capacity building. There is a corresponding adjustment in DON's proposed budget. This role will be working in collaboration with City departments, community-based organizations, regional government, and private sector agencies to research, explore, and pilot community capacity building models in identified equity areas throughout the city.

Transfer Major Institutions Program from Department of Neighborhoods to OPCD

Expenditures	$184,246
Revenues	$64,000

Position Allocation 1.00

This ongoing item transfers one Planning and Development Specialist Senior position and associated labor budget from the Department of Neighborhoods (DON) to the Office of Planning and Community Development (OPCD). The proposed budget also transfers administration of the Major Institutions and Schools Program (MISP) from DON to OPCD. There is a corresponding change in DON's proposed budget.

This transition is necessary to create better alignment between the subject matter of the program and the department that administers it. MISP fundamentally concerns long range planning for and regulation of growth and development of the built environment which is a primary function of OPCD. The program is a good fit within the Land Use Policy & Strategic Initiatives division of OPCD, because this group contains expertise interpreting and applying development regulations – including the associated public and stakeholder engagement processes. The transfer of the program to OPCD ensures full alignment with other ongoing long-range planning including Comprehensive Plans and Regional Centers Subarea Plans.

Defund Vacant Long Range Planning Position

Expenditures $(194,375)

This item defunds a senior planner position in OPCD's Long Range Planning division. This position is currently vacant, and the department will not fill the position to achieve reductions to the General Fund.

Transfer Duwamish Valley Advisor Position to the Office of Sustainability

Expenditures $(194,375)

Position Allocation (1.00)

This item transfers the Duwamish Valley Program Strategic Advisor to the Office of Sustainability and Environment (OSE). This position has been on long-term loan to OSE to support the Duwamish Valley Program. This change permanently transfers this position to OSE to consolidate staffing for the Duwamish Valley Program and promote alignment and coordination with the Citywide Resilience Hub strategy and Climate Action Plan Update.

Shift Equitable Development Initiative Staff Salaries to Short-Term Rental Tax

Expenditures -

This net-zero item shifts some Equitable Development Initiative (EDI) staff salaries from Payroll Expense Tax (PET) fund to Short-Term Rental Tax (STRT). EDI staff salaries had previously been split between PET and STRT, both funds that support EDI-related work, as a result of various budget changes over the last few years. This budget-neutral change to move all EDI-related salaries to one fund allows for easier administration of timesheets and better tracking of EDI-related labor costs within OPCD's budget.

Proposed Technical

Technical Baseline Data Cleanup

Expenditures -

Revenues -

This budget-neutral item adjusts baseline budget to better match the actual expenditures.

True-up Baseline Labor Budget

Expenditures $11,137

This item aligns an on-loan position's labor budget to actual costs.

Office of Planning and Community Development

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(116,594)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(7,947)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office of Planning and Community Development

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OPCD - BO-PC-X2P00 - Planning and Community Development				
00100 - General Fund	7,932,126	8,076,189	8,512,849	8,567,904
12200 - Short-Term Rental Tax Fund	810,880	1,089,914	1,145,040	1,990,178
14500 - Payroll Expense Tax	1,870,106	2,183,905	1,242,753	593,586
Total for BSL: BO-PC-X2P00	**10,613,112**	**11,350,008**	**10,900,642**	**11,151,668**
OPCD - BO-PC-X2P10 - Design Commission				
00100 - General Fund	-	35,000	35,000	202,495
30010 - REET I Capital Fund	690,551	759,627	796,802	798,440
Total for BSL: BO-PC-X2P10	**690,551**	**794,627**	**831,802**	**1,000,935**
OPCD - BO-PC-X2P40 - Equitable Development Initiative				
00100 - General Fund	7,855,818	-	-	-
12200 - Short-Term Rental Tax Fund	2,813,865	6,362,371	5,905,965	4,776,232
14500 - Payroll Expense Tax	7,774,319	20,205,059	21,666,787	22,588,846
Total for BSL: BO-PC-X2P40	**18,444,002**	**26,567,430**	**27,572,752**	**27,365,078**
Department Total	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**
Department Full-Time Equivalents Total*	**51.50**	**50.50**	**50.50**	**50.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Planning and Community Development

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	15,787,943	8,111,189	8,547,849	8,770,398
12200 - Short-Term Rental Tax Fund	3,624,745	7,452,285	7,051,005	6,766,410
14500 - Payroll Expense Tax	9,644,426	22,388,965	22,909,540	23,182,432
30010 - REET I Capital Fund	690,551	759,627	796,802	798,440
Budget Totals for OPCD	**29,747,665**	**38,712,065**	**39,305,196**	**39,517,681**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	(74,763)	-	-	-
333110	Ind Fed Grants	77,249	-	-	-
334010	State Grants	295,208	-	-	-
360220	Interest Earned On Deliquent A	(179)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	-	-	64,000
397010	Operating Transfers In	-	-	-	167,495
Total Revenues for: 00100 - General Fund		**297,516**	**-**	**-**	**231,495**
345010	Design & Planning Fees	(1,452)	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**(1,452)**	**-**	**-**	**-**
Total OPCD Resources		**296,064**	**-**	**-**	**231,495**

Office of Planning and Community Development

Appropriations by Budget Summary Level and Program

OPCD - BO-PC-X2P00 - Planning and Community Development

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning	9,933,351	10,577,602	10,090,039	10,344,998
Planning Commission Management	679,761	772,406	810,603	806,670
Total	**10,613,112**	**11,350,008**	**10,900,642**	**11,151,668**
Full-time Equivalents Total*	48.50	47.50	47.50	46.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Planning and Community Development Budget Summary Level:

Planning

The purpose of the Planning Program is to manage a coordinated vision for growth and development in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning	9,933,351	10,577,602	10,090,039	10,344,998
Full Time Equivalents Total	45.50	44.50	44.50	43.50

Planning Commission Management

The purpose of the Planning Commission is to advise the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. The commission also provides independent analysis and promotes issues vital to livability.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Planning Commission Management	679,761	772,406	810,603	806,670
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Office of Planning and Community Development

OPCD - BO-PC-X2P10 - Design Commission

The purpose of the Design Commission Budget Summary Level is to give advice to the Mayor, City Council, and City Departments, concerning City-funded Capital Improvement Projects, projects that seek long-term use of the right-of-way, or major transportation projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Design Commission	690,551	794,627	831,802	1,000,935
Total	**690,551**	**794,627**	**831,802**	**1,000,935**
Full-time Equivalents Total*	3.00	3.00	3.00	4.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

OPCD - BO-PC-X2P40 - Equitable Development Initiative

The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Equitable Development Initiative	18,444,002	26,567,430	27,572,752	27,365,078
Total	**18,444,002**	**26,567,430**	**27,572,752**	**27,365,078**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Community Police Commission

Eci Ameh, Executive Director

(206) 256-5545

http://www.seattle.gov/policecommission/

Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input regarding police practices and public safety. The CPC was made a permanent part of the system of civilian oversight of police through the 2017 Police Accountability Ordinance (Ordinance 125315). Board membership of the CPC was modified in 2023 (Ordinance 126860) into a 15-member board appointed by the Mayor, the City Council, and the Community Police Commission. Each commissioner serves a three-year term.

The CPC is an independent body that engages in research, relationship building, advocacy, collaboration, dialogue, counsel and recommendations on public safety, police policies and practices. Centering the needs and priorities of communities most impacted by law enforcement and the criminal legal system is a critical component of achieving and maintaining effective and equitable policing. Engaging and uplifting the perspectives of impacted communities in public safety policy is fundamental to the CPC's mission and necessary to rebuild community trust in City governance and policing.

The CPC leverages the ideas, talent, experience and expertise of impacted communities in Seattle to work to ensure that police services:

- fully comply with the Washington Constitution and the Constitution of the United States;
- ensure public and officer safety; and
- promote public trust and confidence in the Seattle Police Department and its officers.

The CPC role includes:

- reviewing and providing input to many City partners on the police accountability system, police services and the Seattle Police Department's policies and practices, and on public safety, more broadly;
- leading community engagement and co-creation on behalf of Seattle's police accountability system to obtain the perspectives of the community, with an emphasis on prioritizing the perspectives of those most adversely affected by policing and the criminal legal system, on police-community relations, the police accountability system, police services, policies and practices, and public safety, and providing that input to other City departments, including the Executive, and the City Council;
- maintaining connections with representatives of communities and community groups that have faced and continue to face systematic exclusion and oppression; and
- advocating for City and State laws, policies, or reforms informed by community input that fosters public trust and confidence in public safety, policing, and the criminal legal system.

Community Police Commission

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,878,333	2,132,187	2,234,620	2,498,514
Total Operations	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Total Appropriations	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Community Police Commission (CPC). The department will continue to invest in programs such as providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices.

The CPC budget increases 17% over the 2025 Adopted Budget. Funding is restored related to a 2025 Adopted Budget reduction which imposed a 10% vacancy rate assumption. Also, budget appropriation is increased to fund commissioner stipend costs that were increased in 2023 by Council. The budget is also adjusted for minor Citywide technical changes which are described below.

Community Police Commission

Incremental Budget Changes

Community Police Commission

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,234,620**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	54,897	-
Proposed Operating		
Restore 10% Vacancy Reduction	146,426	-
Increase in Commissioner Stipends	87,000	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(1,416)	-
Bargained Annual Wage Adjustment to Base Budget	(23,012)	-
Total Incremental Changes	**$263,895**	**-**
Total 2026 Proposed Budget	**$2,498,514**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $54,897

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Restore 10% Vacancy Reduction

Expenditures $146,426

This item restores a 10% salary reduction from the 2025 Adopted Budget to meet the General Fund revenue shortfall. While there have been vacancies in the past, the new Executive Director has filled all positions except the newly created Deputy Director. Fully funding and filling this position is consistent with the mandates of the Accountability Ordinance.

Increase in Commissioner Stipends

Expenditures $87,000

Community Police Commission

This item adds funding for the increase in Commissioner stipends (from $550 to $700 per month for Commissioner, and from $550 to $1200 per month for Co-Chairs). The stipend increase was part of the Police Accountability Ordinance revisions the Council passed in 2023. The ordinance did not include additional budget, requiring CPC to absorb these costs within its existing resources. This increase will provide funding for the forecasted annual amount for Commissioner stipends of $144,000 in the CPC budget.

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,416)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(23,012)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Community Police Commission

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CPC - BO-CP-X1P00 - Office of the Community Police Commission				
00100 - General Fund	1,878,333	2,132,187	2,234,620	2,498,514
Total for BSL: BO-CP-X1P00	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Department Total	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Department Full-Time Equivalents Total*	**10.00**	**10.00**	**10.00**	**10.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Community Police Commission

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,878,333	2,132,187	2,234,620	2,498,514
Budget Totals for CPC	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**

Appropriations by Budget Summary Level and Program

CPC - BO-CP-X1P00 - Office of the Community Police Commission

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Community Police	1,878,333	2,132,187	2,234,620	2,498,514
Total	**1,878,333**	**2,132,187**	**2,234,620**	**2,498,514**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Community Assisted Response and Engagement

Amy Barden, Chief

(206) 477-8300

www.seattle.gov/care

Department Overview

The Community Assisted Response and Engagement (CARE) department, formerly known as the Community Safety and Communications Center (CSCC), was established as a new department in 2021 to provide timely, accurate, and vital information to the City's first responders, city service providers, and to the public. Ordinance 126237 transferred the primary 9-1-1 center from SPD to CARE, effective June 1, 2021. Since the transition, the department has continued working to establish itself as an independent city department and explore integrating non-uniformed and alternate resources for dispatch. CARE is home to the primary Seattle 9-1-1 call center and is the largest in the Pacific Northwest, both by staff size and volume of calls received, averaging almost 900,000 per year. The department employs 189 employees and is open 24 hours a day, 365 days a year.

The CARE department enhances public safety through CARE Response Teams that provide additional behavioral health professionals available to respond to people experiencing non-violent mental health crises or quality of life concerns. These unarmed community responders are currently dispatched to a small subset of a person down and welfare check call types. CARE Response Teams are also requested by police officers and sometimes deal with "on view" incidents. In 2024, Seattle 9-1-1 data shows a response time consistently longer than one hour to these call types; the department seeks to reduce that response time and to support SPD's ability to respond to more urgent 9-1-1 calls swiftly. The vision for CARE Response Teams into the future is to expand to additional call types and primary dispatch without officers as appropriate.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	27,525,414	32,815,649	36,490,801	45,433,380
Total Operations	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Total Appropriations	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Full-Time Equivalents Total*	163.00	190.00	190.00	239.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget invests in CARE with an expansion of the Community Crisis Response (CCR) Team, and increased staffing in the 9-1-1 call center, increasing the department's public safety response abilities. In total, the proposed budget invests a net of almost $9 million in growing the department, a 24 percent growth above the 2026 Endorsed Budget to bolster CARE's staffing and operations.

In 2025, the CCR teams began dispatching across the city from district locations, and with the proposed budget

those efforts will double citywide as an additional 24 CCRs will be added to the existing 24 current CCR positions. Six CCR supervisors are also added to support and manage responses, as well as making permanent a training manager position. One-time funding will provide vehicles and space needs to help with the department's growth.

CARE, the primary 9-1-1 call center in Seattle, operates 24/7, 365 days a year, and handled over 890,000 calls in 2024. Due to high turnover rates, the call center has sometimes relied heavily on overtime to adequately staff its operations. The proposed budget includes the addition of 12 call takers to provide more regular staff coverage and reduce the need for overtime. Moreover, there will be three training positions created to assist in hiring new dispatchers. Additionally, three temporary administrative positions in finance, human resources, and payroll will be made permanent.

The proposed budget includes revenues from the City’s planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

Specifically in CARE, the proposed Public Safety Sales Tax provides $15 million of base department funding, as well as $9.5 million and 49 FTE to double the number of CCR teams, provide additional 9-1-1 call takers and fund needed department administrative support.

Incremental Budget Changes

Community Assisted Response and Engagement

	2026 Budget	FTE
Total 2026 Endorsed Budget	**36,490,801**	**190.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(270,795)	-
Proposed Operating		
Expansion of the Community Crisis Responder Team	6,900,001	31.00
Additional 9-1-1 Call Center Staffing and Department Administrative Support	2,632,192	18.00
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(299,366)	-
SCERS Retirement Contribution Rate Reduction	(19,453)	-
Total Incremental Changes	**$8,942,579**	**49.00**
Total 2026 Proposed Budget	**$45,433,380**	**239.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(270,795)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Expansion of the Community Crisis Responder Team

Expenditures $6,900,001

Position Allocation 31.00

A $6.9 million expansion of the CARE Community Crisis Responder (CCR) Team in the 2026 budget will double the number of response teams dispatched. Currently 24 CCR positions respond to calls throughout the city, and this item will add 24 positions (12 Community Crisis Responder I, and 12 Community Crisis Responder II) for a total of 48 CCRs, as well as an additional 6 Community Crisis Responder Supervisors to support and manage response calls; overall doubling CCR coverage across the city. A training manager position (Strategic Advisor 2) is also made permanent, providing needed ongoing training and other support to the department.

Of the $6.9 million, $1.97 million is one-time funding to support the significant expansion in CARE. One-time funding

pays for additional vehicles, and space improvements and/or changes for the district dispatching locations, as well as for the department's headquarters.

The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Additional 9-1-1 Call Center Staffing and Department Administrative Support

Expenditures	$2,632,192
Position Allocation	18.00

This item adds $2.63 million of ongoing funding for call center support and department administrative needs. To increase staffing in the 9-1-1 call center, this proposal includes 12 call takers (six - 9-1-1 Emergency Communication Dispatcher 1s, and six - 9-1-1 Emergency Communication Dispatcher 2s), which will increase the total number of call taker positions to 129. Significant turnover in the call center results in the use of overtime to cover shifts and to keep call answering times low, and the 12 additional positions will provide more regular staffing coverage. To further create call center capacity, the proposed budget includes 3 trainers (9-1-1 Emergency Communication Analysts) are added to support the training needed for new hires.

To address CARE's administrative needs as the department has grown, the proposed budget turns some temporary positions into permanent positions in the 2026 budget. This includes the following three positions: 1 Strategic Advisor supporting finance, 1 Personnel Specialist, Senior supporting human resources, and 1 Payroll Supervisor supporting payroll. These permanent positions will ensure administrative capacity and certainty as the department continues to grow operationally.

The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(299,366)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(19,453)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Community Assisted Response and Engagement

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CS - BO-CS-10000 - 911 Call Response				
00100 - General Fund	25,360,829	28,456,809	29,991,433	32,105,411
Total for BSL: BO-CS-10000	**25,360,829**	**28,456,809**	**29,991,433**	**32,105,411**
CS - BO-CS-40000 - Community Assisted Response and Engagement				
00100 - General Fund	2,164,585	4,358,840	6,499,368	13,327,968
Total for BSL: BO-CS-40000	**2,164,585**	**4,358,840**	**6,499,368**	**13,327,968**
Department Total	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**
Department Full-Time Equivalents Total*	**163.00**	**190.00**	**190.00**	**239.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Community Assisted Response and Engagement

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	27,525,414	32,815,649	36,490,801	45,433,380
Budget Totals for CS	**27,525,414**	**32,815,649**	**36,490,801**	**45,433,380**

Community Assisted Response and Engagement

Appropriations by Budget Summary Level and Program

CS - BO-CS-10000 - 911 Call Response

The purpose of the 911 Call Response Budget Summary Level is to answer 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications Center	25,360,829	28,456,809	29,991,433	32,105,411
Total	**25,360,829**	**28,456,809**	**29,991,433**	**32,105,411**
Full-time Equivalents Total*	153.00	158.00	158.00	176.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

CS - BO-CS-40000 - Community Assisted Response and Engagement

The purpose of the Community Assisted Response and Engagement Budget Summary Level is to develop and implement programs that address behavioral issues and substance abuse, share information across departments, and respond to non-emergent, low-risk community calls for service.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Dual Dispatch	2,164,585	4,358,840	6,499,368	13,327,968
Total	**2,164,585**	**4,358,840**	**6,499,368**	**13,327,968**
Full-time Equivalents Total*	10.00	32.00	32.00	63.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

https://www.seattle.gov/emergency-management

Department Overview

The Office of Emergency Management (OEM) is responsible for the citywide emergency management program. OEM was established as an independent department in 2021. The mission of OEM is, "We partner with the community to prepare for, respond to, mitigate the impacts of, and recover from disasters." This office has the city-wide responsibility to:

- Facilitate citywide response which includes orchestrating coordination conference calls, managing response actions/activities and physically maintaining and managing the Emergency Operations Center (EOC) to ensure overall unity of effort when responding to emergencies and disasters of all sizes and impacts;
- Manage the City's comprehensive activities related to emergency planning, preparedness, mitigation, response, and recovery operations;
- Administer trainings and exercises that prepare City responders, volunteers, and the public to respond and recover from disasters; and
- Seek and administer post disaster recovery costs and pre-disaster mitigation grants often totaling into the millions of dollars for the city and its departments.

OEM has adopted a whole community approach to educating the public. They do this by adapting preparedness curriculum to each audience, building relationships with community organizations, and focusing engagement on vulnerable populations such as those with limited English proficiency (LEP), low income, and immigrant and refugee communities.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	4,314,717	3,072,157	3,226,823	4,236,121
Total Operations	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Total Appropriations	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Full-Time Equivalents Total*	15.00	14.00	14.00	16.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of Emergency Management (OEM) and invests in programs supporting OEM's mission of providing emergency management services to the city. The department's budget is increased 38% over the 2025 Adopted Budget to sustain and increase capacity of the office to lead citywide emergency response. As part of preparing the City for all types of emergencies, the 2026 Proposed

Office of Emergency Management

Budget includes an increase of $665,740 and 2.0 FTE to address capacity concerns identified in an independent organizational assessment of OEM. This assessment evaluated OEM's funding, multijurisdictional framework, and organizational structure in comparison to peer cities, specifically those on the West Coast, as well as to nationwide best practices.

Based on the assessment and mayoral priorities around public safety and community engagement, the budget will fund a communications manager position to coordinate citywide information during emergencies and an additional community engagement and outreach role to help residents and businesses prepare and plan for major disasters. It will also make the largest investment in City history in promoting the AlertSeattle program to ensure community members can get lifesaving information during an emergency and expand community preparedness programming. As the City faces the potential of complex, severe, or frequent emergencies, and new challenges such as public health coordination, supply chain disruptions, and cybersecurity threats alongside traditional natural disaster planning, it is critical to ensure the department is funded and structured sufficiently to address the need.

Incremental Budget Changes

Office of Emergency Management

	2026 Budget	FTE
Total 2026 Endorsed Budget	**3,226,823**	**14.00**
Baseline		
Net-Zero Budget Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	(5,928)	-
Proposed Operating		
Fund Community Outreach and Emergency Preparedness Initiatives	665,740	2.00
Sustain Funding for Emergency Management Positions	380,000	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(1,680)	-
Bargained Annual Wage Adjustment to Base Budget	(28,834)	-
Total Incremental Changes	**$1,009,298**	**2.00**
Total 2026 Proposed Budget	**$4,236,121**	**16.00**

Description of Incremental Budget Changes

Baseline

Net-Zero Budget Adjustment

Expenditures -

This net-zero change makes adjustments to correct budget program, project, and account details for items in the 2026 Proposed Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $(5,928)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Fund Community Outreach and Emergency Preparedness Initiatives

Expenditures $665,740

Position Allocation 2.00

This item increases appropriation authority by $665,740 and adds ongoing position authority for 2.0 FTE to address capacity concerns identified in an independent organizational assessment of OEM, which was funded in the 2025 Adopted Budget. This item adds 1.0 FTE Communications Manager and 1.0 FTE Community Outreach and Training specialist to manage a communication and community outreach strategy to ensure community members can receive lifesaving information during an emergency and expand community preparedness programming. In addition, this item invests $200,000 in community engagement programming and outreach, as well as a further $100,000 for an Alert Seattle promotion.

Sustain Funding for Emergency Management Positions

Expenditures $380,000

This item increases appropriation authority by $380,000 to fund two existing Strategic Advisor 2 positions performing emergency management activities. Funding has previously been provided to the City of Seattle via the FEMA Emergency Management Performance Grant for these positions and appropriated in supplemental legislation. However, the grant funding is not expected to be available in 2026 and therefore this item is included in the 2026 Proposed Budget. These positions are core critical positions necessary for the sustainment of the City of Seattle Emergency Management Programs and Citywide emergency preparedness, planning and conducting regular trainings for staff, participating in regional partner emergency trainings and exercises, coordinating required emergency management plans, conducting extensive hazards analysis, and assisting other City departments in developing and maintaining Continuity of Operations Plans (COOP). They also serve as members of the small team of OEM Staff Duty Officers, serving on a rotating basis throughout the year, on-call 24/7 to be the first point of contact for emergency incident support and disaster response coordination.

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,680)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(28,834)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Office of Emergency Management

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OEM - BO-EP-10000 - Office of Emergency Management				
00100 - General Fund	4,314,717	3,072,157	3,226,823	4,236,121
Total for BSL: BO-EP-10000	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Department Total	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Department Full-Time Equivalents Total*	**15.00**	**14.00**	**14.00**	**16.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Emergency Management

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	4,314,717	3,072,157	3,226,823	4,236,121
Budget Totals for OEM	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	432,311	-	-	-
333110	Ind Fed Grants	829,760	-	-	-
334010	State Grants	60,538	-	-	-
341900	General Government-Other Rev	1,531,103	2,097,243	2,199,409	2,199,409
360900	Miscellaneous Revs-Other Rev	79,919	-	-	-
Total Revenues for: 00100 - General Fund		**2,933,631**	**2,097,243**	**2,199,409**	**2,199,409**
Total OEM Resources		**2,933,631**	**2,097,243**	**2,199,409**	**2,199,409**

Office of Emergency Management

Appropriations by Budget Summary Level and Program

OEM - BO-EP-10000 - Office of Emergency Management

The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Emergency Management	4,314,717	3,072,157	3,226,823	4,236,121
Total	**4,314,717**	**3,072,157**	**3,226,823**	**4,236,121**
Full-time Equivalents Total*	15.00	14.00	14.00	16.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

www.seattle.gov/fire

Department Overview

The Seattle Fire Department (SFD) provides fire protection and prevention, technical rescue, and emergency medical services for the City of Seattle. It deploys engine companies, ladder companies, aid and medic units, rescue companies, and fireboats to mitigate the loss of life and property from fires, medical emergencies, and other disasters. SFD maintains 33 fire stations strategically located within six battalions to provide optimal response times to emergencies. Each battalion serves specific geographic areas in the city: the downtown/Central Area, north and northeast Seattle, northwest Seattle, south and southeast Seattle, and West Seattle.

SFD has a strong record of fire prevention resulting in fewer fires than the national average and of other cities with similar populations. Seattle averages 1.7 fires annually per 1,000 residents, which is significantly lower than the national average of 4.5. Over the past five years, the average number of total structure fires per year in Seattle has been 1,288. Total fire dollar loss averaged $20 million per year.

SFD provides emergency medical responses, which account for approximately 73% of all SFD emergency calls in Seattle. To respond to the emergency medical demand, all Seattle firefighters are trained as emergency medical technicians (EMTs) to provide basic emergency medical care or basic life support. SFD staffs eight medic units, each with two firefighter-trained paramedics to provide more advanced medical care or advanced life support. Additionally, the department has five full-time and two peak-time aid units staffed by firefighters to provide basic life support citywide.

In 2016, SFD implemented the Low Acuity Alarm Program to reduce non-emergency calls to the 911 system and to provide improved service and care to individuals with non-emergent needs. In 2019, the program was renamed Mobile Integrated Health to better reflect its work, which now includes the Health One multidisciplinary response team of firefighters and case managers. Health One launched in 2019 to respond to individuals immediately in their moment of need and help them navigate the situation - whether they need medical care, mental health care, shelter, or other social services. Currently, core activities of Mobile Integrated Health are high utilizer intervention (individuals and locations), low acuity data and trend analysis, establishing referral partnerships, and alternate treatment/transportation services. Mobile Integrated Health expanded in 2025, adding one more unit, Post Overdose Team, to conduct patient follow-up and recovery system navigation.

The department also has marine, hazardous materials, high-angle, tunnel, and confined-space rescue teams. In addition, SFD officers and firefighters are members of local and national disaster response teams such as the Federal Emergency Management Agency (FEMA)'s Urban Search and Rescue Task Force and wildland firefighting. SFD's fire prevention efforts include fire code enforcement, building inspections, plan reviews of fire and life safety systems, public education and fire safety programs, regulation of hazardous materials storage and processes, and regulation of places of public assembly and public events to ensure life safety.

Seattle Fire Department

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	330,732,599	327,623,647	340,746,272	347,198,156
Other Funding - Operating	63,661	-	-	1,475,275
Total Operations	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Total Appropriations	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Full-Time Equivalents Total*	1,204.35	1,205.85	1,206.85	1,213.85

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget includes funding to increase firefighter staffing, expanding post-overdose treatment, and needed administrative support for emerging priorities.

To advance previous investments made in firefighter hiring, the proposed budget adds $2.1 million for an additional 20 firefighter recruits, bringing the total number of funded recruits to 100 in 2026. This will bolster SFD's efforts to fill vacancies to better rely on regular staffing hours and less on overtime hours. An expansion of the Post Overdose Response team, Health 99, is also funded, bringing the overdose treatment response to seven days a week from 9am to 9pm. Administrative staffing is also added, supporting human resources, data analysis, information technology planning, and fire prevention enforcement.

In anticipation of the coming 2026 FIFA World Cup games, about $1.5 million is added for one-time costs for equipment, supplies and training. SFD is also taking a $1 million reduction that does not impact ongoing operations, reducing its internal overtime budget, as well as salary savings from reduced firefighter staffing levels.

The proposed budget includes revenues from the City’s planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the CARE Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

In SFD, the Public Safety Sales Tax provides $3.2 million and 3 FTE, to both increase the number of firefighter recruits by 20, and fund an additional Health 99 response team for post-overdose treatment.

Incremental Budget Changes

Seattle Fire Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**340,746,273**	**1205.85**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,140,199	-
Proposed Operating		
Post-Overdose Treatment with Additional Health 99 Funding	1,153,000	3.00
Additional 20 Firefighter Recruits to Increase Staffing	2,059,325	-
Joint Enforcement Team (JET) Enhancement	26,000	-
Data Analysis Support for SFD Operations	210,357	1.00
Human Resources Support	117,000	1.00
Staffing to Support Information Technology Initiatives and Resources	216,648	1.00
Fire Prevention Division Staffing Support	140,000	1.00
Support for the 2026 FIFA World Cup Games	1,475,275	-
Overtime Savings in Internal Operations	(500,000)	-
Salary Savings from Projected Operational Staffing Levels	(500,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(197,467)	-
SCERS Retirement Contribution Rate Reduction	(11,340)	-
Appropriations for Local 2898 Collective Bargaining Agreement	2,746,512	-
Adding Position from the 2025-2026 Adopted and Endorsed Budget	-	1.00
Grant Revenue Forecast Adjustments	(148,351)	-
Total Incremental Changes	**$7,927,158**	**8.00**
Total 2026 Proposed Budget	**$348,673,431**	**1213.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,140,199

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Post-Overdose Treatment with Additional Health 99 Funding

Expenditures	$1,153,000
Position Allocation	3.00

This item includes $1.15 million, about a 25% increase, in ongoing funding to increase the Health 99 program, providing post-overdose treatment in the city. This adds a mobile integrated health coordinator (Strategic Advisor 2) position, two firefighter positions, funding for a contract nurse, and two response vehicles. Two case manager positions are also added in the Human Services Department for response and follow-up services. The expansion in the proposed budget will ensure response coverage seven days a week from 9am to 9pm.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Additional 20 Firefighter Recruits to Increase Staffing

Expenditures	$2,059,325

This item adds over $2 million in one-time funding for hiring and training 20 additional recruits in 2026, bringing the total funded recruits to 100. SFD continues to experience a high vacancy rate, requiring the department to rely on overtime to meet needed staffing levels. The additional firefighter recruits will bolster SFD's ability to keep up with attrition and reduce the overall vacancy count. SFD's base budget includes funding for 60 recruits annually, the 2026 Endorsed Budget included funding for 20 more, and this funding will bring the total to 100 recruits for 2026.
The revenues for this expansion are from the proposed 0.1% increase in Public Safety Sales Tax.

Joint Enforcement Team (JET) Enhancement

Expenditures	$26,000

This item increases SFD's budget by $26,000 for their participation in the City's Joint Enforcement Team (JET) program. The JET conducts inspections of nightclubs, bars, restaurants and other businesses at peak times to help them maintain a safe environment for patrons and the community as well as offering Nightlife Safety Training to nightlife business owners. This proposal recognizes the total appropriation needed for SFD’s overtime spending.

Data Analysis Support for SFD Operations

Expenditures	$210,357
Position Allocation	1.00

This item includes $210,000 and a data analyst (Strategic Advisor 2) position to provide dedicated data analysis to department leadership. SFD continues to increase its technology portfolio, providing opportunities to use information and data to better support the department's operations through data-driven approaches. SFD currently absorbs data work within other positions, and this will also increase capacity in those positions.

Human Resources Support

Expenditures	$117,000
Position Allocation	1.00

This item adds $117,000 and an Administrative Specialist 2 to increase support within SFD's human resources (HR) division. This position will help provide capacity as SFD moves to an annual firefighter testing process, increasing the workload for SFD HR staff, as the department seeks to increase its firefighter staffing levels.

Staffing to Support Information Technology Initiatives and Resources

Expenditures	$216,648

Position Allocation	1.00

This item provides $217,000 and a Sr. Management Systems Analyst position to manage the evaluation, strategic planning, and administration of the department's technology portfolio. As information technology projects, initiatives and tools continue to increase their importance in the department's operational needs, this position provides capacity to properly manage the IT portfolio in SFD. In addition to developing, managing, and implementing SFD's technology strategic planning initiatives, the position will also coordinate with City and regional partners, as well as support new timekeeping and payroll systems critical to SFD's staffing.

Fire Prevention Division Staffing Support

Expenditures	$140,000
Position Allocation	1.00

This item includes $140,000 for an Administrative Specialist 3 position to provide capacity and support in the Fire Prevention Division, specifically around new enforcement work related to nuisance alarm reductions and abatement of dangerous buildings. This position will allow a heightened level of enforcement to continue, directed at addressing dangerous buildings to protect communities and firefighters, and at reducing the impact on response times for the more than 10,000 nuisance alarms that SFD receives each year.

Support for the 2026 FIFA World Cup Games

Expenditures	$1,475,275

This item includes $1.475 million in one-time funding to support SFD"s operational needs related to preparing for and providing emergency services for the 2026 FIFA World Cup games. The funding is for equipment and supply costs, as well as planning exercises and training costs. The equipment and supplies are for sundry items used for onsite medical and other emergency services at World Cup-related events. The exercises and training consist of critical public safety topics, such as hazardous materials, communications, and full-scale readiness. Additional budget will be requested when reimbursement agreements are finalized.

Overtime Savings in Internal Operations

Expenditures	$(500,000)

This item reduces SFD's budget by $500,000 by finding reductions in various lines of business in the department, not related to operational emergency response to the city. This equates to a 9% reduction in internal operations, for items like training, leadership, and employee development. This reduction does not impact operations.

Salary Savings from Projected Operational Staffing Levels

Expenditures	$(500,000)

This item decreases funding by $500,000 to reflect lower projected spending in salary accounts related to staffing levels. The City is prioritizing funding to bring SFD firefighter levels up, as reflected in the Additional 20 Fire Fighter Recruits to Increase Staffing item, however there will continue to be savings as the vacancy rate remains high as recruits are trained and brought into the department to respond to emergencies.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(197,467)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for

personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(11,340)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Appropriations for Local 2898 Collective Bargaining Agreement

Expenditures	$2,746,512

In 2025, the City reached a collective bargain agreement with Local 2898 representing Seattle Fire Department Battalion and Deputy Fire Chiefs. The ongoing costs for 2022 through 2025 annual wage increase adjustments and the increased 2026 needs are included in this change request. The bargaining agreement runs from 2022 through the end of 2026.

Adding Position from the 2025-2026 Adopted and Endorsed Budget

Position Allocation	1.00

This item adds a Fire Lieutenant Administrative position included in the 2025-2026 Adopted and Endorsed Budget. Due to the City's budget process, position changes made in the endorsed budget year need to be reestablished again in the following proposed budget.

Grant Revenue Forecast Adjustments

Expenditures	$(148,351)
Revenues	$187,541

This item updates the department's grant revenue projections and related budget appropriation, making adjustments based on new information and forecasts from the endorsed budget.

Seattle Fire Department

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SFD - BO-FD-F1000 - Leadership and Administration				
00100 - General Fund	87,443,527	51,878,596	54,269,025	57,177,087
15140 - SFD - General Donations	2	-	-	-
15160 - SFD - CPR Training Medic II	63,659	-	-	-
Total for BSL: BO-FD-F1000	**87,507,188**	**51,878,596**	**54,269,025**	**57,177,087**
SFD - BO-FD-F3000 - Operations				
00100 - General Fund	230,666,540	261,025,029	271,121,400	274,353,554
14500 - Payroll Expense Tax	-	-	-	1,475,275
Total for BSL: BO-FD-F3000	**230,666,540**	**261,025,029**	**271,121,400**	**275,828,829**
SFD - BO-FD-F5000 - Fire Prevention				
00100 - General Fund	12,622,532	14,720,022	15,355,847	15,667,514
Total for BSL: BO-FD-F5000	**12,622,532**	**14,720,022**	**15,355,847**	**15,667,514**
Department Total	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**
Department Full-Time Equivalents Total*	**1,204.35**	**1,205.85**	**1,206.85**	**1,213.85**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Fire Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	330,732,599	327,623,647	340,746,272	347,198,156
14500 - Payroll Expense Tax	-	-	-	1,475,275
15140 - SFD - General Donations	2	-	-	-
15160 - SFD - CPR Training Medic II	63,659	-	-	-
Budget Totals for SFD	**330,796,260**	**327,623,647**	**340,746,272**	**348,673,431**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	66,872,577	63,787,959	78,153,251	75,221,491
311020	Sale Of Tax Title Property	13	-	-	-
322030	Nonbus Lic&Perm-Use	1,116,679	1,194,800	1,194,800	1,154,940
322250	Nonbus Lic&Perm-Hazmat Storage	2,461,925	2,755,000	2,755,000	2,755,000
330020	Intergov-Revenues	4,638	-	-	-
330050	Intergov-King Co E-911	717,517	1,003,985	1,003,985	1,076,677
331110	Direct Fed Grants	3,243,940	-	-	-
333000	Indirect Federal Grants	-	792,679	792,679	-
333110	Ind Fed Grants	1,064,293	-	-	644,328
334010	State Grants	766	-	-	-
341190	Personnel Service Fees	2,915,495	2,554,337	2,554,337	2,476,085
341360	Fees	140	-	-	-
341900	General Government-Other Rev	2,065,349	1,170,649	1,170,649	1,170,649
342020	Fire Protection Fees	299,483	500,000	500,000	500,000
342030	Fire Marshall Inspection Fees	222,240	166,800	166,800	360,000
342110	Other Protective Inspect Fees	1,839,820	2,965,406	2,979,559	2,461,090
342120	Emergency Service Fees	-	313,905	313,905	313,905
342900	Public Safety-Other Rev	865,625	442,000	442,000	820,000
345030	Plan Checking Fees	1,284,011	1,899,972	1,899,972	1,747,678
360220	Interest Earned On Deliquent A	10,752	-	-	-
360380	Sale Of Junk Or Salvage	477	-	-	-
360390	Proceeds From Sale Of Assets	5,415	-	-	-
360900	Miscellaneous Revs-Other Rev	3,185	-	-	-
Total Revenues for: 00100 - General Fund		**84,994,340**	**79,547,492**	**93,926,937**	**90,701,842**
337080	Other Private Contrib & Dons	29,619	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		**29,619**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	288,592	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		**288,592**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	35,000	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		**35,000**	**-**	**-**	**-**

Total SFD Resources	**85,347,551**	**79,547,492**	**93,926,937**	**90,701,842**

Seattle Fire Department

Appropriations by Budget Summary Level and Program

SFD - BO-FD-F1000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	35,007,716	33,875,969	35,589,254	36,729,453
Departmental Indirect Costs	52,499,407	18,002,627	18,679,771	20,447,634
Pooled Benefits	64	-	-	-
Total	**87,507,188**	**51,878,596**	**54,269,025**	**57,177,087**
Full-time Equivalents Total*	64.50	65.50	65.50	68.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	35,007,716	33,875,969	35,589,254	36,729,453

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	52,499,407	18,002,627	18,679,771	20,447,634
Full Time Equivalents Total	64.50	65.50	65.50	68.50

Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	64	-	-	-

SFD - BO-FD-F3000 - Operations

The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 2	33,845,042	39,360,936	41,313,164	41,796,585
Battalion 3 Medic One	18,496,518	20,225,782	21,097,440	21,141,937
Battalion 4	35,831,662	41,247,355	43,249,605	43,518,185
Battalion 5	33,484,423	38,290,975	40,142,174	40,470,832
Battalion 6	30,366,049	34,775,390	36,455,371	36,753,188
Battalion 7	26,703,672	31,066,504	32,574,912	32,879,253
Communications	7,184,611	7,848,916	8,195,083	8,256,050
Office of the Operations Chief	9,918,901	14,213,196	11,753,263	12,206,263
Operations Activities	32,943,146	31,554,801	33,796,036	36,011,517
Safety and Risk Management	1,892,516	2,441,174	2,544,352	2,795,019
Total	**230,666,540**	**261,025,029**	**271,121,400**	**275,828,829**
Full-time Equivalents Total*	1,073.05	1,073.55	1,074.55	1,077.55

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Operations Budget Summary Level:

Battalion 2

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 2	33,845,042	39,360,936	41,313,164	41,796,585
Full Time Equivalents Total	205.45	205.45	205.45	205.45

Battalion 3 Medic One

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 3 Medic One	18,496,518	20,225,782	21,097,440	21,141,937
Full Time Equivalents Total	91.00	91.00	91.00	91.00

Battalion 4

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 4	35,831,662	41,247,355	43,249,605	43,518,185
Full Time Equivalents Total	199.45	199.45	199.45	199.45

Battalion 5

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 5	33,484,423	38,290,975	40,142,174	40,470,832
Full Time Equivalents Total	185.45	185.45	185.45	185.45

Battalion 6

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 6	30,366,049	34,775,390	36,455,371	36,753,188
Full Time Equivalents Total	169.45	169.45	169.45	169.45

Battalion 7

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Battalion 7	26,703,672	31,066,504	32,574,912	32,879,253
Full Time Equivalents Total	164.45	164.45	164.45	164.45

Communications

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications	7,184,611	7,848,916	8,195,083	8,256,050
Full Time Equivalents Total	36.80	36.80	36.80	36.80

Office of the Operations Chief

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Operations Chief	9,918,901	14,213,196	11,753,263	12,206,263

Full Time Equivalents Total	11.00	11.00	11.00	11.00

Operations Activities

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Operations Activities	32,943,146	31,554,801	33,796,036	36,011,517
Full Time Equivalents Total	2.00	2.50	3.50	6.50

Safety and Risk Management

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Safety and Risk Management	1,892,516	2,441,174	2,544,352	2,795,019
Full Time Equivalents Total	8.00	8.00	8.00	8.00

SFD - BO-FD-F5000 - Fire Prevention

The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Code Compliance	870,989	1,459,687	1,505,089	1,670,291
Fire Investigations	1,785,048	1,990,485	2,083,341	2,081,746
Office of the Fire Marshall	1,891,432	1,991,203	2,067,433	2,224,786
Regulating Construction	4,347,312	5,103,943	5,335,032	5,329,346
Special Events	1,002,033	1,213,932	1,267,403	1,266,875
Special Hazards	2,725,718	2,960,771	3,097,550	3,094,471
Total	**12,622,532**	**14,720,022**	**15,355,847**	**15,667,514**
Full-time Equivalents Total*	66.80	66.80	66.80	67.80

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Fire Prevention Budget Summary Level:

Code Compliance

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Code Compliance	870,989	1,459,687	1,505,089	1,670,291

Full Time Equivalents Total	5.00	5.00	5.00	6.00

Fire Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fire Investigations	1,785,048	1,990,485	2,083,341	2,081,746
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of the Fire Marshall

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Fire Marshall	1,891,432	1,991,203	2,067,433	2,224,786
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Regulating Construction

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Regulating Construction	4,347,312	5,103,943	5,335,032	5,329,346
Full Time Equivalents Total	25.00	25.00	25.00	25.00

Special Events

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Events	1,002,033	1,213,932	1,267,403	1,266,875
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Special Hazards

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Hazards	2,725,718	2,960,771	3,097,550	3,094,471
Full Time Equivalents Total	15.80	15.80	15.80	15.80

Firefighters' Pension

Alaina Gill, Executive Secretary

(206) 625-4355

http://www.seattle.gov/firepension/

Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible firefighters, active and retired, and their beneficiaries. FPEN is a closed plan that only covers firefighters who were hired before October 1, 1977. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

Management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan 1 (LEOFF 1). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF 1, but they also received additional benefit coverage through FPEN. As a result, this group of firefighters receives retiree benefits primarily from the state's LEOFF 1 plan as well as any earned increment from the City's FPEN that exceeds LEOFF 1 coverage. Both FPEN and LEOFF 1 closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from FPEN.

The Seattle Firefighters' Pension Board is a five-member quasi-judicial body chaired by the Mayor or his/her designee, which formulates policy, rules on disability applications, and provides oversight of the Firefighters' Pension Fund. Four staff employees of the board handle all of its operational functions. Staff positions associated with Firefighters' Pension Fund are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 96% of the total annual FPEN budget, are based on the forecasts of an independent actuary. The Firefighters' Pension Fund has two statutory funding sources:

- The first is a component of the City's property tax levy. These revenues are placed in the City's General Fund, which funds FPEN’s annual budget.
- The second is the state fire insurance premium tax.

These statutory funding sources are in addition to other smaller funding sources that support the Firefighters' Pension Fund obligations.

The Firefighters' Pension Fund includes two funds: the Fireman's Pension Fund, which pays current pension, medical, and death benefits; and the Actuarial Account, which was established by Ordinance 117216 in 1994 to accumulate a balance sufficient to pay all future pension liabilities of the fund by 2028.

Firefighters' Pension

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	24,931,613	26,470,724	27,481,658	27,487,393
Total Operations	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Total Appropriations	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Full-Time Equivalents Total*	4.00	4.00	4.00	4.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN's expenditures pay the legally mandated pension and medical benefits, including long-term care, to eligible retired firefighters and qualified beneficiaries. Most of FPEN's retirees are represented by either Local 27 (firefighters' union) or Local 2898 (fire chiefs' union) and their total pension benefits are increased annually by a factor equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department, offset by benefits paid by the state's Law Enforcement Officers and Fire Fighters (LEOFF 1) pension plan, which has its own annual growth rate.

In November 2016, Council passed Ordinance 125190 which requires an actuarially determined level payment amount from the City to the FPEN Fund each year to cover pension benefit costs. Any remaining difference between the level payment amount and actual pension benefit costs is transferred to the Actuarial Account for FPEN's future pension obligations. The account is invested in a portfolio managed by the Department of Finance and Administrative Services (FAS). The 2026 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2026 Proposed Budget is an increase of $5,735 above the 2026 Endorsed Budget as a result of internal cost adjustments and $1.0 million (3.8%) above the 2025 Adopted Budget. The 2026 Proposed Budget includes the required transfer to the Actuarial Account to achieve the City's goal to fully fund all future pension liability by the end of 2028.

Incremental Budget Changes

Firefighters' Pension

	2026 Budget	FTE
Total 2026 Endorsed Budget	**27,481,658**	**4.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	5,735	-
Proposed Technical		
Fund Balancing Adjustment	-	-
Total Incremental Changes	**$5,735**	**-**
Total 2026 Proposed Budget	**$27,487,393**	**4.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $5,735

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Fund Balancing Adjustment

Revenues $(2,590,910)

This is a technical item to record a fund balancing entry for the Fireman's Pension Fund and the Fireman's Pension Actuarial Fund.

Firefighters' Pension

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FPEN - BO-FP-R2F01 – Firefighters' Pension				
61040 - Fireman's Pension Fund	24,931,613	26,470,724	27,481,658	27,487,393
Total for BSL: BO-FP-R2F01	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Department Total	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Department Full-Time Equivalents Total*	**4.00**	**4.00**	**4.00**	**4.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Firefighters' Pension

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
61040 - Fireman's Pension Fund	24,931,613	26,470,724	27,481,658	27,487,393
Budget Totals for FPEN	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
335130	Fire Insur Premium Tax	1,452,909	1,471,907	1,550,998	1,550,998
360430	Employr Pnsn Contributions	20,132,556	25,168,305	25,499,305	25,499,305
360900	Miscellaneous Revs-Other Rev	(37,471)	420,000	410,000	410,000
Total Revenues for: 61040 - Fireman's Pension Fund		**21,547,994**	**27,060,212**	**27,460,303**	**27,460,303**
400000	Use of/Contribution to Fund Balance	-	(589,488)	21,355	27,090
Total Resources for:61040 - Fireman's Pension Fund		**21,547,994**	**26,470,724**	**27,481,658**	**27,487,393**
397010	Operating Transfers In	1,116,000	2,537,000	2,618,000	2,618,000
Total Revenues for: 61050 - Fireman's Pension Actuarial		**1,116,000**	**2,537,000**	**2,618,000**	**2,618,000**
400000	Use of/Contribution to Fund Balance	-	(2,537,000)	(2,618,000)	(2,618,000)
Total Resources for:61050 - Fireman's Pension Actuarial		**1,116,000**	**-**	**-**	**-**
Total FPEN Resources		**22,663,994**	**26,470,724**	**27,481,658**	**27,487,393**

Firefighters' Pension

FPEN - BO-FP-R2F01 – Firefighters' Pension

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	10,000	19,000	19,000	19,000
Leadership and Administration	1,519,521	994,724	1,024,658	1,030,393
Long-Term Care	2,662,469	-	-	-
Medical Benefits	10,071,327	15,600,000	16,500,000	16,500,000
Pensions	10,668,296	9,857,000	9,938,000	9,938,000
Total	**24,931,613**	**26,470,724**	**27,481,658**	**27,487,393**
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Firefighters' Pension Budget Summary Level:

Death Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	10,000	19,000	19,000	19,000

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	1,519,521	994,724	1,024,658	1,030,393
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Long-Term Care

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Long-Term Care	2,662,469	-	-	-

Medical Benefits

Firefighters' Pension

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Medical Benefits	10,071,327	15,600,000	16,500,000	16,500,000

Pensions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pensions	10,668,296	9,857,000	9,938,000	9,938,000

Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

http://www.seattle.gov/oig

Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 as part of the City of Seattle's police accountability system through (Ordinance 125315). OIG's purpose is to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) in order to promote fairness, legitimacy, and integrity in the delivery of law enforcement services and in the investigation of police misconduct. OIG's responsibilities include:

- Ensuring SPD is meeting its mission to address crime and improve quality of life through the delivery of constitutional, professional, and effective police services that retain the trust, respect, and support of the community;
- Assuming oversight previously conducted by the federal monitor related to use of force, crowd management, supervision, response to persons in crisis, bias and disparity, and related areas of concern to assure ongoing fidelity to the principles underlying the former Consent Decree, United States of America v. City of Seattle (USDC No. 2:12-cv-01282-JLR);
- Fulfilling obligations to monitor and review SPD acquisition and use of surveillance technology (pursuant to Seattle Municipal Code Chapter 14.18.060) as it evolves and expands;
- Conducting performance audits and reviews to ensure the integrity of SPD and OPA processes and operations;
- Reviewing OPA's intake and investigation of SPD misconduct allegations;
- Evaluating SPD response to incidents involving death, serious injury, serious use of force, mass demonstrations, or other issues of significant public concern to assess the integrity of SPD investigative processes;
- Responding to emerging policy projects from council members, community and other key stakeholders;
- Maintaining and promoting use of a hotline and other technologies to receive anonymous reports from the public and City employees; and
- Making recommendations to policymakers aimed at increasing fairness, equity, and integrity in the delivery of SPD services and related criminal justice system processes.

To fulfill these responsibilities, OIG has four operational functions: audits, investigations, compliance and policy, and strategic leadership to include operations and administration, guided by an overarching goal to work toward a sustainable, accountable law enforcement system.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	4,491,675	5,216,694	5,461,489	5,379,157
Total Operations	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Total Appropriations	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Full-Time Equivalents Total*	22.50	22.50	22.50	22.50

Office of Inspector General for Public Safety

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of Inspector General (OIG). The department will continue to invest in programs to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) and promote fairness, legitimacy, and integrity in the delivery of law enforcement services and in the investigation of police misconduct. The 2026 Proposed Budget is increased by 3% over 2025 for minor Citywide technical changes which are described below.

Office of Inspector General for Public Safety

Incremental Budget Changes

Office of Inspector General for Public Safety

	2026 Budget	FTE
Total 2026 Endorsed Budget	**5,461,489**	**22.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,240)	-
Proposed Technical		
SCERS Retirement Contribution Rate Reduction	(3,524)	-
Bargained Annual Wage Adjustment to Base Budget	(52,569)	-
Total Incremental Changes	**$(82,333)**	**-**
Total 2026 Proposed Budget	**$5,379,157**	**22.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,240)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

SCERS Retirement Contribution Rate Reduction

Expenditures $(3,524)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(52,569)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Office of Inspector General for Public Safety

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIG - BO-IG-1000 - Office of Inspector General for Public Safety				
00100 - General Fund	4,491,675	5,216,694	5,461,489	5,379,157
Total for BSL: BO-IG-1000	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Department Total	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Department Full-Time Equivalents Total*	**22.50**	**22.50**	**22.50**	**22.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Inspector General for Public Safety

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	4,491,675	5,216,694	5,461,489	5,379,157
Budget Totals for OIG	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**

Appropriations by Budget Summary Level and Program

OIG - BO-IG-1000 - Office of Inspector General for Public Safety

The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Inspector General for Public Safety	4,491,675	5,216,694	5,461,489	5,379,157
Total	**4,491,675**	**5,216,694**	**5,461,489**	**5,379,157**
Full-time Equivalents Total*	22.50	22.50	22.50	22.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Law Department

Ann Davison, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

http://www.seattle.gov/cityattorney

Department Overview

The department provides legal advice to City officials, represents the City in litigation, and protects the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The four department divisions are described below.

The **Administration Division** provides executive leadership, communications, and operational support for the entire department. It is comprised of the executive leadership team, human resources, finance, media relations, and information technology staff.

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into eight specialized areas of practice: Employment, Environmental Protection, Land Use, Constitutional and Complex Litigation, Government Affairs, Torts, Civil Enforcement, and Contracts & Utilities.

The **Criminal Division** prosecutes misdemeanor crimes in Seattle Municipal Court, provides legal advice to City clients on criminal justice matters, monitors state criminal justice legislation of interest to the City, and participates in criminal justice reform efforts, policy development and management of the criminal justice system. The Criminal Division is comprised of a Prosecution Support Unit, Case Preparation Unit, Domestic Violence Unit (prosecutors and victim advocates), Appeals, Review and Filing Unit, Specialty Courts Unit (Infractions, Mental Health, Veterans' Court, Let Everyone Advance with Dignity (LEAD), and Pre-filing Diversion), and Trial Team Unit.

The **Precinct Liaisons** support a program where attorneys work in each of the City's police precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough, and effective approach.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	44,697,465	46,175,668	48,561,990	48,537,547
Total Operations	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Total Appropriations	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Full-Time Equivalents Total*	209.80	209.80	209.80	213.80

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

Law Department

The City's 2026 Proposed Budget maintains core services for the Law Department (LAW). The department will continue to invest in programs such as prosecution of misdemeanors, advise on legal matters, and provide legal counsel to the City's elected and appointed policymakers in litigation at all levels.

The 2026 budget is adjusted for minor Citywide and departmental technical changes. Included is a legislated change in 2025 establishing the Drug Prosecution Alternative in coordination with the City Attorney's Office and the Seattle Municipal Court. This ongoing program is an alternative for individuals charged with a drug crime or where an incident indicates a connection to substance abuse. Another proposed change will adjust revenue to fund 7.0 FTE in LAW through the General Fund rather than the Judgment and Claims Fund and allocate costs across fund sources.

Incremental Budget Changes

Law Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**48,561,990**	**209.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	(188,326)	-
Net-Zero Technical Adjustments	-	-
Healthcare Billing Corrections	-	-
Removal of One-Time Appropriation	(149,210)	-
Proposed Operating		
Judgment Claims Fund Revenue Adjustment	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	786,906	4.00
Bargained Annual Wage Adjustment to Base Budget	(447,798)	-
SCERS Retirement Contribution Rate Reduction	(26,014)	-
Total Incremental Changes	**$(24,442)**	**4.00**
Total 2026 Proposed Budget	**$48,537,547**	**213.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(188,326)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Net-Zero Technical Adjustments

Expenditures -

Revenues -

These technical changes align planned expenditures and budget between projects and divisions. These changes have no net financial impact.

Healthcare Billing Corrections

Expenditures -

This item is a technical change that aligns the budget for health care costs with where those expenses are realized. There is a net-zero impact.

Removal of One-Time Appropriation

Expenditures $(149,210)

This item removes one-time salary and benefits appropriated to the Civil Division funding a paralegal for a memorandum of agreement with Seattle City Light. LAW used a temporary position when originally appropriated in in the 2025 Adopted Budget to assist with collection on past-due accounts and now this work is complete.

Proposed Operating

Judgment Claims Fund Revenue Adjustment

Revenues $(1,788,438)

This item changes the underlying revenue source starting in 2026 and ongoing from the Judgment and Claims Fund to the General Fund to pay for staff in the Civil Division that includes 5.0 FTE attorneys and 2.0 FTE e-Discovery staff. These positions were previously funded solely by the Judgment and Claims Fund. This change is necessary to better align the work being done by the staff in the Civil Division for all city departments and revenues collected funding. The revenues supporting the Civil Division budget are allocated over multiple funds for reimbursement based on usage. This allocation process is calculated at the beginning of each biennial budget process. There will be a General Fund savings realized in 2027 when the allocation rates are re-calculated.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	$786,906
Revenues	$141,035
Position Allocation	4.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. This includes the Drug Prosecution Alternative program that was established in 2025 in coordination with the Seattle Municipal Court. This ongoing program is an alternative for individuals charged with Possession, Use of Controlled Substances, Stay Out of Drug Area (SODA) violations, and incidents where the facts of the case indicate a direct connection/nexus to substance abuse. The program is supported by an Assistant City Prosecutor and a Legal Assistant in the Law Department. This category also includes the addition of an Assistant City Attorney and a Legal Assistant to address the City's need to respond to actions taken by the Federal government including Executive Orders that put the City's federal grants at risk. Finally, it includes an increase to an existing MOA between the Law Department and the Department of Finance and Administrative Services (FAS) regarding support for tax related issues. This item increases the support provided by Law and reimbursed by FAS from 1.5 FTE of an Assistant City Attorney to 2.0 FTE.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(447,798)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(26,014)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Law Department

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LAW - BO-LW-J1100 - Leadership and Administration				
00100 - General Fund	14,625,432	14,815,398	15,715,870	15,663,502
Total for BSL: BO-LW-J1100	**14,625,432**	**14,815,398**	**15,715,870**	**15,663,502**
LAW - BO-LW-J1300 - Civil				
00100 - General Fund	17,998,409	18,656,863	19,560,302	19,525,023
Total for BSL: BO-LW-J1300	**17,998,409**	**18,656,863**	**19,560,302**	**19,525,023**
LAW - BO-LW-J1500 - Criminal				
00100 - General Fund	11,318,039	11,888,858	12,432,047	12,509,318
Total for BSL: BO-LW-J1500	**11,318,039**	**11,888,858**	**12,432,047**	**12,509,318**
LAW - BO-LW-J1700 - Precinct Liaison				
00100 - General Fund	755,584	814,549	853,771	839,704
Total for BSL: BO-LW-J1700	**755,584**	**814,549**	**853,771**	**839,704**
Department Total	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**
Department Full-Time Equivalents Total*	**209.80**	**209.80**	**209.80**	**213.80**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Law Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	44,697,465	46,175,668	48,561,990	48,537,547
Budget Totals for LAW	**44,697,465**	**46,175,668**	**48,561,990**	**48,537,547**

Law Department

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
333110	Ind Fed Grants	235,410	-	-	-
341060	Photocopy Svcs	19	-	-	-
341180	Legal Service Fees	4,337,718	3,045,777	3,137,340	1,653,385
341280	Records Svc Charges	1	-	-	-
341900	General Government-Other Rev	10,358,045	11,011,531	11,643,384	11,643,384
343320	Recoveries-Sundry	280	-	-	-
360690	Building/Oth Space Rent	51,600	-	-	-
397010	Operating Transfers In	-	434,000	458,000	-
Total Revenues for: 00100 - General Fund		**14,983,074**	**14,491,308**	**15,238,724**	**13,296,769**
Total LAW Resources		**14,983,074**	**14,491,308**	**15,238,724**	**13,296,769**

Law Department

LAW - BO-LW-J1100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,906,460	7,094,645	7,534,736	7,489,324
Departmental Indirect Costs	5,460,389	3,300,801	3,451,343	3,500,441
Pooled Benefits	3,258,583	4,419,952	4,729,791	4,673,737
Total	**14,625,432**	**14,815,398**	**15,715,870**	**15,663,502**
Full-time Equivalents Total*	20.50	20.50	20.50	20.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	5,906,460	7,094,645	7,534,736	7,489,324

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	5,460,389	3,300,801	3,451,343	3,500,441
Full Time Equivalents Total	20.50	20.50	20.50	20.50

Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	3,258,583	4,419,952	4,729,791	4,673,737

Law Department

LAW - BO-LW-J1300 - Civil

The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil	17,998,409	18,656,863	19,560,302	19,525,023
Total	**17,998,409**	**18,656,863**	**19,560,302**	**19,525,023**
Full-time Equivalents Total*	105.30	105.30	105.30	107.30

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

LAW - BO-LW-J1500 - Criminal

The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Criminal	11,318,039	11,888,858	12,432,047	12,509,318
Total	**11,318,039**	**11,888,858**	**12,432,047**	**12,509,318**
Full-time Equivalents Total*	80.00	80.00	80.00	82.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

LAW - BO-LW-J1700 - Precinct Liaison

The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Precinct Liaison	755,584	814,549	853,771	839,704
Total	**755,584**	**814,549**	**853,771**	**839,704**
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Municipal Court

The Honorable Anita Crawford-Willis, Presiding Judge

(206) 684-5600

http://www.seattle.gov/courts/

Department Overview

As the judicial branch of Seattle City government, the Seattle Municipal Court (SMC or court) provides a forum to resolve alleged violations of the law in a respectful, independent, and impartial manner. SMC adjudicates misdemeanors, gross misdemeanors, infractions (e.g., traffic/parking, traffic camera tickets, and other violations), and certain civil violations related to building and zoning offenses. The court has seven elected judges and five appointed magistrates. There are more cases processed here than in any other municipal court in the State of Washington.

This is a transformational time at SMC with several initiatives underway that will advance SMC as the people's court, providing fair, equitable and innovative delivery of justice. Each change initiative aligns with the court's values of service, fairness, equity and inclusion, innovation, excellence, integrity and our strategic priorities:

- system stabilization and optimize efficiencies
- employee well-being, engagement and growth
- organizational resilience with planning and practice
- operational excellence, accountability and innovation
- integrity through equitable leadership
- judicial independence
- fairness with proactive compliance

SMC is organized into four service areas: Operations, Administrative Services, Court Technology, and Strategy. This structure supports realizing SMC's strategic priorities by making the best use of court resources, eliminating siloed operations and functions, and ensuring court services are easy to navigate. Leveraging a sustainable governance structure with operating agreements, established process by which these agreements may be changed, and documented decision-making authority, the court continues to improve transparency and ensuring effective communication throughout the court

Ensuring access to justice for Limited English Proficiency (LEP) and deaf, hard-of-hearing, or deaf-blind (D/HH/DV) individuals remains a priority for the court. SMC has provided Interpreter Services in 149 languages since 2005, including American Sign Language. The court provides free interpreter services for criminal and civil matters, including court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters.

In August 2025, the court began receiving referrals from the Seattle City Attorney's Office to the newly developed Seattle Drug Prosecution Alternative. This collaborative approach allows prosecutors to offer individuals charged with drug possession or another charge related to substance abuse the opportunity to have their case dismissed by completing service connections through the court's Community Resource Center, participating in a substance use disorder assessment, and accepting a Stay Out of Drug Area (SODA) order, if applicable. This approach provides faster case resolution (within 60 days), supportive pathways to engage in treatment and other support services, and transparency in case outcomes.

SMC recognizes undoing institutional racism and ensuring a culture of equity and inclusion requires engagement with community and staff to identify meaningful solutions. In 2025, SMC continued to engage community through its judicial officers, as well as through Community Resource events. These events bring court services and resources to Seattle neighborhoods and are an opportunity for community members to receive assistance with resolving SMC warrants, learn about options for addressing tickets, help with reinstating their driver's license, and access supportive services through the Community Resource Center. SMC hosted its second Law Day event, welcoming high

school students from Chief Sealth, Nathan Hale and Rainier Beach high schools to learn about City government, court careers, and participate in mock trials.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	47,083,912	45,891,310	48,085,609	48,350,472
Other Funding - Operating	-	335,602	396,602	393,738
Total Operations	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Total Appropriations	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Full-Time Equivalents Total*	201.85	200.85	200.85	199.85

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Seattle Municipal Court. The department will continue to invest in programs to adjudicate misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses.

The budget is also adjusted for minor Citywide and departmental technical changes. Included is a legislated change in 2025 establishing the Drug Prosecution Alternative in coordination with the City Attorney's Office. This ongoing program is an alternative for individuals charged with a drug crime or where an incident indicates a connection to substance abuse.

Incremental Budget Changes

Seattle Municipal Court

	2026 Budget	FTE
Total 2026 Endorsed Budget	**48,482,211**	**200.85**
Baseline		
Citywide Adjustments for Standard Cost Changes	(94,015)	-
Position Transfers Within the Court	-	-
Net-Zero Technical Adjustment	-	-
Eliminate Sunset Positions	-	(5.00)
Proposed Technical		
Ongoing Changes from Current Year Legislation	720,750	4.00
Bargained Annual Wage Adjustment to Base Budget	(340,969)	-
SCERS Retirement Contribution Rate Reduction	(23,766)	-
Total Incremental Changes	**$262,000**	**(1.00)**
Total 2026 Proposed Budget	**$48,744,210**	**199.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(94,015)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Position Transfers Within the Court

Expenditures -

Position Allocation -

This item is a technical change to move 2.0 FTE from Court Operations to Court Administration to align with the reorganization of 2025. The 2.0 FTE and associated budget are transferred, resulting in a net-zero change.

Net-Zero Technical Adjustment

Expenditures -

This item is a net-zero technical adjustment to reflect the accounts utilized after the larger reorganization in 2025. This will move Court software budget to the correct account and consolidate the Mental Health Court General Fund budget into the same budget summary level, where spending will occur.

Eliminate Sunset Positions

Position Allocation (5.00)

This item is a technical change to remove five sunsetting positions. These sunsetting positions were added to the Court for the Municipal Court Information System (MCIS) replacement project and are currently vacant. There is no budget for the positions as they were funded through the MCIS 2.0 bond project. The MCIS project successfully launched in March of 2024.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures $720,750

Position Allocation 4.00

This change includes ongoing budget and position changes resulting from current year legislation in 2025. The Drug Prosecution Alternative was established in 2025 in coordination with the Law Department and added in the Mid-Year Supplemental Budget Ordinance. This ongoing program is an alternative for individuals charged with Possession, Use of Controlled Substances, Stay Out of Drug Area (SODA) violations, and incidents where the facts of the case indicate a direct connection/nexus to substance abuse. There are 4.0 FTE to support this program including a Community Resource Coordinator, Substance Use Disorder (SUD) Assessor, and two Court Marshals.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(340,969)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(23,766)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Seattle Municipal Court

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SMC - BO-MC-2000 - Court Operations				
00100 - General Fund	18,078,504	23,326,785	24,552,105	23,970,394
18500 - Automated Traffic Safety Camera Fund	-	280,602	366,602	363,738
Total for BSL: BO-MC-2000	**18,078,504**	**23,607,387**	**24,918,707**	**24,334,131**
SMC - BO-MC-3000 - Administration				
00100 - General Fund	23,915,557	22,564,525	23,533,505	24,380,078
18500 - Automated Traffic Safety Camera Fund	-	55,000	30,000	30,000
Total for BSL: BO-MC-3000	**23,915,557**	**22,619,525**	**23,563,505**	**24,410,078**
SMC - BO-MC-4000 - Court Compliance				
00100 - General Fund	5,089,851	(1)	(1)	1
Total for BSL: BO-MC-4000	**5,089,851**	**(1)**	**(1)**	**1**
Department Total	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**
Department Full-Time Equivalents Total*	**201.85**	**200.85**	**200.85**	**199.85**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Municipal Court

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	47,083,912	45,891,310	48,085,609	48,350,472
18500 - Automated Traffic Safety Camera Fund	-	335,602	396,602	393,738
Budget Totals for SMC	**47,083,912**	**46,226,911**	**48,482,211**	**48,744,210**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
334010	State Grants	377,911	165,000	330,000	330,000
335060	Judicial Salary Contrib-State	149,440	150,000	150,000	150,000
341300	Administrative Fees & Charges	41	-	-	-
341900	General Government-Other Rev	515,715	-	-	-
342040	Detention/Correction Fees	385	-	-	-
342050	Adult Probation & Parole Svcs	970	-	-	-
350010	Traffic Infractn Penal, Non-Pa	289,398	330,000	330,000	330,000
350020	Fines/Forfeits-Non-Pkg Infract	94,870	60,000	60,000	60,000
350030	Parking Infraction Penalties	16,873,641	24,122,713	22,954,402	21,257,134
350040	Driving While Intoxicated Pena	16,919	20,000	20,000	20,000
350050	Other Criminal Traffic Penalti	23,454	30,000	30,000	30,000
350060	Time Payments	12,024	20,000	20,000	20,000
350070	Other Non-Traffic Misdemeanor	(5,546)	20,000	20,000	20,000
350090	City Litigation Recoveries	27,617	35,000	35,000	35,000
350170	Penalties On Deliquent Recs	(395,040)	-	-	-
350180	Misc Fines & Penalties	3,530	5,000	5,000	5,000
350190	Nsf Check Fees	911	1,000	1,000	-
360220	Interest Earned On Deliquent A	138,194	-	-	-
360540	Cashiers Overages & Shortages	275,798	1,050	1,050	-
360900	Miscellaneous Revs-Other Rev	706	-	-	-
Total Revenues for: 00100 - General Fund		**18,400,938**	**24,959,763**	**23,956,452**	**22,257,134**
Total SMC Resources		**18,400,938**	**24,959,763**	**23,956,452**	**22,257,134**

Seattle Municipal Court

Appropriations by Budget Summary Level and Program

SMC - BO-MC-2000 - Court Operations

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Court Operations	18,078,504	23,607,387	24,918,707	24,334,131
Total	**18,078,504**	**23,607,387**	**24,918,707**	**24,334,131**
Full-time Equivalents Total*	131.75	146.35	146.35	146.35

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SMC - BO-MC-3000 - Administration

The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	13,434,483	10,634,114	11,129,520	11,312,401
Departmental Indirect Costs	10,481,075	11,985,411	12,433,984	13,097,677
Total	**23,915,557**	**22,619,525**	**23,563,505**	**24,410,078**
Full-time Equivalents Total*	39.00	54.50	54.50	53.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	13,434,483	10,634,114	11,129,520	11,312,401
Full Time Equivalents Total	34.00	34.00	34.00	29.00

Seattle Municipal Court

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	10,481,075	11,985,411	12,433,984	13,097,677
Full Time Equivalents Total	5.00	20.50	20.50	24.50

SMC - BO-MC-4000 - Court Compliance

The purpose of the Court Compliance Budget Summary Level is to help defendants understand the Court's expectations and to assist them in successfully complying with court orders.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Court Compliance	5,089,851	(1)	(1)	1
Total	**5,089,851**	**(1)**	**(1)**	**1**
Full-time Equivalents Total*	31.10	-	-	-

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Police Department

Shon Barnes, Chief of Police

(206) 684-5577

http://www.seattle.gov/police/

Department Overview

The Seattle Police Department (SPD) prevents crime, enforces laws, and supports public safety by delivering respectful, professional, and dependable police services. SPD operates 24/7 within a framework that divides the city into five geographical areas called “precincts.” These precincts define east, west, north, south, and southwest patrol areas, with a precinct in each area. The department's organizational model prioritizes neighborhood-based emergency response services, allowing SPD the greatest flexibility in managing public safety. Detectives in centralized investigative units located throughout the city conduct follow-up investigations into violent, property, and other types of crimes. To serve the City of Seattle, the department trains and equips sworn officers, and supports SPD via policy guidance, human resources administration, communications strategy, operational support, and technological support.

On September 3, 2025, the federal court overseeing the Consent Decree returned control of the Seattle Police Department to the City of Seattle. The Court recognized SPD achieved sustained substantial compliance with the consent decree and addressed concerns around use of force, crisis intervention, stops and detentions, supervision, and accountability. Reform and continuous improvement will always be part of SPD’s mission and the consent decree provided the City with the tools necessary to continue building a police service that reflects the values and priorities of the people of Seattle.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	492,637,183	447,902,479	461,012,254	480,784,433
Other Funding - Operating	3,206,025	3,657,707	4,556,215	5,316,802
Total Operations	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Total Appropriations	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Full-Time Equivalents Total*	1,826.05	1,855.40	1,871.40	1,875.40

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City’s 2026 Proposed Budget maintains core services for the Seattle Police Department (SPD) and makes multiple investments to improve the capacity for SPD to respond to community needs and deliver services efficiently. For the first time since 2019, SPD hired more officers than separated in 2024 and this trend continued in 2025. As a result, the 2026 Proposed Budget includes additional funding to support those officers hired in 2025 and those expected to join in 2026. The General Fund revenue forecast for the City’s 2026 Proposed Budget is

insufficient to cover all anticipated Citywide costs, therefore $6.2 million, or 1.6%, in General Fund reductions in SPD are included in the 2026 Proposed Budget to mitigate this shortfall. These include establishing a civilian vacancy rate, as well as aligning overtime and separation pay with projected expenditures. These are not expected to materially impact public safety operations.

Staffing Levels

From 2020 through 2023, SPD had more officer vacancies through resignations and retirements than it had been able to hire. In 2024, SPD hired one more officer than the number of officers that separated, reversing this trend. Current projections for 2025 indicate that SPD is on track to hire more officers in a single year than in any other year this century. As a result, this 2026 Proposed Budget includes $26 million to fund approximately 1,184 officers in 2026, an increase of 127 over the 1,057 officers funded in the 2026 Endorsed Budget. In addition, this budget continues to invest in the recruitment and retention plan supporting these additional hires that was established in 2022 that includes sustaining funding for recruiting professionals, improving branding and marketing materials, and maintaining hiring bonuses for new and lateral officers.

As part of the department's broader recruitment and retention efforts, this budget continues to support sworn officers by adding additional civilian support and specialist roles that are not law enforcement officers to perform administrative and non-emergency functions. These positions play a vital role in supporting public safety and ensuring officers can focus on situations where their skills and experience are needed most. This budget expands and increases the number of civilian SPD employees, including adding 7.0 FTE investigative support staff previously included in the 2026 Endorsed Budget to assist SPD detectives with homicide, robbery, sexual assault, and gun crime investigations by processing court filings, case files, and other urgent materials, as well as adding 9.0 FTE in the Real Time Crime Center previously included in the 2026 Endorsed Budget to triage and coordinate emergency responses.

Equipment and Technology

The budget continues to support investments and improvements to many of SPD's equipment and technology projects to enhance evidence collection, identification of offenders, and increase case clearance rates. The Technology Assisted Crime Prevention Pilot Project, started in 2024, is designed to address gun violence, human trafficking, and other persistent felony crimes where it is geographically concentrated. This project will deploy Closed Circuit Television (CCTV) cameras at specific locations and upgrade the capabilities and staffing of the Real Time Crime Center (RTCC) to triage and coordinate emergency responses and support criminal case investigations. This budget continues investing in these technologies by adding additional staff to the RTCC and adding CCTV cameras to the Capitol Hill Nightlife District.

These investments are strategically integrated with the crime prevention pilot included in the 2023-2024 Adopted Mid-Biennial Budget Adjustments to leverage the technological resources previously approved. Having real-time, accurate information in one place helps increase reliability regarding the location of victims and suspects – enabling quicker aid and safer apprehension. Given SPD's ongoing staffing shortage, these investments are part of a holistic strategy to provide SPD officers with additional tools and resources to perform their work, as well as increase the quality of investigations and prosecutions, leading to increased accountability for criminal offenders and justice for victims.

Programmatic and Administrative Improvements

This budget outlines specific investments designed to help the SPD operate more efficiently while delivering high-quality public safety services. These changes include aligning grant appropriations with the actual awards received and increasing staffing in the Public Disclosure Unit to better manage the high volume of public disclosure requests. In 2024, SPD received a significant number of requests, surpassing the combined totals of all other City departments, with a completion rate of approximately 69% for all public disclosure requests (PDRs). These staffing additions will enhance the department's capacity to reduce the backlog of records.

In addition, this budget funds equipment costs necessary to prepare for the 2026 FIFA World Cup including barriers, trailer packages to transport the equipment, and funding to expand CCTV cameras to the Stadium District. This

budget also provides ongoing position authority to add a permanent Diversity, Equity, and Inclusion (DEI) Officer in SPD. This work has been performed by a person in a term-limited position since 2022, and this budget adds ongoing funding and a permanent position to continue overseeing and advising SPD on their DEI initiatives. Finally, the Mayor's 2026 Proposed Budget expands the Joint Enforcement Team, which conducts inspections of nightclubs, bars, restaurants, and other businesses at peak times to help them maintain a safe environment for patrons and the community as well as offering Nightlife Safety Training to nightlife business owners. For more information, please see the Department of Finance and Administrative Services budget.

Incremental Budget Changes

Seattle Police Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**465,568,469**	**1855.40**
Baseline		
Citywide Adjustments for Standard Cost Changes	232,452	-
Chartfield Corrections	-	-
Bargained Annual Wage Adjustment to Base Budget	(710,258)	-
Align Recurring Grants with Actual Awards	(727,729)	-
Proposed Operating		
Fund Sworn Officer Salaries	26,000,000	-
Equipment Costs for FIFA World Cup	757,000	-
Invest in Public Disclosure Officers	579,396	2.00
Implement CCTV in the Capitol Hill Nightlife District	435,000	-
Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer	212,055	1.00
Real Time Crime Center	-	9.00
Investigative Support Positions	-	7.00
SPD General Fund Reduction: Reduce Civilian Take-Home Vehicles	(48,000)	-
SPD General Fund Reduction: Eliminate One-Time Vehicle Funding	(257,000)	-
SPD General Fund Reduction: Reduce Temporary/Term-Limited Funding	(395,384)	-
SPD General Fund Reduction: Reduce Professional Development Training	(450,000)	-
SPD General Fund Reduction: Align Recruitment Marketing Contract	(550,000)	-
SPD General Fund Reduction: Align Separation Pay with Projected Actuals	(750,000)	-
SPD General Fund Reduction: Reduce Overtime/Standby Pay	(942,529)	-
SPD General Fund Reduction: Establish Civilian Vacancy Rate	(2,791,290)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	-	-
General Fund Revenue Update	-	-
Net-Zero Technical Adjustment	-	-
Ongoing Changes from Current Year Legislation	-	1.00
SCERS Retirement Contribution Rate Reduction	(60,947)	-
Total Incremental Changes	**$20,532,766**	**20.00**
Total 2026 Proposed Budget	**$486,101,235**	**1875.40**

Seattle Police Department

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	$232,452

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Chartfield Corrections

Expenditures	-

This net-zero change makes adjustments to correct budget program, project, and account details for items in the 2026 Proposed Budget.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(710,258)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Align Recurring Grants with Actual Awards

Expenditures	$(727,729)
Revenues	$(727,729)
Position Allocation	-

This item reduces appropriation authority by $727,729 to reflect the tentative award amount for the Urban Area Security Initiative (UASI) FY25 grant. The total tentative award is $1,659,017, with SPD receiving $939,689, SFD receiving $644,328, and OEM receiving $75,000. In addition, this item updates funding source codes for multi-year grants, including the FY24 Justice Assistance Grant, the FY24 State Homeland Security Grant Program, and the FY24 UASI grant.

Proposed Operating

Fund Sworn Officer Salaries

Expenditures	$26,000,000

This item increases appropriation authority by $26 million in SPD to ensure that sworn salary funding reflects anticipated staffing levels for recruits, student officers, fully trained officers, and the addition of 86 net new officers in 2026.

SPD has experienced a notable increase in sworn hires since the development of the 2025-2026 biennial budget. As a result, SPD is projecting a significantly higher number of filled sworn officers than are currently funded in both 2025 and 2026. This appropriation is needed not only to fund the recent increase in officer hires, but also to support the continued growth of SPD to maintain current levels of hiring.

Equipment Costs for FIFA World Cup

Expenditures	$757,000

This item increases appropriation authority to SPD by $757,000 for equipment costs related to the 2026 FIFA World Cup games. The equipment includes barriers, trailer packages, and closed-circuit television (CCTV) cameras in the Stadium District. Revenues for this item are from the 2026 Endorsed Budget Payroll Expense Tax reserve. Additional World Cup related appropriations will be adjusted in 2026 based on reimbursement agreements.

Invest in Public Disclosure Officers

Expenditures	$579,396
Position Allocation	2.00

This item increases appropriation authority in SPD by $579,396 and adds ongoing position authority for 2.0 FTE Public Disclosure Officers (PDO) to support SPD's high volume of public disclosure requests. This item also removes sunset dates for two PDO positions added in the 2023 Mid-Year Supplemental that are currently set to expire on December 31, 2025.

Implement CCTV in the Capitol Hill Nightlife District

Expenditures	$435,000

This item adds funding for the implementation of closed-circuit television (CCTV) cameras in the Capitol Hill Nightlife District. In 2024, the City announced a new crime prevention technology pilot that will use CCTV cameras and automated license plate readers to enhance evidence collection, identification of offenders, and increase case clearance rates. This item expands the use of CCTV to areas in Capitol Hill where crime is concentrated. These technology systems will only be used in public places, such as sidewalks, streets, and parks to mitigate privacy concerns.

Add 1.0 FTE Diversity, Equity and Inclusion (DEI) Officer

Expenditures	$212,055
Position Allocation	1.00

This item increases appropriation authority by $212,055 and adds ongoing position authority for 1.0 FTE Strategic Advisor 2 - Diversity, Equity, and Inclusion (DEI) Officer in SPD's Relational Policing Division. In 2022, SPD identified an immediate need for a DEI Officer and added a term-limited position to address the need. This item adds a permanent position to continue the important work of overseeing and advising on department initiatives related to diversity, equity, and inclusion.

Real Time Crime Center

Position Allocation	9.00

This item adds ongoing position authority for 9.0 FTE Real-Time Crime Center (RTCC) Analyst positions previously included in the 2025 Adopted and 2026 Endorsed Budget. These positions will allow the department to establish a fully staffed 24/7 Real-Time Crime Center.

Investigative Support Positions

Position Allocation	7.00

This item adds ongoing position authority for 7.0 FTE investigative support positions previously included in the 2025 Adopted and 2026 Endorsed Budgets. These positions will support SPD detectives with homicide, robbery, and gun crime investigations.

SPD General Fund Reduction: Reduce Civilian Take-Home Vehicles

Expenditures $(48,000)

This item decreases appropriation authority by $48,000 and eliminates six take-home vehicles currently utilized by civilian executives. Each of these vehicles is estimated to save $8,000 annually in fuel, maintenance, and replacement costs.

SPD General Fund Reduction: Eliminate One-Time Vehicle Funding

Expenditures $(257,000)

This item decreases appropriation authority by $257,000 to eliminate one-time vehicle funding incorrectly included as ongoing appropriation authority in a prior budget year.

SPD General Fund Reduction: Reduce Temporary/Term-Limited Funding

Expenditures $(395,384)

This item decreases appropriation authority by $395,384 to reduce funding for four temporary or term-limited (TLT) personnel set to expire in 2025, including two positions in the Public Affairs Unit supporting communications and two positions in the Relational Policing Section supporting SPD's Before the Badge Program and DEI Program. A permanent position supporting SPD's DEI Program is included in the 2026 Proposed Budget, while the work performed by the other positions will continue and be absorbed by existing positions. These reductions will not impact the implementation of the Before the Badge program.

SPD General Fund Reduction: Reduce Professional Development Training

Expenditures $(450,000)

This item decreases appropriation authority by $450,000 reducing funding for travel and professional development training. This will not impact the department's ability to maintain mandatory trainings, but will likely impact conference attendance, skill development, and other training opportunities.

SPD General Fund Reduction: Align Recruitment Marketing Contract

Expenditures $(550,000)

This item decreases appropriation authority by $550,000 to eliminate unnecessary funding for the police recruitment marketing contract and bring the budget into alignment with the $1.95M recruitment marketing contract in 2026. This will have no impact on SPD's ability to attend recruitment events, host workshops, or continue other planned recruitment activities.

SPD General Fund Reduction: Align Separation Pay with Projected Actuals

Expenditures $(750,000)

This item decreases appropriation authority by $750,000 reducing funding for costs related to separation pay. Beginning in 2024, SPD officer separations returned to pre-pandemic rates resulting in a projected decrease in separation payouts in 2026.

SPD General Fund Reduction: Reduce Overtime/Standby Pay

Expenditures $(942,529)

This item decreases appropriation authority by $942,529 and equates to approximately a reduction of 9,000 overtime hours, which is expected to be manageable as more officers are onboarded.

SPD General Fund Reduction: Establish Civilian Vacancy Rate

Expenditures $(2,791,290)

This item decreases appropriation authority by $2,791,290 and establishes a 4 percent civilian vacancy rate, equating to approximately 15 to 20 civilian positions, to achieve the necessary savings.

Proposed Technical

Final Adjustments for Standard Cost Changes

Expenditures -

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

General Fund Revenue Update

Revenues $94,704

This item updates the department's revenue projections, making adjustments based on new information and forecasts from the endorsed budget.

General Fund Revenue Update

Revenues $(358,216)

This item updates the department's revenue projections, making adjustments based on new information and forecasts from the endorsed budget.

Net-Zero Technical Adjustment

Expenditures -

This net-zero change is necessary to correct budget account details and align budget with anticipated expenditures.

Ongoing Changes from Current Year Legislation

Position Allocation 1.00

This change includes position changes resulting from current year legislation in 2025, including a 1.0 FTE funded by a grant from the Department of Justice Bureau of Justice Assistance added in the 2025 Q1 Supplemental Ordinance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(60,947)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarially required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPD - BO-SP-P1000 - Chief of Police				
00100 - General Fund	13,620,411	17,045,876	18,955,087	19,086,507
Total for BSL: BO-SP-P1000	**13,620,411**	**17,045,876**	**18,955,087**	**19,086,507**
SPD - BO-SP-P1300 - Office of Police Accountability				
00100 - General Fund	5,382,611	6,768,554	6,896,206	6,844,118
Total for BSL: BO-SP-P1300	**5,382,611**	**6,768,554**	**6,896,206**	**6,844,118**
SPD - BO-SP-P1600 - Leadership and Administration				
00100 - General Fund	179,819,535	103,284,830	107,609,486	125,221,518
Total for BSL: BO-SP-P1600	**179,819,535**	**103,284,830**	**107,609,486**	**125,221,518**
SPD - BO-SP-P1800 - Patrol Operations				
00100 - General Fund	13,781,665	25,151,600	25,533,214	24,284,131
Total for BSL: BO-SP-P1800	**13,781,665**	**25,151,600**	**25,533,214**	**24,284,131**
SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau				
00100 - General Fund	4,849,964	6,049,628	6,136,054	6,065,802
Total for BSL: BO-SP-P2000	**4,849,964**	**6,049,628**	**6,136,054**	**6,065,802**
SPD - BO-SP-P3400 - Special Operations				
00100 - General Fund	69,826,230	72,045,111	73,637,484	70,440,790
14500 - Payroll Expense Tax	-	-	-	422,000
15080 - Emergency Management Fund	614	-	-	-
Total for BSL: BO-SP-P3400	**69,826,844**	**72,045,111**	**73,637,484**	**70,862,790**
SPD - BO-SP-P4000 - Collaborative Policing				
00100 - General Fund	12,234,420	15,165,135	15,559,986	15,200,952
Total for BSL: BO-SP-P4000	**12,234,420**	**15,165,135**	**15,559,986**	**15,200,952**
SPD - BO-SP-P6100 - West Precinct				
00100 - General Fund	26,656,859	25,663,230	25,919,528	27,368,029
Total for BSL: BO-SP-P6100	**26,656,859**	**25,663,230**	**25,919,528**	**27,368,029**
SPD - BO-SP-P6200 - North Precinct				
00100 - General Fund	31,161,544	32,281,603	32,831,989	33,992,510
Total for BSL: BO-SP-P6200	**31,161,544**	**32,281,603**	**32,831,989**	**33,992,510**
SPD - BO-SP-P6500 - South Precinct				

00100 - General Fund	22,571,660	22,227,689	22,365,288	23,626,899
Total for BSL: BO-SP-P6500	**22,571,660**	**22,227,689**	**22,365,288**	**23,626,899**
SPD - BO-SP-P6600 - East Precinct				
00100 - General Fund	19,008,868	21,201,082	22,091,070	23,332,071
Total for BSL: BO-SP-P6600	**19,008,868**	**21,201,082**	**22,091,070**	**23,332,071**
SPD - BO-SP-P6700 - Southwest Precinct				
00100 - General Fund	17,340,614	16,701,014	16,611,733	17,888,572
Total for BSL: BO-SP-P6700	**17,340,614**	**16,701,014**	**16,611,733**	**17,888,572**
SPD - BO-SP-P7000 - Criminal Investigations				
00100 - General Fund	47,144,098	50,914,608	53,707,938	53,592,106
Total for BSL: BO-SP-P7000	**47,144,098**	**50,914,608**	**53,707,938**	**53,592,106**
SPD - BO-SP-P8000 - Technical Services				
00100 - General Fund	29,238,703	33,402,519	33,157,191	33,840,428
14500 - Payroll Expense Tax	-	-	-	335,000
Total for BSL: BO-SP-P8000	**29,238,703**	**33,402,519**	**33,157,191**	**34,175,428**
SPD - BO-SP-P9000 - School Zone Camera Program				
18500 - Automated Traffic Safety Camera Fund	1,922,377	3,657,707	4,556,215	4,559,802
Total for BSL: BO-SP-P9000	**1,922,377**	**3,657,707**	**4,556,215**	**4,559,802**
SPD - BO-SP-P9999 - Special Fund Projects				
15050 - Drug Enforcement Forfeiture	714,187	-	-	-
15060 - Vice Enforcement/ML Forfeiture	3,855	-	-	-
15070 - Money Laundering Forfeiture	221,741	-	-	-
15310 - Gift Catalog - Police	343,252	-	-	-
Total for BSL: BO-SP-P9999	**1,283,034**	**-**	**-**	**-**
Department Total	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**
Department Full-Time Equivalents Total*	**1,826.05**	**1,855.40**	**1,871.40**	**1,875.40**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Police Department

Budget Summary by Fund Seattle Police Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	492,637,183	447,902,479	461,012,254	480,784,433
14500 - Payroll Expense Tax	-	-	-	757,000
15050 - Drug Enforcement Forfeiture	714,187	-	-	-
15060 - Vice Enforcement/ML Forfeiture	3,855	-	-	-
15070 - Money Laundering Forfeiture	221,741	-	-	-
15080 - Emergency Management Fund	614	-	-	-
15310 - Gift Catalog - Police	343,252	-	-	-
18500 - Automated Traffic Safety Camera Fund	1,922,377	3,657,707	4,556,215	4,559,802
Budget Totals for SPD	**495,843,208**	**451,560,186**	**465,568,469**	**486,101,235**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
322900	Nonbus Lic&Perm-Other	20,765	33,696	35,044	35,044
331110	Direct Fed Grants	3,356,427	2,252,272	2,252,272	2,252,272
332010	Fed Entitlmnt-Forfeited Prop	4,514	-	-	-
333110	Ind Fed Grants	1,792,947	1,897,418	1,897,418	1,169,689
334010	State Grants	140,943	-	-	-
341060	Photocopy Svcs	57,173	59,305	61,678	61,678
341190	Personnel Service Fees	3,874,522	5,133,024	5,338,345	4,368,000
341900	General Government-Other Rev	7,170	9,605	9,990	9,990
342010	Law Enforcement Fees	11,632,692	9,189,943	9,557,539	10,622,588
342020	Fire Protection Fees	500	-	-	-
342900	Public Safety-Other Rev	892,254	-	-	-
343280	Recycled Materials Rev	11,986	-	-	-
343320	Recoveries-Sundry	61,362	96,824	100,697	100,697
350110	Evidence Confiscations	522,403	844,438	878,216	520,000
360020	Inv Earn-Residual Cash	51,579	-	-	-
360220	Interest Earned On Deliquent A	8,001	-	-	-
360390	Proceeds From Sale Of Assets	17,769	-	-	-
360420	Other Judgments & Settlements	16,673	14,234	14,804	14,804
360540	Cashiers Overages & Shortages	(71)	-	-	-
360570	Collection Expense - Misc	(11,500)	-	-	-
360580	Uncollectible Expense - Misc	20	-	-	-
360900	Miscellaneous Revs-Other Rev	23,117	-	-	-
Total Revenues for: 00100 - General Fund		**22,481,244**	**19,530,759**	**20,146,003**	**19,154,762**
332010	Fed Entitlmnt-Forfeited Prop	197,493	-	-	-
360020	Inv Earn-Residual Cash	8,873	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		**206,366**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,774	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		**7,774**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,517	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		**10,517**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	340,048	-	-	-

Total Revenues for: 15310 - Gift Catalog - Police	**340,048**	**-**	**-**	**-**
Total SPD Resources	**23,045,948**	**19,530,759**	**20,146,003**	**19,154,762**

Seattle Police Department

Appropriations by Budget Summary Level and Program

SPD - BO-SP-P1000 - Chief of Police

The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief of Police	13,620,411	17,045,876	18,955,087	19,086,507
Total	**13,620,411**	**17,045,876**	**18,955,087**	**19,086,507**
Full-time Equivalents Total*	59.50	70.50	79.50	81.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P1300 - Office of Police Accountability

The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Police Accountability	5,382,611	6,768,554	6,896,206	6,844,118
Total	**5,382,611**	**6,768,554**	**6,896,206**	**6,844,118**
Full-time Equivalents Total*	29.00	30.00	30.00	30.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Police Department

SPD - BO-SP-P1600 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	10,902	19,740,301	20,816,230	21,355,726
Departmental Indirect Costs	160,376,459	64,201,080	66,891,554	71,135,448
Divisional Indirect Costs	19,432,174	19,343,449	19,901,702	32,730,344
Total	**179,819,535**	**103,284,830**	**107,609,486**	**125,221,518**
Full-time Equivalents Total*	257.55	261.55	261.55	261.55

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	10,902	19,740,301	20,816,230	21,355,726

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	160,376,459	64,201,080	66,891,554	71,135,448
Full Time Equivalents Total	157.55	161.55	161.55	161.55

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	19,432,174	19,343,449	19,901,702	32,730,344
Full Time Equivalents Total	100.00	100.00	100.00	100.00

SPD - BO-SP-P1800 - Patrol Operations

The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Patrol Operations	13,781,665	25,151,600	25,533,214	24,284,131
Total	**13,781,665**	**25,151,600**	**25,533,214**	**24,284,131**
Full-time Equivalents Total*	40.00	40.00	40.00	40.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau

The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Compliance & Prof. Standards	4,849,964	6,049,628	6,136,054	6,065,802
Total	**4,849,964**	**6,049,628**	**6,136,054**	**6,065,802**
Full-time Equivalents Total*	21.00	21.00	21.00	21.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P3400 - Special Operations

The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Operations	69,826,844	72,045,111	73,637,484	70,862,790
Total	**69,826,844**	**72,045,111**	**73,637,484**	**70,862,790**
Full-time Equivalents Total*	286.00	288.00	288.00	288.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P4000 - Collaborative Policing

The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Collaborative Policing	12,234,420	15,165,135	15,559,986	15,200,952
Total	**12,234,420**	**15,165,135**	**15,559,986**	**15,200,952**
Full-time Equivalents Total*	74.00	79.00	79.00	80.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P6100 - West Precinct

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
West Precinct	26,656,859	25,663,230	25,919,528	27,368,029
Total	**26,656,859**	**25,663,230**	**25,919,528**	**27,368,029**
Full-time Equivalents Total*	159.00	159.00	159.00	159.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P6200 - North Precinct

The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
North Precinct	31,161,544	32,281,603	32,831,989	33,992,510
Total	**31,161,544**	**32,281,603**	**32,831,989**	**33,992,510**
Full-time Equivalents Total*	189.00	189.00	189.00	189.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P6500 - South Precinct

The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
South Precinct	22,571,660	22,227,689	22,365,288	23,626,899
Total	**22,571,660**	**22,227,689**	**22,365,288**	**23,626,899**
Full-time Equivalents Total*	137.00	137.00	137.00	137.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P6600 - East Precinct

The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
East Precinct	19,008,868	21,201,082	22,091,070	23,332,071
Total	**19,008,868**	**21,201,082**	**22,091,070**	**23,332,071**
Full-time Equivalents Total*	124.00	124.00	124.00	124.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P6700 - Southwest Precinct

The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Southwest Precinct	17,340,614	16,701,014	16,611,733	17,888,572
Total	**17,340,614**	**16,701,014**	**16,611,733**	**17,888,572**
Full-time Equivalents Total*	102.00	102.00	102.00	102.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPD - BO-SP-P7000 - Criminal Investigations

The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Coordinated Criminal Investigations	3,744,977	7,274,476	7,531,891	7,511,022
Criminal Investigations	6,078,459	4,719,966	5,973,089	5,825,999
Major Investigations	14,958,524	16,023,526	16,563,367	16,643,658
Special Victims	6,356,504	8,281,983	8,546,932	8,534,928
Violent Crimes	16,005,634	14,614,657	15,092,659	15,076,499
Total	**47,144,098**	**50,914,608**	**53,707,938**	**53,592,106**
Full-time Equivalents Total*	262.00	269.00	276.00	277.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Criminal Investigations Budget Summary Level:

Coordinated Criminal Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Coordinated Criminal Investigations	3,744,977	7,274,476	7,531,891	7,511,022
Full Time Equivalents Total	43.00	43.00	43.00	43.00

Criminal Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Criminal Investigations	6,078,459	4,719,966	5,973,089	5,825,999
Full Time Equivalents Total	4.00	11.00	18.00	18.00

Major Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Investigations	14,958,524	16,023,526	16,563,367	16,643,658
Full Time Equivalents Total	90.00	90.00	90.00	90.00

Special Victims

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Special Victims	6,356,504	8,281,983	8,546,932	8,534,928
Full Time Equivalents Total	50.00	50.00	50.00	51.00

Violent Crimes

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Violent Crimes	16,005,634	14,614,657	15,092,659	15,076,499
Full Time Equivalents Total	75.00	75.00	75.00	75.00

SPD - BO-SP-P8000 - Technical Services

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technical Services	29,238,703	-	-	-
Technical Services	-	33,402,519	33,157,191	34,175,428
Total	**29,238,703**	**33,402,519**	**33,157,191**	**34,175,428**
Full-time Equivalents Total*	86.00	85.35	85.35	85.35

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Technical Services Budget Summary Level:

Technical Services

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technical Services	29,238,703	33,402,519	33,157,191	34,175,428
Full Time Equivalents Total	86.00	85.35	85.35	85.35

Seattle Police Department

SPD - BO-SP-P9000 - School Zone Camera Program

The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
School Zone Camera Program	1,922,377	3,657,707	4,556,215	4,559,802
Total	**1,922,377**	**3,657,707**	**4,556,215**	**4,559,802**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Police Relief and Pension

Stephanie Coleman, Executive Secretary

(206) 386-1286

http://www.seattle.gov/policepension/

Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan that only covers police officers who were hired before October 1, 1977. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

Management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Plan 1. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through PPEN. As a result, these police officers receive retiree benefits primarily from the state's LEOFF 1 plan as well as any earned increment from the City's PPEN that exceeds LEOFF 1 coverage. Both PPEN and LEOFF 1 closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or the Mayor's designee, which formulates policy, rules on disability applications, and provides oversight of the Police Relief and Pension Fund. Three staff employees of the board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

Annual pension and medical benefits projections, which comprise about 95% of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Fund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. PPEN also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	26,186,296	22,464,953	22,517,572	22,508,204
Total Operations	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Total Appropriations	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Police Relief and Pension

Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated annual wage increases (AWI) and offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2026 Proposed Budget includes a total appropriation decrease of $9,369 relative to the 2026 Endorsed Budget due to adjustments to labor and internal service costs.

Incremental Budget Changes

Police Relief and Pension

	2026 Budget	FTE
Total 2026 Endorsed Budget	**22,517,572**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,602	-
Proposed Technical		
Fund Balancing Adjustment	-	-
Bargained Annual Wage Adjustment to Base Budget	(11,082)	-
SCERS Retirement Contribution Rate Reduction	(889)	-
Total Incremental Changes	**$(9,369)**	**-**
Total 2026 Proposed Budget	**$22,508,204**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,602

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Fund Balancing Adjustment

Revenues $6,563,891

This is a technical item to record a fund balancing entry for the Police Relief and Pension Fund.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(11,082)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Police Relief and Pension

SCERS Retirement Contribution Rate Reduction

Expenditures	$(889)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Police Relief and Pension

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	26,186,296	22,464,953	22,517,572	22,508,204
Total for BSL: BO-PP-RP604	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Department Total	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Department Full-Time Equivalents Total*	**3.00**	**3.00**	**3.00**	**3.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Police Relief and Pension

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
61060 - Police Relief & Pension Fund	26,186,296	22,464,953	22,517,572	22,508,204
Budget Totals for PPEN	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360400	Unclaimed Money/Property Sales	114,998	119,000	122,000	122,000
360430	Employr Pnsn Contributions	22,676,737	16,072,313	15,822,313	15,822,313
360900	Miscellaneous Revs-Other Rev	(500,000)	-	-	-
Total Revenues for: 61060 - Police Relief & Pension Fund		**22,291,735**	**16,191,313**	**15,944,313**	**15,944,313**
400000	Use of/Contribution to Fund Balance	-	6,273,640	6,573,259	6,563,891
Total Resources for:61060 - Police Relief & Pension Fund		**22,291,735**	**22,464,953**	**22,517,572**	**22,508,204**
Total PPEN Resources		**22,291,735**	**22,464,953**	**22,517,572**	**22,508,204**

Police Relief and Pension

PPEN - BO-PP-RP604 - Police Relief and Pension

The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	14,000	25,000	25,000	25,000
Leadership and Administration	1,325,949	1,239,953	1,292,572	1,293,002
Long-Term Care	5,337,124	-	-	-
Medical Benefits	6,995,699	13,800,000	13,800,000	13,800,000
Pensions	12,513,524	7,400,000	7,400,000	7,390,202
Total	**26,186,296**	**22,464,953**	**22,517,572**	**22,508,204**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Police Relief and Pension Budget Summary Level:

Death Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Death Benefits	14,000	25,000	25,000	25,000

Leadership and Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Leadership and Administration	1,325,949	1,239,953	1,292,572	1,293,002
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Long-Term Care	5,337,124	-	-	-

Medical Benefits

Police Relief and Pension

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Medical Benefits	6,995,699	13,800,000	13,800,000	13,800,000

Pensions

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pensions	12,513,524	7,400,000	7,400,000	7,390,202

Seattle City Light

Dawn Lindell, General Manager & CEO

(206) 684-3500

http://www.seattle.gov/city-light/

Department Overview

Seattle City Light (City Light) was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resources, and environmental stewardship.

City Light provides electric power to approximately 503,000 residential, business, and industrial customers within a 131-square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light is the nation's ninth largest publicly owned electric utility in terms of customers served, and owns about 2,000 megawatts of very low-cost, environmentally responsible, hydroelectric generation capacity. In an average year, City Light produces about 50% of its energy supply with hydroelectric facilities that it owns directly. City Light purchases 30% of its energy supply through the Bonneville Power Administration (BPA) and 20% from other sources including short-term wholesale purchases.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	1,112,069,553	1,222,498,607	1,297,621,066	1,295,394,512
Total Operations	**1,112,069,553**	**1,222,498,607**	**1,297,621,066**	**1,295,394,512**
Capital Support				
Other Funding - Capital	418,060,199	482,745,706	516,881,129	511,469,609
Total Capital	**418,060,199**	**482,745,706**	**516,881,129**	**511,469,609**
Total Appropriations	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**
Full-Time Equivalents Total*	1,809.80	1,818.80	1,818.80	1,869.80

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

City Light's 2025-2030 Strategic Plan Update and associated rate path were approved by Council in September 2024, and the 2026 Proposed Budget reflects the strategic priorities outlined in this plan. In keeping with the department's commitment to financial health and affordability, proposed changes are primarily net-zero reprioritizations necessary to support the strategic priorities and outcomes described in the approved plan.

Seattle City Light

Cost drivers in the utility's operating budget include power purchases, increases due to growing electrification, inflationary cost pressures, and an increasingly complex physical and regulatory environment. To minimize the impact of these increases, the utility reviewed spending and took reductions in several areas, primarily in consulting.

City Light's capital program increases by 6% ($28.7 million) in the 2026 Proposed Budget to accommodate growth in several areas. These include substation power transformer replacements, critical IT and security investments, Georgetown Steam Plant maintenance, and Sound Transit 3 revenue-backed work. Also, to enhance public safety, $1 million annually was added from the General Fund to the streetlighting capital budget to support adding new lights in areas experiencing higher crime rates.

To support the capital program and other eligible City Light costs, the 2026 Proposed Budget is supported by a $477 million bond sale in 2025.

Retail revenues are the primary source of revenue for City Light. Retail revenues are expected to increase significantly as demand for electricity increases, fueled by electrification of buildings and transportation as the City progresses on climate commitments. Retail revenues also reflect a rate increase and a temporary Rate Stabilization Account (RSA) surcharge that went into effect in January 2024 after the RSA was depleted. The RSA is a cash reserve that supplements wholesale revenues, which are currently projected to be below forecast due to lower-than-expected precipitation and snowpack, as well as higher-than-expected energy prices in the wholesale market.

Incremental Budget Changes

Seattle City Light

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,814,502,196**	**1818.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	672	-
Proposed Operating		
Establish New Commercial and Industrial Curtailment Program	-	-
Increase Power Capacity	1,401,221	3.00
Customer Development & Permitting Review	383,588	2.00
Operating Positions	249,420	5.00
Reduction to Non-Labor Budget	(1,219,871)	-
Proposed Capital		
Positions for Capital Improvement Program	-	22.00
Annual Capital Spending Adjustments	(5,411,521)	-
Proposed Technical		
Account Level Technical Correction	-	-
Bargained Annual Wage Adjustment to Base Budget	(1,580,318)	-
Light Fund Revenue Adjustment	-	-
Ongoing Changes from Current Year Legislation	-	16.00
Power Marketer Position Additions	-	3.00
SCERS Retirement Contribution Rate Reduction	(226,508)	-
Technical Changes	(1,234,759)	-
Use of Fund Balance	-	-
Total Incremental Changes	**$(7,638,075)**	**51.00**
Total 2026 Proposed Budget	**$1,806,864,121**	**1869.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $672

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Establish New Commercial and Industrial Curtailment Program

Expenditures	-

This budget-neutral item transfers $6 million from the Purchased Power budget to establish a new Large Commercial and Industrial (C&I) Curtailment Program. This program will offer incentives to large customers for reducing their load when requested, along with sharing a portion of the avoided costs among all City Light customers. Increasing load demand, increasing prices, and volatility in the wholesale energy market are driving the need to develop this program.

Increase Power Capacity

Expenditures	$1,401,221
Position Allocation	3.00

City Light is experiencing increasing electricity demand, especially at peak times. This item provides resources to expand City Light's power supply by joining an organized day-ahead market and by acquiring new energy resources. One position and $250,000 in consultant support will help the utility prepare to join a day-ahead market in 2028 or 2029. Two positions and $550,000 will help City Light increase its resource portfolio by acquiring wind, solar, and/or geothermal power.

Customer Development & Permitting Review

Expenditures	$383,588
Position Allocation	2.00

This item adds two full-time positions to conduct customer permit review in order to streamline permitting timelines and improve the customer experience. The new staff will expedite the permitting process by addressing growing permit review demands, improving interdepartmental coordination, and decreasing customer service delays. This investment is essential for enabling equitable access to services, especially for affordable housing projects and small customers. These positions will also help City Light meet its obligations to partner agencies and residents.

Operating Positions

Expenditures	$249,420
Position Allocation	5.00

This item adds a new Management Systems Analyst position to work on clean fuel standards. This revenue-generating position provides an opportunity to fund other investments. In addition, this item converts a temporary special claims analyst to a permanent position; this position investigates damage done to City Light property and aims to recover these costs. This item also converts eight part-time positions to full-time to align with current workloads.

Reduction to Non-Labor Budget

Expenditures	$(1,219,871)

City Light conducted a review of its non-labor operating budget to identify opportunities to right-size the budget. This reduction aligns the 2026 Proposed Budget with historical under spending. Most of this reduction occurs in the consulting services budget.

Seattle City Light

Proposed Capital

Positions for Capital Improvement Program

Position Allocation 22.00

This item adds position authority that is funded from appropriations in City Light's Capital Improvement Program (CIP). These new staff will work on system equipment replacement, network engineering, underground cable replacement, pole replacement, pole joint use, and technology projects. This item also converts two contract-in positions assigned to the South Fork Tolt Project to permanent positions.

Annual Capital Spending Adjustments

Expenditures $(5,411,521)

The 2026 Proposed Budget makes various adjustments to City Light's annual capital spending plan. City Light identified reductions, non-rate revenue reimbursements, and project deferral opportunities to balance proposed spending increases that are needed to meet strategic priorities, fund new projects and align funding with historical spending. For additional information, please see Seattle City Light's CIP.

Proposed Technical

Account Level Technical Correction

Expenditures -

This technical and budget-neutral item corrects a coding error that was made at the account level in the 2026 Endorsed Budget.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(1,580,318)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Light Fund Revenue Adjustment

Revenues $(514,129)

This item aligns the 2026 Proposed Budget with current revenue forecasts for the Light Fund. Current revenue projections are slightly lower than the 2026 endorsed amount due to a modest reduction in projected interest income.

Ongoing Changes from Current Year Legislation

Position Allocation 16.00

This change includes position changes resulting from current year legislation in 2025. This item includes two positions that were transferred from the Seattle Information Technology Department in Ordinance 127264 (the 2025 Mid-Year Supplemental Budget ordinance) as well as 14 positions in support of Sound Transit 3 as authorized in Council Bill 121068.

Power Marketer Position Additions

Position Allocation 3.00

This technical item adds three power marketer positions that were included in the 2025 Adopted and 2026 Endorsed Budgets that have a position start date of January 2026. The appropriation authority for these positions is included in the 2026 baseline, and the position authority is included in the 2026 Proposed Budget.

SCERS Retirement Contribution Rate Reduction

Expenditures $(226,508)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Technical Changes

Expenditures $(1,234,759)

This technical item includes adjustments associated with debt service, power line clearance, clean fuel standards, and general and administrative offset methodology. These adjustments are consistent with City Light's Strategic Plan and proposed rates.

Use of Fund Balance

Revenues $415,059,808

This is a technical item to balance the revenues and expenditures for the Light Fund.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	34,152,045	49,577,261	49,814,383	44,484,102
Total for BSL: BC-CL-W	**34,152,045**	**49,577,261**	**49,814,383**	**44,484,102**
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	106,189,070	109,113,797	116,315,408	118,926,262
Total for BSL: BC-CL-X	**106,189,070**	**109,113,797**	**116,315,408**	**118,926,262**
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	159,849,806	202,429,929	210,402,811	210,197,806
Total for BSL: BC-CL-Y	**159,849,806**	**202,429,929**	**210,402,811**	**210,197,806**
SCL - BC-CL-Z - Customer Focused - CIP				
41000 - Light Fund	117,869,279	121,624,718	140,348,527	137,861,439
Total for BSL: BC-CL-Z	**117,869,279**	**121,624,718**	**140,348,527**	**137,861,439**
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	-	-	-	-
Total for BSL: BO-CL-A	**-**	**-**	**-**	**-**
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	139,433,284	184,947,007	198,391,171	193,593,345
Total for BSL: BO-CL-ADMIN	**139,433,284**	**184,947,007**	**198,391,171**	**193,593,345**
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	79,571,983	69,198,345	72,187,447	71,717,879
Total for BSL: BO-CL-CUSTCARE	**79,571,983**	**69,198,345**	**72,187,447**	**71,717,879**
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	250,662,881	248,088,787	259,008,143	261,575,839
Total for BSL: BO-CL-DEBTSRVC	**250,662,881**	**248,088,787**	**259,008,143**	**261,575,839**
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	344,811,844	417,829,443	456,037,112	457,173,062
Total for BSL: BO-CL-PWRSUPPLY	**344,811,844**	**417,829,443**	**456,037,112**	**457,173,062**
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	128,737,655	131,104,154	134,369,021	134,369,021
Total for BSL: BO-CL-TAXES	**128,737,655**	**131,104,154**	**134,369,021**	**134,369,021**

SCL - BO-CL-UTILOPS - Utility Operations O&M				
41000 - Light Fund	168,851,907	171,330,872	177,628,173	176,965,366
Total for BSL: BO-CL-UTILOPS	**168,851,907**	**171,330,872**	**177,628,173**	**176,965,366**
Department Total	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**
Department Full-Time Equivalents Total*	**1,809.80**	**1,818.80**	**1,821.80**	**1,869.80**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle City Light

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
41000 - Light Fund	1,530,129,752	1,705,244,313	1,814,502,196	1,806,864,121
Budget Totals for SCL	**1,530,129,752**	**1,705,244,313**	**1,814,502,196**	**1,806,864,121**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331000	Direct Federal Grants	500,000	-	-	-
331110	Direct Fed Grants	114,476	-	-	-
331240	Bpa Revenues	-	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy Pa	5,778,679	5,555,144	5,419,111	5,419,111
333110	Ind Fed Grants	1,547,251	-	-	-
334010	State Grants	19,945,003	-	-	-
342020	Fire Protection Fees	(767)	-	-	-
342130	Communication Service Fees	(158)	-	-	-
343020	Services For Others-Nonop	5,179,609	9,233,345	9,418,012	9,418,012
343030	Electric Sales-Consumers	1,106,513,847	1,151,305,142	1,215,818,180	1,215,818,180
343040	Electric Sales-Governmental	22,418,508	-	-	-
343050	Interchange Power To	105,033,312	59,924,286	89,838,103	89,838,103
343060	Wholesale Power Rev Fair Value	10,665,281	-	-	-
343080	Unbilled Rev	(4,198,392)	-	-	-
343090	Elderly Utility Credit	(3,435,283)	-	-	-
343100	Other Electric Service Rev	1,912,540	1,650,000	1,650,000	1,650,000
343200	Solid Waste Utility Services	(2,286)	-	-	-
343320	Recoveries-Sundry	111,338	-	-	-
343900	Utilities-Other Rev	2,803,923	-	-	-
347100	Other Recreation Chgs-Skagit R	33,095	-	-	-
347110	Skagit Revenues-Boats	54,010	-	-	-
347120	Skagit Revenues-Commissary	361,409	-	-	-
347130	Skagit Revenues-Newhalem Lodgi	297,374	-	-	-
347140	Skagit Revenues-Newhalem Cookh	772	-	-	-
347150	Skagit Revenues-Skagit Tours	(11,061)	-	-	-
348130	Isf-Fas Fleets Maint	18,310	-	-	-
350170	Penalties On Deliquent Recs	2,848,644	-	-	-
360010	Investment Interest	-	9,816,180	10,632,078	10,117,949
360210	Oth Interest Earnings	2,274,181	-	-	-
360220	Interest Earned On Deliquent A	310,684	500,000	500,000	500,000
360260	Lease revenue GASB87	1,641,004	-	-	-
360320	Rent From Operating Property	3,282,390	3,159,943	3,220,084	3,220,084
360330	Housing Rentals & Leases	79,947	-	-	-
360350	Other Rents & Use Charges	3,962,288	10,189,680	10,535,968	10,535,968
360380	Sale Of Junk Or Salvage	2,384,650	-	-	-

360540	Cashiers Overages & Shortages	-	-	-	-
360900	Miscellaneous Revs-Other Rev	(1,791,922)	-	-	-
374000	Cap Contr Fed/State Grants	-	121,301	112,360	112,360
374010	Capital Contr-State Grants	1,853,261	-	-	-
374030	Capital Contr-Fed Dir Grants	520,734	-	-	-
375010	Capital Contr-FedIndrGrants	13,894,849	-	-	-
379010	Capital Assessments	1,010,341	-	-	-
379020	Capital Contributions	67,291,685	-	-	-
393010	Contributions In Aid Of Constr	-	40,639,832	39,924,547	39,924,547
395010	Sales Of Land & Buildings	424,000	-	-	-
397200	Interfund Revenue	1,305,046	-	-	-
Total Revenues for: 41000 - Light Fund		**1,376,932,573**	**1,297,344,853**	**1,392,318,441**	**1,391,804,312**
400000	Use of/Contribution to Fund Balance	-	407,899,460	422,183,754	415,059,808
Total Resources for:41000 - Light Fund		**1,376,932,573**	**1,705,244,313**	**1,814,502,195**	**1,806,864,121**
Total SCL Resources		**1,376,932,573**	**1,705,244,313**	**1,814,502,195**	**1,806,864,121**

SCL - BC-CL-W - Conservation & Environmental - CIP

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation & Environmental	31,783,743	49,577,261	49,814,383	44,484,102
FINANCE AND IT SYSTEMS	2,368,302	-	-	-
Total	**34,152,045**	**49,577,261**	**49,814,383**	**44,484,102**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Conservation & Environmental - CIP Budget Summary Level:

Conservation & Environmental

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation & Environmental	31,783,743	49,577,261	49,814,383	44,484,102

FINANCE AND IT SYSTEMS

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FINANCE AND IT SYSTEMS	2,368,302	-	-	-

SCL - BC-CL-X - Power Supply - CIP

The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BOUNDARY	27,138,905	34,790,086	30,919,826	30,714,884
CEDAR FALLS - TOLT	8,698,786	8,876,907	8,568,131	8,349,681
FLEETS AND FACILITIES	34,278,963	27,417,860	32,917,181	32,877,181
POWER SUPPLY OTHER	1,591,227	1,199,460	1,113,087	1,313,087
SKAGIT	34,481,189	36,829,485	42,797,183	45,671,429
Total	**106,189,070**	**109,113,797**	**116,315,408**	**118,926,262**
Full-time Equivalents Total*	70.62	70.62	70.62	72.62

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The following information summarizes the programs in Power Supply - CIP Budget Summary Level:

BOUNDARY

The Boundary program funds the capital costs for the Boundary physical generating plant and associated regulatory requirements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BOUNDARY	27,138,905	34,790,086	30,919,826	30,714,884
Full Time Equivalents Total	44.28	44.28	44.28	44.28

CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CEDAR FALLS - TOLT	8,698,786	8,876,907	8,568,131	8,349,681
Full Time Equivalents Total	-	-	-	2.00

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

FLEETS AND FACILITIES	34,278,963	27,417,860	32,917,181	32,877,181
Full Time Equivalents Total	6.49	6.49	6.49	6.49

POWER SUPPLY OTHER

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
POWER SUPPLY OTHER	1,591,227	1,199,460	1,113,087	1,313,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

SKAGIT

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SKAGIT	34,481,189	36,829,485	42,797,183	45,671,429
Full Time Equivalents Total	15.85	15.85	15.85	15.85

SCL - BC-CL-Y - Transmission and Distribution - CIP

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DISTRIBUTION OTHER	16,577,028	32,318,728	28,806,648	27,937,741
NETWORK	20,290,280	21,782,321	24,417,940	25,014,292
RADIAL	77,158,979	115,049,193	123,681,678	122,898,792
SUBSTATIONS	29,379,529	30,353,073	30,441,758	31,146,093
TRANSMISSION	16,443,990	2,926,614	3,054,787	3,200,887
Total	**159,849,806**	**202,429,929**	**210,402,811**	**210,197,806**
Full-time Equivalents Total*	269.54	269.54	269.54	289.54

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The following information summarizes the programs in Transmission and Distribution - CIP Budget Summary Level:

DISTRIBUTION OTHER

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DISTRIBUTION OTHER	16,577,028	32,318,728	28,806,648	27,937,741
Full Time Equivalents Total	20.03	20.03	20.03	22.03

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
NETWORK	20,290,280	21,782,321	24,417,940	25,014,292
Full Time Equivalents Total	37.85	37.85	37.85	39.85

RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
RADIAL	77,158,979	115,049,193	123,681,678	122,898,792
Full Time Equivalents Total	108.98	108.98	108.98	124.98

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SUBSTATIONS	29,379,529	30,353,073	30,441,758	31,146,093
Full Time Equivalents Total	91.29	91.29	91.29	91.29

TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
TRANSMISSION	16,443,990	2,926,614	3,054,787	3,200,887
Full Time Equivalents Total	11.39	11.39	11.39	11.39

SCL - BC-CL-Z - Customer Focused - CIP

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER AND BILLING	(291)	-	-	-
CUSTOMER IT SYSTEMS	247,261	4,597,037	14,313,026	10,862,583
LOCAL JURISDICTIONS	17,288,178	19,760,132	22,759,106	21,224,177
SERVICE CONNECTIONS	94,436,884	84,748,147	91,761,366	94,438,111
TRANSPORTATION RELOCATIONS	5,897,247	12,519,402	11,515,029	11,336,569
Total	**117,869,279**	**121,624,718**	**140,348,527**	**137,861,439**
Full-time Equivalents Total*	181.74	184.74	184.74	198.74

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The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER AND BILLING	(291)	-	-	-

CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CUSTOMER IT SYSTEMS	247,261	4,597,037	14,313,026	10,862,583

CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Full Time Equivalents Total	1.00	1.00	1.00	1.00

LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LOCAL JURISDICTIONS	17,288,178	19,760,132	22,759,106	21,224,177
Full Time Equivalents Total	16.90	16.90	16.90	16.90

SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SERVICE CONNECTIONS	94,436,884	84,748,147	91,761,366	94,438,111
Full Time Equivalents Total	148.87	149.87	149.87	149.87

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
TRANSPORTATION RELOCATIONS	5,897,247	12,519,402	11,515,029	11,336,569
Full Time Equivalents Total	14.97	16.97	16.97	30.97

SCL - BO-CL-A - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PEOPLE AND CULTURE ADMIN O&M	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SCL - BO-CL-ADMIN - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Indirect Costs	49,411,854	45,989,463	49,067,619	49,192,159
Department GA Indirect Recovery	(69,650,373)	(51,563,868)	(51,941,507)	(56,231,030)
Departmental Indirect Costs	149,258,757	164,673,973	171,608,770	169,739,998
Divisional Indirect	21,666,018	24,655,936	25,741,721	26,230,032
PTO and Benefits Indirct Costs	(11,252,972)	1,191,503	3,914,568	4,662,186
Total	**139,433,284**	**184,947,007**	**198,391,171**	**193,593,345**
Full-time Equivalents Total*	558.88	558.88	558.88	566.88

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

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Indirect Costs	49,411,854	45,989,463	49,067,619	49,192,159

Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department GA Indirect Recovery	(69,650,373)	(51,563,868)	(51,941,507)	(56,231,030)

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Departmental Indirect Costs	149,258,757	164,673,973	171,608,770	169,739,998
Full Time Equivalents Total	505.53	505.53	505.53	511.53

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect	21,666,018	24,655,936	25,741,721	26,230,032
Full Time Equivalents Total	53.35	53.35	53.35	55.35

PTO and Benefits Indirct Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
PTO and Benefits Indirct Costs	(11,252,972)	1,191,503	3,914,568	4,662,186

SCL - BO-CL-CUSTCARE - Customer Care

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation Expenses	5,261,912	9,732,494	11,194,319	11,194,319
Customer Accounts & Services	74,310,071	59,465,851	60,993,128	60,523,560
Total	**79,571,983**	**69,198,345**	**72,187,447**	**71,717,879**
Full-time Equivalents Total*	132.15	132.15	132.15	132.15

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The following information summarizes the programs in Customer Care Budget Summary Level:

Conservation Expenses

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Conservation Expenses	5,261,912	9,732,494	11,194,319	11,194,319

Customer Accounts & Services

Seattle City Light

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Accounts & Services	74,310,071	59,465,851	60,993,128	60,523,560
Full Time Equivalents Total	132.15	132.15	132.15	132.15

SCL - BO-CL-DEBTSRVC - Debt Service

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	250,662,881	248,088,787	259,008,143	261,575,839
Total	**250,662,881**	**248,088,787**	**259,008,143**	**261,575,839**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SCL - BO-CL-PWRSUPPLY - Power Supply O&M

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Purchased Power/Power Supply	344,811,844	417,829,443	456,037,112	457,173,062
Total	**344,811,844**	**417,829,443**	**456,037,112**	**457,173,062**
Full-time Equivalents Total*	69.95	71.95	74.95	77.95

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SCL - BO-CL-TAXES - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Taxes	128,737,655	131,104,154	134,369,021	134,369,021
Total	**128,737,655**	**131,104,154**	**134,369,021**	**134,369,021**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SCL - BO-CL-UTILOPS - Utility Operations O&M

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution O&M	101,824,611	90,547,664	93,451,464	93,811,181
Generation O&M	41,011,794	50,522,431	53,053,735	52,982,331
Transmission O&M	26,015,502	30,260,778	31,122,975	30,171,855
Total	**168,851,907**	**171,330,872**	**177,628,173**	**176,965,366**
Full-time Equivalents Total*	526.92	530.92	530.92	531.92

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Utility Operations O&M Budget Summary Level:

Distribution O&M

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution O&M	101,824,611	90,547,664	93,451,464	93,811,181
Full Time Equivalents Total	287.08	291.08	291.08	292.08

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light’s power production facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Generation O&M	41,011,794	50,522,431	53,053,735	52,982,331
Full Time Equivalents Total	125.63	125.63	125.63	125.63

Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transmission O&M	26,015,502	30,260,778	31,122,975	30,171,855
Full Time Equivalents Total	114.21	114.21	114.21	114.21

Seattle Public Utilities

Andrew Lee, General Manager & CEO

(206) 684-3000

http://www.seattle.gov/utilities

Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste, and Water. These three utilities or Lines of Business maintain separate revenue sources, separate enterprise funds, and unique capital improvement projects, but share other capital projects and technology as well as common operations and administration.

Drainage and Wastewater: The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions, and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. Drainage and Wastewater systems include approximately 448 miles of separated sanitary sewers, 968 miles of combined sewers, 481 miles of storm drains, 67 pump stations, 82 permitted combined sewer overflow points, 591 storm drain outfalls, 578 water quality structures, 295 drainage flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

Solid Waste: The Solid Waste Utility collects and processes recycling, compostable material, and residential and commercial garbage to promote public health and safety, quality of life, and environmental stewardship. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment, and several closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment, and post-closure projects on landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables. The companies deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting, and reducing waste generation. Solid Waste also works to keep Seattle clean by providing public litter cans and recycling bins across Seattle.

Water: The Water Utility provides reliable, clean, and safe water to more than 1.5 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas and provides wholesale water to 21 suburban water utilities and interlocal associations for distribution to their customers. The Water Utility includes over 1,900 miles of pipeline, 30 pump stations, two primary water treatment plants, 11 booster chlorination facilities, three groundwater wells, and the Tolt and Cedar River watersheds (including over 103,000 acres of restricted-access, protected forestland). The Utility builds, operates, and maintains the City's water infrastructure to ensure system reliability, to conserve and enhance the region's environmental resources, and to protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

Through these Lines of Business, SPU also manages a body of General Fund (GF) funded work. This includes the Clean City program, including litter abatement, illegal dumping remediation, and above-ground rodent control. General Fund supported services include services for the unsheltered and minimally housed, which includes Clean City programs like the Encampment Bag (“Purple Bag”) Program and Clean City RV Remediation, as well as the Public Hygiene program providing public-access shower trailers. Other SPU GF-funded work includes maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the City. The GF also funds SPU’s Trees for Seattle Program, which works to maintain and increase the urban tree canopy in Seattle.

Seattle Public Utilities

SPU monitors its funds using Council-adopted financial performance metrics developed with external financial advisors. These metrics include net income, cash balances, cash contributions to CIP, debt service coverage (a measure of revenue available to fulfill annual debt service obligations), and, for the Drainage and Wastewater Fund, debt to asset ratio. Based on these metrics, all three SPU enterprise funds enjoy strong, investment grade bond ratings in line with peer West Coast utilities. Strong bond ratings help minimize borrowing costs and rate increases for customers.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	21,767,175	26,714,045	27,689,783	24,912,740
Other Funding - Operating	1,098,695,251	1,146,849,640	1,190,830,244	1,179,814,640
Total Operations	**1,120,462,425**	**1,173,563,685**	**1,218,520,028**	**1,204,727,380**
Capital Support				
Other Funding - Capital	278,113,100	411,988,405	461,986,776	576,940,943
Total Capital	**278,113,100**	**411,988,405**	**461,986,776**	**576,940,943**
Total Appropriations	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**
Full-Time Equivalents Total*	1,506.80	1,567.80	1,582.80	1,598.80

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget appropriates $1.78 billion to SPU in 2026. Operations and maintenance (O&M) appropriations total $1.2 billion, with $25 million in General Fund spending. General Fund changes include additional resources for the Chinatown-International District Business Improvement Association's cleaning efforts and a transfer of graffiti abatement functions (including one position) to Seattle Parks and Recreation as part of the One Seattle Graffiti Program's consolidated efforts to combat graffiti.

Utility O&M expenditures include Strategic Business Plan-endorsed investments in utility services, infrastructure, environment, and enhanced customer support.

SPU's proposed capital appropriations for 2026 are up over $160 million from the 2025 Adopted and up by $100 million compared to the 2026 Endorsed Budget. Major cost drivers include acting as the administrator on behalf of the Duwamish River remediation efforts between King County, Boeing, and the City of Seattle. Other cost drivers include inflation, updated project estimates, and revised timelines, with increases concentrated in the Drainage and Wastewater Line of Business. Capital reorganizations are also made for Drainage and Wastewater and for SPU's Technology Capital Improvement Program. For Technology, master projects are renamed, and a new Cybersecurity program is created. Greater detail on changes specific to each line of business follow. For more information, please see the 2026-2031 Proposed Capital Improvement Program.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in early September 2024. The proposed budget also reflects current and endorsed

utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

Drainage and Wastewater Highlights

The 2026 Proposed Budget appropriates $598 million for Operations and Maintenance (O&M) in the Drainage and Wastewater (DWW) Line of Business. This is a $3 million increase compared to the 2026 Endorsed and a $40 million increase compared to the 2025 Adopted. These appropriations cover funding for operations and administration, engineering staff, consultants, taxes and fees, debt service, and major service contracts. A significant add for 2026 is $1.6 million for South Park Flood Control efforts, including planning and maintenance of temporary flood walls. A majority of this funding (75%) is planned to be offset by reimbursement by the King County Flood Control District. This change also includes the transfer of three reallocated positions within SPU. Other technical changes to DWW O&M reflect updated debt service and tax figures, central costs for City-provided services, and revised labor costs.

The 2026-2031 Proposed CIP marks a significant increase in DWW capital expenditures. The proposed CIP provides for $381 million in DWW CIP costs, compared to $267 million in the 2026 Endorsed and $231 million in the 2025 Adopted. Significant cost drivers are land acquisition costs for creek culverts (in order to meet fish passage and stream flow requirements per Tribal Treaty rights and State requirements) and for consolidated North operations center (North One Water), where costs have been shifted into 2026 from 2025. Other cost drivers are heavy equipment purchases, as well as labor, contracts, and other inflationary pressures.

For 2026, the DWW Capital Program is also being reorganized, consolidating drainage system work into a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and creating new geographic master projects within that structure. Other changes include the creation of a new master project to manage main extensions funded by System Development Charges and moving the South Park Stormwater Program from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level.

Drainage and Wastewater activities are funded by ratepayers. Current Drainage and Wastewater Rates were adopted in September 2024. Customers face increases in 2026 due to higher, contractually obligated King County Wastewater Treatment Rates which are passed through to Seattle ratepayers, meaning sewer rates will increase by 6.1% in 2026 and 7.9% in 2027. Drainage rates will increase by 5.1% in 2026 and 4.9% in 2027. To mitigate the impact of King County treatment rates, SPU is increasing its vacancy rate assumption (from 4% to 6%), revising CIP schedules, and making targeted reductions in O&M in order to bring the six-year combined rate path (for all lines of business) to 4.8% from a projected 5.7%. (The SBP Endorsed Rate Path for 2025-2030 was 4.7%.)

Water Highlights

The proposed budget appropriates $315 million in Water Fund O&M in 2026, which represents a $7 million decrease from the 2026 Endorsed and a $5 million increase from the 2025 Adopted. Major O&M expenses include labor, administration, tax payments, and debt service costs.

The 2026-2031 Proposed CIP funds $177 million in capital expenditures for 2026, representing a small $6 million increase from the 2026 Endorsed and a larger $28 million increased compared to 2025 Adopted. Changes largely reflect routine updates to project costs and timelines. Key capital expenditures include continuing asset management investments, such as rehabilitation and replacement of distribution system infrastructure like mains, valves, hydrants, and meters, as well as water system infrastructure improvements related to transportation projects. The latter includes projects related to transportation levies , seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Water operations are funded by ratepayers. Retail customers provide around 75% of the Water Fund’s operating revenues, with roughly equal revenues coming from residential and commercial users. Wholesale customers – districts and agencies who purchase water from SPU – provide most of the remaining operating revenues, while small amounts are generated by non-rate fees and other sources. Retail water rates are set to increase by 2.0% in 2026. New rate legislation for the 2027-2029 period will be introduced to the City Council in 2026.

Solid Waste Highlights

The 2026 Proposed Budget appropriates $267 million for Solid Waste O&M in 2026, a decrease of over $7 million compared to the 2026 Endorsed and $12 million compared to the 2025 Adopted. O&M costs include labor, shared utility-wide administrative costs, and taxes, debt service, and major service contracts. An $852,000 add covers planning and temporary staffing for technology upgrades to transfer stations and Kent Highlands Landfill beneficial re-use. A $150,000 one-time add increases funding for textile waste prevention grants, upping total funding for this in 2026 to $300,000.

Proposed CIP expenditures for Solid Waste are $19.5 million, $4.3 million less than in the 2026 Endorsed and $12 million less than in the 2025 Adopted. Major projects include cleanup of the historic South Park Landfill and South Transfer Station operational improvements such as floor resurfacing and drainage and wastewater improvements to meet regulatory requirements. Declines in anticipated 2026 CIP expenditures are due to scope changes, rebids, and litigation, which have shifted costs into the outyears of the CIP.

Solid Waste is funded by charges to residents and businesses, based on the waste volumes. New rate legislation has been transmitted to the City Council for 2026 through 2028, under which average rates will increase by 3.2% in 2026, 3.5% in 2027, and 3.5% in 2028.

General Fund

The 2026 Proposed Budget provides SPU $25 million in GF appropriations, a reduction of $2.8 million compared to the 2026 Endorsed and $1.8 million compared to the 2025 Adopted. General Fund work includes the Clean City Program and support for the Unified Care Team operations. Many Clean City and hygiene services support the unsheltered and minimally housed populations, such as the Encampment Bag Program, RV Remediation, and the Public Hygiene Program for shower trailer facilities.

Changes for 2026 include:

- Transferring enforcement of the Graffiti Nuisance Code to Seattle Parks and Recreation. This transfer includes one position. Changes in 2025 transferred the Graffiti Rangers and most Citywide abatement to SPR under the One Seattle Graffiti Plan. These changes finalize the consolidation of abatement services.
- Aligning the Public Hygiene Program budget to program actuals. Program efficiencies allowed SPU to manage the existing three shower trailers at lower costs than projected in prior years. These savings will help address General Fund shortfalls and allow expanded General Fund support for other shelter services in other departments.

More information on these changes is shared in the SPR Proposed Budget sections. For more on SPU's budget changes, including non-General Fund and capital changes, see below.

Incremental Budget Changes

Seattle Public Utilities

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,680,506,804**	**1567.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	-	-
Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)	(14,510,436)	-

Positions Approved in 2026 Endorsed Budget	-	15.00
Ongoing Changes from Current Year Legislation	899,923	17.00
Proposed Operating		
Funding and Staff Reallocation to Support South Park Flood Control Efforts	1,602,144	-
Solid Waste Kent Landfill Reuse and Transfer Station Support	852,300	-
Additional Resources for Chinatown-International District Cleaning	250,000	-
Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations	150,000	-
Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation	(1,022,163)	(1.00)
Realign Public Hygiene Budget to Actuals	(2,014,415)	-
Proposed Capital		
Water Fund Capital Budget Changes	4,097,067	-
Drainage and Wastewater Fund Capital Budget Changes	106,708,416	-
Solid Waste Fund Capital Budget Changes	(4,427,904)	-
Technology-Related Capital Budget Changes	3,576,588	-
Drainage and Wastewater Main Extension Program	5,000,000	-
Drainage and Wastewater Capital Reorganization	-	-
SPU Technology Capital Reorganization	-	-
Proposed Technical		
Transfer South Park Stormwater Program to Sediments Budget Summary Level	-	-
Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level	-	-
SPU Revenues	-	-
Revenue Adjustments for Use of Fund Balance	-	-
Total Incremental Changes	**$101,161,518**	**31.00**
Total 2026 Proposed Budget	**$1,781,668,322**	**1598.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

For Seattle Public Utilities, these changes are included under the budget actions labeled "Technical Changes."

Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)

Expenditures	$(14,510,436)

This item adjusts appropriations across all SPU funds and General Fund to cover changes to SPU's operations and maintenance. These changes cover baseline changes such as labor costs and revised projections for taxes, debt service, and major service contract payments. They also cover indirect Citywide indirect costs.

The adjustments included in this request and the SPU budget overall are consistent with the Proposed 2025-2030 Strategic Business Plan as well as with the Solid Waste Rate proposal that will be submitted for approval in Summer 2025.

Positions Approved in 2026 Endorsed Budget

Position Allocation	15.00

This item formally adds position authority for 15 full-time positions added to Seattle Public Utilities in the 2026 Endorsed Budget as part of the City Council adopted 2025-2030 Strategic Business Plan. These comprise of: 2.0 Senior Civil Engineers, 1.0 Senior Civil Engineering Specialist, 1.0 Senior Capital Projects Coordinator, 1.0 Assistant Civil Engineering Specialist I, 1.0 Planning and Development Specialist II, 1.0 Senior Training and Education Coordinator, 4.0 Water Pipe Workers, 1.0 Senior Construction and Maintenance Equipment Operator, 1.0 Construction and Maintenance Equipment Operator, 1.0 Utility Systems Maintenance Technician, and 1.0 Heavy Truck Driver.

Ongoing Changes from Current Year Legislation

Expenditures	$899,923
Position Allocation	17.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. The legislation includes appropriations and position authority for six full-time employees associated with System Development Charges and the associated Cost Sharing Program, as well as position authority for 11 full-time positions linked to Sound Transit 3.

Proposed Operating

Funding and Staff Reallocation to Support South Park Flood Control Efforts

Expenditures	$1,602,144
Position Allocation	-

This item adds appropriation in the Drainage & Wastewater Fund for flood control work in the South Park neighborhood. It also reallocates three existing positions in SPU to support this work, allocating these positions as two laborers and one capital projects coordinator. The funding and staffing provided here will allow SPU to dedicate year-round planning and coordination for flood control efforts, including putting up and maintaining temporary flood walls, activating the emergency response plan, and maintaining inventories of tools, materials, and supplies. Estimated non-labor costs in this request assume two annual flooding events in South Park. Up to 75 percent of these costs are reimbursable by the King County Flood Control District.

Solid Waste Kent Landfill Reuse and Transfer Station Support

Expenditures	$852,300

This item adds funding and temporary staffing for Solid Waste operations. Resources added here will support technology upgrades at SPU's transfer stations and capital planning, such as beneficial reuse for SPU's Kent Highlands Landfill site.

With this funding, SPU will hire two temporary technology staff to support SPU's unique Operational Technology (OT) systems for the North and South Transfer Stations. SPU is in the process of evaluating, updating, and strengthening these systems. The temporary staff funded here will collaborate with project teams and subject matter experts to enhance system support throughout the three-year effort.

This item also adds funding for SPU to explore, in partnership with the City of Kent, opening up a portion of the Kent Highlands Landfill site for beneficial reuse. This body of work will also be supported by a temporary Senior Capital Projects Coordinator, who will also assist with other capital planning work, such as South Transfer Station upgrades (such as floor and compactor replacements) and meeting regulatory requirements, such as transfer station drainage and wastewater improvements.

Additional Resources for Chinatown-International District Cleaning

Expenditures	$250,000

This item adds $250,000 in one-time General Fund to continue funding cleanup efforts in the Chinatown-International District (CID) in coordination with the CID Business Improvement Association (BIA). This will continue funding for litter abatement, needles and sharps cleanup, graffiti abatement, and bulky item removal, as originally funded in the 2024 Downtown Activation Plan.

Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations

Expenditures	$150,000

This item increases appropriations in the Solid Waste Fund on a one-time basis for community grants targeting textile waste prevention. This investment is intended to support organizations that help communities such as refugee and immigrant women overcome barriers to employment, while simultaneously diverting waste from Seattle's waste disposal system. This program was first funded by a Council Amendment in 2025 and $150,000 was included for this work in the 2026 Endorsed Budget. This item doubles the funding for this program, bringing the total amount of 2026 funding to $300,000.

Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation

Expenditures	$(1,022,163)
Position Allocation	(1.00)

This item reduces General Fund appropriations in SPU reflecting the transfer of additional graffiti abatement responsibilities to Seattle Parks and Recreation (SPR). Functions transferred to SPR include enforcement of the Graffiti Code, including one Planning and Development Specialist II position, as well as abatement of graffiti on parking pay stations, previously subject to an agreement between SPU and Seattle Department of Transportation (SDOT).

These actions are intended to reduce overhead costs and to consolidate and align resources for the One Seattle Graffiti Plan, a citywide initiative focused on graffiti removal teams, targeted enforcement and assistance for impacted businesses, and support for public art and volunteer clean-up efforts. Alongside the transfers described here, the proposed budget provides additional funding and staffing for graffiti abatement and prevention in SPR,

SDOT, and the Office of Arts and Culture. For more detail on these changes, see budget sections for these departments.

Realign Public Hygiene Budget to Actuals

Expenditures $(2,014,415)

This item reduces General Fund appropriations in SPU and aligns the Public Hygiene Program budget with anticipated spending in 2026. No service reductions are intended. SPU will continue to site and operate three trailers with shower facilities and restrooms in order to provide hygiene services to the unsheltered.

Since the Public Hygiene Program was launched during Covid, SPU has managed to achieve several operational efficiencies, including the use of owned assets, reduced SPU staff time and engineering support, and hookups to the sewer system rather than the use of mobile pump-out services. These actions have reduced ongoing operations costs for the program. SPU will continue to maintain existing service levels with this budget change. The proposed budget reallocates these General Fund dollars to other shelter and homelessness services.

Proposed Capital

Water Fund Capital Budget Changes

Expenditures $4,097,067

This item adjusts appropriations for the Water Fund to align with the Proposed 2026-2031 Capital Improvement Program. The Water Line of Business provides drinking water to over 1.5 million people throughout Seattle and surrounding areas. It also manages city-owned infrastructure including the Cedar and South Fork Tolt watersheds, water treatment plants, treated water storage, pump stations, hydrants, and transmission and distribution system pipelines.

Key investments funded in this Proposed CIP include water system improvements associated with transportation projects, operational and regional facility construction, seismic upgrades to reservoirs and other infrastructure, replacement of the Bitter Lake Reserve floating cover, and South Fork Tolt Dam relicensing under the Federal Energy Regulatory Commission (FERC) (a joint effort with Seattle City Light).

For more information, please see 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Fund Capital Budget Changes

Expenditures $106,708,416

This item adjusts appropriations for the Drainage and Wastewater Fund to align with the Proposed 2026-2031 Capital Improvement Program. Significant increases are primarily driven by SPU's role as administrator for the Duwamish River Mitigation effort between King County, Boeing, and the City of Seattle. Additional increases include higher land acquisition costs associated with drainage system improvements like creek culvert repairs and replacements, as well as heavy equipment purchases. The Drainage and Wastewater Line of Business maintains a network of sewer and drainage systems throughout the City of Seattle. These assets include sanitary sewers, combined sewers, pump stations, force mains, Combined Sewer Overflow (CSO) points and tanks, storm drains, catch basins, ditches, culverts, water quality structures, drainage flow control facilities, and green stormwater infrastructure. These appropriations cover ongoing capital expenditures for major projects including the Ship Canal Water Quality Project, the South Park Water Quality Facility, Pipe Rehabilitation and Pump Station Improvement projects, as well as compliance with regulatory or legal requirements.

For more information, please see Proposed 2026-2031 Capital Improvement Program.

Solid Waste Fund Capital Budget Changes

Expenditures $(4,427,904)

This item adjusts appropriations for the Solid Waste Fund to align with the Proposed 2026-2031 Capital Improvement Program. The Solid Waste Line of Business manages the collection and disposal of solid waste generated within the City of Seattle. Changes from the previous Capital Improvement Plan include reductions associated with project delays. These changes are the result of major scope changes, rebidding processes, changes to design teams, and litigation. The projects include the South Transfer Station (STS) Phase II, South Park Landfill Development, resurfacing of the STS tipping floor, and drainage and wastewater system improvements to meet regulatory requirements at both stations. These changes shift projected spending from 2026 into outyears of the CIP.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Technology-Related Capital Budget Changes

Expenditures $3,576,588

This item adjusts appropriations across the Drainage and Wastewater, Water, and Solid Waste Funds to align with the Proposed 2026-2031 Technology Capital Improvement Program (CIP). These changes increase 2026 Technology CIP spending by $3.6 million. These appropriations cover investments in financial management and internal controls, cybersecurity, improved enterprise asset management, project controls, as well as Strategic Business Plan-endorsed investments in Advanced Metering Infrastructure planning, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Main Extension Program

Expenditures $5,000,000

This item establishes and funds a new Master Project, the "Drainage and Wastewater Mainline Extension" program, in the New DWW Infrastructure Budget Summary Level (BC-SU-C390B). This program will be funded by revenue from Drainage and Wastewater System Development Charges (SDCs) and this revenue will help SPU partially fund developer-initiated infrastructure improvements.

Drainage and Wastewater Capital Reorganization

Expenditures -

This item creates a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and reorganizes the Drainage and Wastewater Line of Business's Master Project structure. The New Drainage and Wastewater Infrastructure Budget Summary Level is intended to manage funding for new capital projects for reducing sewer overflows and flooding, protecting waterways, and meeting state and federal mandates. The new Master Project structure is intended to better coordinate Drainage and Wastewater Capital Planning on regional or citywide bases. Budgetary changes in this action are budget neutral, shifting funding from existing older project structures into new ones.

SPU Technology Capital Reorganization

Expenditures -

This item reorganizes the Master Project structure within SPU's Technology Budget Summary Level in order to better align the Technology Capital Improvement Program with SPU's completed Strategic Technology Plan. These changes include adding a new "Cybersecurity" Master Project as well as renaming existing master projects to more accurately

capture their current and future scope of work.

Proposed Technical

Transfer South Park Stormwater Program to Sediments Budget Summary Level

Expenditures -

This is a technical item that moves the South Park Stormwater capital project from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level. This change aligns the South Park Stormwater Program and SPU's Duwamish Valley Resilience work with related waterway rehabilitation and restoration projects in and around Seattle's waterways.

Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level

Position Allocation -

This is a technical item to transfer positions between Budget Summary Levels as part of SPU's reorganization.

SPU Revenues

Revenues $(76,457,923)

This item budgets SPU's projected revenues for 2026.

Revenue Adjustments for Use of Fund Balance

Revenues $302,582,440

This is at technical item that accounts for use of fund balance to balance revenues and expenditures.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	39,343,126	53,469,435	65,718,787	63,647,042
Total for BSL: BC-SU-C110B	**39,343,126**	**53,469,435**	**65,718,787**	**63,647,042**
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	5,625,470	11,915,442	25,265,759	9,750,572
Total for BSL: BC-SU-C120B	**5,625,470**	**11,915,442**	**25,265,759**	**9,750,572**
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	3,294,459	2,878,358	4,956,409	1,471,739
Total for BSL: BC-SU-C130B	**3,294,459**	**2,878,358**	**4,956,409**	**1,471,739**
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	1,995,521	1,426,186	10,237,252	17,756,051
Total for BSL: BC-SU-C140B	**1,995,521**	**1,426,186**	**10,237,252**	**17,756,051**

Seattle Public Utilities

SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	5,496,179	19,510,912	15,270,762	19,718,577
44010 - Drainage and Wastewater Fund	(2,206)	-	-	-
Total for BSL: BC-SU-C150B	**5,493,972**	**19,510,912**	**15,270,762**	**19,718,577**
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	1,006,710	1,570,811	5,738,262	1,069,288
Total for BSL: BC-SU-C160B	**1,006,710**	**1,570,811**	**5,738,262**	**1,069,288**
SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	5,054,782	21,015,121	16,138,520	11,440,121
Total for BSL: BC-SU-C230B	**5,054,782**	**21,015,121**	**16,138,520**	**11,440,121**
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	290,202	397,000	807,000	761,000
Total for BSL: BC-SU-C240B	**290,202**	**397,000**	**807,000**	**761,000**
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	34,041,394	30,377,663	58,904,106	-
Total for BSL: BC-SU-C333B	**34,041,394**	**30,377,663**	**58,904,106**	**-**
SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience				
44010 - Drainage and Wastewater Fund	8,721,593	13,421,604	13,177,974	31,172,874
Total for BSL: BC-SU-C350B	**8,721,593**	**13,421,604**	**13,177,974**	**31,172,874**
SPU - BC-SU-C360B - Combined Sewer Overflows				
43000 - Water Fund	(1)	-	-	-
44010 - Drainage and Wastewater Fund	61,421,873	92,097,937	92,151,870	86,532,148
Total for BSL: BC-SU-C360B	**61,421,872**	**92,097,937**	**92,151,870**	**86,532,148**
SPU - BC-SU-C370B - Rehabilitation				
44010 - Drainage and Wastewater Fund	58,400,198	43,888,034	43,146,299	58,552,157
Total for BSL: BC-SU-C370B	**58,400,198**	**43,888,034**	**43,146,299**	**58,552,157**
SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide				
44010 - Drainage and Wastewater Fund	7,893,984	10,958,377	20,757,436	-
Total for BSL: BC-SU-C380B	**7,893,984**	**10,958,377**	**20,757,436**	**-**
SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure				
44010 - Drainage and Wastewater Fund	-	-	-	128,936,896
Total for BSL: BC-SU-C390B	**-**	**-**	**-**	**128,936,896**
SPU - BC-SU-C410B - Shared Cost Projects				

43000 - Water Fund	23,359,185	53,231,789	39,806,856	57,677,884
44010 - Drainage and Wastewater Fund	13,346,916	34,536,996	34,506,705	69,158,730
45010 - Solid Waste Fund	1,815,443	8,423,790	5,352,781	5,669,276
Total for BSL: BC-SU-C410B	**38,521,544**	**96,192,575**	**79,666,341**	**132,505,890**
SPU - BC-SU-C510B - Technology				
43000 - Water Fund	3,089,012	5,533,648	4,221,000	5,723,167
44010 - Drainage and Wastewater Fund	3,246,693	5,791,027	4,321,500	6,268,230
45010 - Solid Waste Fund	672,569	1,544,274	1,507,500	1,635,191
Total for BSL: BC-SU-C510B	**7,008,274**	**12,868,950**	**10,050,000**	**13,626,588**
SPU - BO-SU-N000B - General Expense				
00100 - General Fund	2,337,992	2,405,550	2,525,827	2,525,827
43000 - Water Fund	137,928,382	148,088,951	151,915,767	141,610,096
44010 - Drainage and Wastewater Fund	353,682,991	394,538,241	424,426,427	421,264,119
45010 - Solid Waste Fund	243,253,325	213,410,300	205,371,639	193,514,769
Total for BSL: BO-SU-N000B	**737,202,691**	**758,443,041**	**784,239,660**	**758,914,811**
SPU - BO-SU-N100B - Leadership and Administration				
00100 - General Fund	83,206	-	-	-
43000 - Water Fund	73,369,731	73,067,237	77,480,575	80,205,527
44010 - Drainage and Wastewater Fund	78,967,924	75,330,168	79,545,830	82,300,295
45010 - Solid Waste Fund	21,159,560	19,884,074	21,165,308	22,683,012
Total for BSL: BO-SU-N100B	**173,580,421**	**168,281,479**	**178,191,714**	**185,188,834**
SPU - BO-SU-N200B - Utility Service and Operations				
00100 - General Fund	19,345,977	24,308,495	25,163,956	22,386,912
43000 - Water Fund	74,756,399	87,955,657	91,709,238	92,691,324
44010 - Drainage and Wastewater Fund	73,571,778	88,524,727	91,315,199	94,922,295
45010 - Solid Waste Fund	42,005,160	46,050,285	47,900,261	50,623,204
Total for BSL: BO-SU-N200B	**209,679,314**	**246,839,165**	**256,088,653**	**260,623,735**
Department Total	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**
Department Full-Time Equivalents Total*	**1,506.80**	**1,567.80**	**1,582.80**	**1,598.80**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Public Utilities

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	21,767,175	26,714,045	27,689,783	24,912,740
43000 - Water Fund	369,264,173	458,648,427	492,320,666	491,321,266

44010 - Drainage and Wastewater Fund	693,293,137	789,464,774	862,253,346	979,107,744
45010 - Solid Waste Fund	314,251,041	310,724,844	298,243,009	286,326,572
Budget Totals for SPU	**1,398,575,525**	**1,585,552,090**	**1,680,506,804**	**1,781,668,322**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341040	Sales Of Maps & Publications	1,314	-	-	-
343310	Recoveries	5,924	-	-	-
360220	Interest Earned On Deliquent A	60	-	-	-
360250	Other Equip/Vehicle Rentals	260	-	-	-
360420	Other Judgments & Settlements	673	-	-	-
Total Revenues for: 00100 - General Fund		**8,231**	**-**	**-**	**-**
309010	Non-Operating Revenues	-	692,595	701,370	794,969
321000	Business Licenses And Permits	150	-	-	-
332020	Build America Bonds Subsidy Pa	1,619,191	1,670,664	1,597,047	-
333110	Ind Fed Grants	100,281	-	-	-
334010	State Grants	1,882,290	6,642,722	6,808,790	12,240,147
337080	Other Private Contrib & Dons	5,119,002	-	-	-
341070	Print & Copy Svcs-Outsourced	(895)	-	-	-
342130	Communication Service Fees	(45)	-	-	-
343010	Architect/Engineering Svc Chrg	364,008	-	-	-
343020	Services For Others-Nonop	9,065	-	-	-
343080	Unbilled Rev	731,073	-	-	-
343090	Elderly Utility Credit	(6,129,389)	-	-	-
343110	Retail Water Utility Services	228,630,812	228,451,766	233,235,543	233,113,117
343120	Wholesale Water Sales	64,922,374	58,440,142	59,708,212	59,708,212
343130	Other Utility Operating Rev	2,654,739	5,791,922	5,913,723	5,913,723
343310	Recoveries	26,385	-	-	-
343350	Municipal Utility Services	12,264,630	12,541,576	12,804,200	12,845,908
343360	Tap Revenue	6,959,404	12,805,507	13,073,654	7,087,500
343900	Utilities-Other Rev	(3,200,000)	-	-	-
350180	Misc Fines & Penalties	547,243	-	-	-
350190	Nsf Check Fees	53,175	-	-	-
360020	Inv Earn-Residual Cash	6,298,657	-	-	-

360220	Interest Earned On Deliquent A	21,545	-	-	-
360300	St Space Facilities Rentals	450	-	-	-
360310	Lt Space/Facilities Leases	510	-	-	-
360320	Rent From Operating Property	1,092,866	-	-	-
360350	Other Rents & Use Charges	165,918	851,981	873,281	873,281
360380	Sale Of Junk Or Salvage	137,156	-	-	-
360420	Other Judgments & Settlements	465,197	-	-	-
360750	Misc Reimb Adj-Pers & Other	139	3,587,240	3,753,181	5,248,682
360900	Miscellaneous Revs-Other Rev	176,383	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	1,250,092	-	-	-
379020	Capital Contributions	1,180,622	-	-	-
379040	Capital Contr-Connect Charge	4,459,773	-	-	-
397100	Intrafund Revenues	-	100,548,869	98,670,089	106,096,971
Total Revenues for: 43000 - Water Fund		**331,802,802**	**432,024,984**	**437,139,089**	**443,922,511**
400000	Use of/Contribution to Fund Balance	-	26,623,443	55,181,577	47,398,756
Total Resources for:43000 - Water Fund		**331,802,802**	**458,648,427**	**492,320,666**	**491,321,266**
330020	Intergov-Revenues	12,090	-	-	-
332020	Build America Bonds Subsidy Pa	1,088,007	1,476,901	1,476,901	-
334010	State Grants	547,276	-	19,966,410	28,600,000
337010	Grants & Contr From Local Govt	21,469	-	-	-
337080	Other Private Contrib & Dons	4,416,093	-	-	-
341070	Print & Copy Svcs-Outsourced	(31)	-	-	-
341270	Real Estate Svc Charges	380	-	-	-
343010	Architect/Engineering Svc Chrg	4,603,418	-	-	-
343020	Services For Others-Nonop	462,519	-	-	-
343080	Unbilled Rev	1,490,404	-	-	-
343090	Elderly Utility Credit	(12,883,314)	-	-	-
343130	Other Utility Operating Rev	-	4,952,595	5,245,457	13,254,633
343140	Wastewater Utility Services	377,358,885	402,136,035	422,682,235	415,247,669
343150	Drainage Utility Services	199,706,733	211,160,885	221,759,488	211,180,491
343160	Side Sewer Permit Fees	1,688,163	1,828,266	1,873,972	-
343170	Sewer Connection Charges	320,362	-	-	-
343180	Drainage Permit Fees	385,195	460,499	472,012	-
343310	Recoveries	2,044,972	-	-	-
343350	Municipal Utility Services	3,566,746	-	-	-
347080	Cult & Rec Training Charges	(261)	-	-	-
350180	Misc Fines & Penalties	589,194	-	-	-
360020	Inv Earn-Residual Cash	20,626,332	-	-	-
360210	Oth Interest Earnings	7,217	-	-	-

360220	Interest Earned On Deliquent A	14,589	-	-	-
360290	Parking Fees	(14)	-	-	-
360320	Rent From Operating Property	3,174	-	-	-
360350	Other Rents & Use Charges	19,843	-	-	-
360420	Other Judgments & Settlements	116,741,383	-	-	-
360750	Misc Reimb Adj-Pers & Other	560	3,695,945	3,866,913	5,393,504
360900	Miscellaneous Revs-Other Rev	25,429	-	-	-
373013	G/L Lse Term GASB 96	6,220	-	-	-
374010	Capital Contr-State Grants	1,643,677	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	55,948	-	-	-
379020	Capital Contributions	147,370	-	-	-
397100	Intrafund Revenues	-	84,030,979	122,825,432	162,732,475
Total Revenues for: 44010 - Drainage and Wastewater Fund		**724,710,030**	**709,742,105**	**800,168,821**	**836,408,772**
400000	Use of/Contribution to Fund Balance	-	79,722,669	62,084,525	142,698,972
Total Resources for:44010 - Drainage and Wastewater Fund		**724,710,030**	**789,464,774**	**862,253,346**	**979,107,744**
309010	Non-Operating Revenues	-	1,147,713	713,415	36,207
334010	State Grants	2,085	-	-	-
337010	Grants & Contr From Local Govt	183,492	-	-	-
343090	Elderly Utility Credit	(7,061,331)	-	-	-
343130	Other Utility Operating Rev	401,792	27,135	36,207	-
343200	Solid Waste Utility Services	254,609,597	242,007,215	254,597,448	256,153,576
343210	Transfer Station Charges	22,414,635	16,761,335	17,665,811	21,337,196
343240	Commercial Disposal Charges	7,678,710	-	-	-
343280	Recycled Materials Rev	6,961,933	6,000,770	6,634,210	5,905,105
347080	Cult & Rec Training Charges	(70)	-	-	-
350180	Misc Fines & Penalties	300,430	-	-	-
350190	Nsf Check Fees	275	-	-	-
360020	Inv Earn-Residual Cash	7,401,351	-	-	-
360220	Interest Earned On Deliquent A	16,708	-	-	-
360350	Other Rents & Use Charges	11,245	-	-	-
360420	Other Judgments & Settlements	21,981	-	-	-
360750	Misc Reimb Adj-Pers & Other	11,565	13,088,899	13,676,065	12,595,731
373010	Gains/Losses	7,383,226	-	-	-
Total Revenues for: 45010 - Solid Waste Fund		**300,337,625**	**279,033,066**	**293,323,155**	**296,027,815**
400000	Use of/Contribution to Fund Balance	-	31,691,778	4,919,854	(9,701,243)
Total Resources for:45010 - Solid Waste Fund		**300,337,625**	**310,724,844**	**298,243,009**	**286,326,572**

360510	L/T Disabil Insur Employer Con	(1)	-	-	-
Total Revenues for: 68100 - Salary Fund		**(1)**	**-**	**-**	**-**
Total SPU Resources		**1,356,858,687**	**1,558,838,045**	**1,652,817,021**	**1,756,755,583**

Appropriations by Budget Summary Level and Program

SPU - BC-SU-C110B - Distribution

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution	39,343,126	53,469,435	65,718,787	63,647,042
Total	**39,343,126**	**53,469,435**	**65,718,787**	**63,647,042**
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPU - BC-SU-C120B - Transmission

The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transmission	5,625,470	11,915,442	25,265,759	9,750,572
Total	**5,625,470**	**11,915,442**	**25,265,759**	**9,750,572**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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SPU - BC-SU-C130B - Watershed Stewardship

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Watershed Stewardship	3,294,459	2,878,358	4,956,409	1,471,739
Total	**3,294,459**	**2,878,358**	**4,956,409**	**1,471,739**
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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SPU - BC-SU-C140B - Water Quality & Treatment

The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Quality & Treatment	1,995,521	1,426,186	10,237,252	17,756,051
Total	**1,995,521**	**1,426,186**	**10,237,252**	**17,756,051**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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SPU - BC-SU-C150B - Water Resources

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Resources	5,493,972	19,510,912	15,270,762	19,718,577
Total	**5,493,972**	**19,510,912**	**15,270,762**	**19,718,577**
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

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SPU - BC-SU-C160B - Habitat Conservation Program

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Habitat Conservation Program	1,006,710	1,570,811	5,738,262	1,069,288
Total	**1,006,710**	**1,570,811**	**5,738,262**	**1,069,288**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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SPU - BC-SU-C230B - New Facilities

The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New Facilities	5,054,782	21,015,121	16,138,520	11,440,121
Total	**5,054,782**	**21,015,121**	**16,138,520**	**11,440,121**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation & Heavy Eqpt	290,202	397,000	807,000	761,000
Total	**290,202**	**397,000**	**807,000**	**761,000**

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SPU - BC-SU-C333B - Protection of Beneficial Uses

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Protection of Beneficial Uses	34,041,394	30,377,663	58,904,106	-
Total	**34,041,394**	**30,377,663**	**58,904,106**	**-**
Full-time Equivalents Total*	14.00	14.00	14.00	-

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SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience

The purpose of the Sediments and Duwamish Valley Water Resilience Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sediments	8,721,593	13,421,604	13,177,974	31,172,874
Total	**8,721,593**	**13,421,604**	**13,177,974**	**31,172,874**
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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SPU - BC-SU-C360B - Combined Sewer Overflows

The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Combined Sewer Overflows	61,421,872	92,097,937	92,151,870	86,532,148
Total	**61,421,872**	**92,097,937**	**92,151,870**	**86,532,148**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C370B - Rehabilitation

The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation	58,400,198	43,888,034	43,146,299	58,552,157
Total	**58,400,198**	**43,888,034**	**43,146,299**	**58,552,157**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Flooding, Sewer Backup & Lndsl	7,893,984	10,958,377	20,757,436	-
Total	**7,893,984**	**10,958,377**	**20,757,436**	**-**
Full-time Equivalents Total*	25.00	25.00	25.00	-

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

The Drainage and Wastewater Infrastructure Budget Summary Level is to plan and implement new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of waterbodies, and adapt to future challenges.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New DWW Infrastructure	-	-	-	128,936,896
Total	**-**	**-**	**-**	**128,936,896**
Full-time Equivalents Total*	-	-	-	39.00

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SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shared Cost Projects	38,521,544	96,192,575	79,666,341	132,505,890
Total	**38,521,544**	**96,192,575**	**79,666,341**	**132,505,890**
Full-time Equivalents Total*	95.00	95.00	95.00	95.00

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SPU - BC-SU-C510B - Technology

The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technology	7,008,274	12,868,950	10,050,000	13,626,588
Total	**7,008,274**	**12,868,950**	**10,050,000**	**13,626,588**
Full-time Equivalents Total*	41.00	41.00	41.00	41.00

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SPU - BO-SU-N000B - General Expense

The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138
Capital Purchases	183,849	279,772	285,368	285,368
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710
Total	**737,202,691**	**758,443,041**	**784,239,660**	**758,914,811**
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in General Expense Budget Summary Level:

Budget Reserves

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138

Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot purchased using bond proceeds.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Purchases	183,849	279,772	285,368	285,368

Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825

Major Contracts

The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710

SPU - BO-SU-N100B - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Divisional Indirect Costs	771,496	900,688	934,466	917,647
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970
Total	**173,580,421**	**168,281,479**	**178,191,714**	**185,188,834**
Full-time Equivalents Total*	149.10	154.10	155.10	156.10

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Full Time Equivalents Total	144.10	149.10	150.10	150.10

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	771,496	900,688	934,466	917,647

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Paid Time Off Indirect Costs

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957

Pooled Benefits Indirect Costs

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970

Full Time Equivalents Total	2.00	2.00	2.00	3.00

SPU - BO-SU-N200B - Utility Service and Operations

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852
Water Supply & Transmssn Systm	6,585,260	5,059,094	5,242,380	5,076,344
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Total	**209,679,314**	**246,839,165**	**256,088,653**	**260,623,735**
Full-time Equivalents Total*	968.70	1,024.70	1,038.70	1,053.70

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
Full Time Equivalents Total	254.00	254.00	254.00	254.00

Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system,

drainage conveyance, stormwater detention and green stormwater infrastructure.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
Full Time Equivalents Total	5.00	24.00	24.00	24.00

DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
Full Time Equivalents Total	-	-	1.00	1.00

DWW System Operations

The purpose of the DWW System Operations Program is to provide appropriation for drainage and wastewater overall system planning, system modeling and analysis, source control, compliance and outreach and education.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Full Time Equivalents Total	3.00	8.00	9.00	9.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041

Engineering

The purpose of the Engineering Program is to provide engineering design and support services, construction inspection, and project management services to capital improvement projects and to the managers of facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Full Time Equivalents Total	114.00	118.00	123.00	134.00

Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and

options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597

Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Full Time Equivalents Total	1.00	2.00	2.00	2.00

Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Full Time Equivalents Total	101.56	96.56	96.56	95.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Full Time Equivalents Total	233.05	242.05	242.05	242.05

Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Full Time Equivalents Total	120.09	121.09	122.09	122.09

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852

Water Supply & Transmssn Systm

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Supply & Transmssn Systm	6,585,260	5,059,094	5,242,380	5,076,344

Water System Operations

The Water System Operations Program provides appropriation to plan and monitor the overall water system and water quality lab, and includes the work for the Cedar River Habitat conservation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Full Time Equivalents Total	137.00	159.00	165.00	170.00

Seattle Department of Transportation

Adiam Emery, Director

(206) 684-5000

http://www.seattle.gov/transportation

Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is estimated to be worth approximately $41 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 134 bridges;
- 531 stairways;
- 642 retaining walls;
- 2.2 miles of seawalls;
- 1,162 signalized intersections;
- 57.2 miles of multi-purpose trails;
- 2,284 miles of improved sidewalks and median pathways;
- 179 miles of on-street bicycle facilities;
- Over 40,000 street trees;
- 1,454 pay stations;
- 35,969 curb ramps; and
- Around 207,000 signs

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, Mobility-Capital, Central Waterfront, and Capital General Expense Budget Summary Levels (BSLs).

Operations and Maintenance covers day-to-day operations and routine maintenance that keep people and goods moving throughout the city, which includes operating the City's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and transportation planning and engineering. The seven BSLs in this area are: South Lake Union Streetcar Operations; First Hill Streetcar Operations; Waterfront and Civic Projects; Bridges and Structures; Maintenance Operations; Mobility-Operations; and Right-of-Way Management.

Business Management and Support provides overall policy direction and business support for SDOT and includes the Leadership and Administration and General Expense BSLs.

Seattle Department of Transportation

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	63,007,085	56,243,486	57,234,021	59,517,785
Other Funding - Operating	232,927,545	289,176,674	259,060,295	266,385,571
Total Operations	**295,934,630**	**345,420,160**	**316,294,316**	**325,903,356**
Capital Support				
General Fund Support	4,655,055	-	-	-
Other Funding - Capital	364,330,958	329,451,698	319,425,553	345,230,349
Total Capital	**368,986,013**	**329,451,698**	**319,425,553**	**345,230,349**
Total Appropriations	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**
Full-Time Equivalents Total*	1,113.50	1,188.50	1,231.50	1,290.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Seattle Department of Transportation's (SDOT's) 2026 Proposed Budget adjusts spending between Capital and Operating budgets, in large part as SDOT adds new staff to drive the delivery of the 2024 Transportation Levy. SDOT's budget also reflects the convergence of multiple challenges and opportunities: flexible, transportation-specific revenue streams continue to be slow to recover post-pandemic; reductions to central revenue allocations; new transportation priorities; and budget realignment post passage of the 2024 Transportation Levy.

Revenue

In 2025 and 2026, overall Transportation Fund revenues will decrease, continuing a recent trend. At the same time, ongoing base operating and capital costs continue to trend up at a rate that exceeds inflation. Commercial Parking Tax, SDOT's most flexible transportation-restricted revenue source, is projected to fall by $8 million during 2025 and 2026 compared to 2026 Endorsed Budget expectations due to anticipated lower commercial parking activity. Similarly, Automated Traffic Safety Camera (ATSC) revenue is projected to fall by $10 million during 2025 and 2026 compared to projections in the 2026 Endorsed Budget due to changes in driver behavior, technical challenges with camera operations, and slowed ATSC expansion. Lower transportation-specific revenues will result in SDOT's continued challenges to support increasing obligations in maintenance and operations.

The passage of the new $1.55 billion, 8-year 2024 Transportation Levy will help provide significant resources needed over the next 8 years to maintain core services around safety, right-of-way maintenance, transportation operating services, and capital projects.

2026 Investment Areas

Despite constrained revenues, SDOT is making numerous new investments in 2026 mayoral priorities, including:

- FIFA 2026 Preparation: $3.6 million in planning and improvements to prepare for FIFA 2026 events and activities.
- Downtown Activation Team and Graffiti: $5.4 million to support ongoing clean-up and graffiti abatement programs.

- Joint Enforcement Team (JET), Unpermitted Vending Enforcement, and Permit Team Support: $2.7 million and six inspector positions to the street use inspections team to support increased needs for street use inspections.
- Seattle Transit Investments: $1.5 million in the Seattle Transportation Benefit District Fund to pay for Metro service cost increases and increased service hours on routes to stations along King County Metro's Lynnwood Link Connections project that connects key areas of North Seattle, including Bitter Lake, Lake City, and the University District.
- Sound Transit 3 Staffing: $6.8 million of reserves and $2.1 million of reimbursable funding available to support key positions needed for coordination, planning and expedited permitting on Sound Transit 3.

In addition to new priority investments, SDOT is also able to expand funding for critical safety functions that include:

- Pike Place Pedestrian Safety Improvements: $2.0 million to design and install removable vehicle barriers at key locations around Pike Place Market.
- 12th Avenue Retaining Wall: $1.7 million to support physical infrastructure improvements for the 12th Avenue Retaining Wall
- Automated Safety Camera Expansion: $1.4 million and 1.0 FTE to support the new camera program and expand speed enforcement safety cameras to 10 new locations over the 2026 – 2027 timeline.

Realignment for the 2024 Transportation Levy

In addition to new investments, this budget will finalize realignment around the 2024 Transportation Levy. Before the 2024 November election, the 2025 Proposed Budget maintained current law and funded the department's most critical safety, maintenance, operating, and regulatory requirements. After the successful passage of the levy, realignment of the department's budget to previous levels of investment was only partially completed in the 2025 Budget. This budget finalizes the remaining steps to return many program and project budgets to their 2025 starting point with increased funding levels for many programs. It proposes to add or adjust previously endorsed and updated needs for new positions, program budgets, and other technical changes necessary to implement the new levy.

Incremental Budget Changes

Seattle Department of Transportation

	2026 Budget	FTE
Total 2026 Endorsed Budget	**635,719,869**	**1188.50**
Baseline		
2026 Endorsed Budget Adjustments	-	44.00
Citywide Adjustments for Standard Cost Changes	-	-
Proposed Operating		
Reductions to General Fund Budget	(1,064,668)	-
Downtown Activation Team Funding	4,127,633	16.00
Graffiti Interdepartmental Team Funding	1,237,367	5.00
Add Positions for Unpermitted Vending Enforcement	1,081,592	2.00
Street Use Service Rate and Fee Updates	-	-
Add Street Use Inspector Positions	1,114,856	3.00
Increase Frequency of JET Team Outings	501,000	1.00

Operating Investments for FIFA	1,767,725	-
Automated Safety Camera Program Investments	1,360,000	1.00
Operating Budget Staffing Alignment for 2024 Transportation Levy	(1,527,681)	-
Operating Budget Alignment for 2024 Transportation Levy	2,450,000	-
Ongoing Staffing Changes for Various Programs	-	1.00
Staffing Alignment For Parking Collection Services	273,147	3.00
Update Metro Transit Costs and Seattle Transit Measure Renewal Costs	2,973,098	-
Update Budget to Reflect Increased Streetcar Operating Costs	3,400,000	-
Proposed Capital		
Capital Project Improvements for FIFA	1,800,000	-
RapidRide J Partnership Funding	-	-
Pike Place Pedestrian Safety Improvements	2,000,000	-
Sound Transit 3 City Team Staffing Expansion	8,883,483	3.50
12th Ave S Retaining Wall	-	-
Capital Budget Alignment for 2024 Transportation Levy	(6,302,662)	-
Capital Budget Staffing Alignment for 2024 Transportation Levy	(1,974,911)	-
Reduce Seattle Transit Measure Capital Budget to Offset Increased Streetcar Operating Expenses	(3,400,000)	-
Proposed Technical		
Fund Balancing Adjustment	-	-
April Revenue Forecast	-	-
August Revenue Forecast	-	-
Revenue Technical Adjustments	-	-
Ongoing Changes from Current Year Legislation	(8,691,385)	22.00
Adjustments for 2025 CIP Changes	24,798,471	-
Adjust Annual Street Use Project Budgets to Better Align with Actual Costs	(7,088,447)	-
Technical Adjustment to the South Lake Union Streetcar to Align Actual Costs	-	-
Technical Adjustment to the First Hill Streetcar to Align Actual Costs	-	-
Bargained Annual Wage Adjustment to Base Budget	(2,094,248)	-
Operating Technical Adjustments	(183,411)	-
CIP Technical Adjustments	415	-
Ongoing CIP Adjustments	-	-
Reimbursable Technical Adjustments	9,203,096	-
REET II CIP Debt Service Technical Adjustments	-	-
Debt Service Technical Adjustments	825,521	-
SCERS Retirement Contribution Rate Reduction	(56,155)	-
Total Incremental Changes	**$35,413,836**	**101.50**
Total 2026 Proposed Budget	**$671,133,705**	**1290.00**

Seattle Department of Transportation

Description of Incremental Budget Changes

Baseline

2026 Endorsed Budget Adjustments

Position Allocation	44.00

This item adjusts the 2026 baseline FTE assumption to reflect positions that were endorsed by the Mayor and City Council in 2025, but which were not reflected in the starting point for the department.

Citywide Adjustments for Standard Cost Changes

Expenditures	-

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Reductions to General Fund Budget

Expenditures	$(1,064,668)

This change reduces the ongoing budget of $4.4 million in the General Fund and increases the ongoing budget of $3.4 million in the Transportation Fund. This item reflects ongoing General Fund reductions to meet citywide reduction targets of approximately 8% for the Seattle Department of Transportation. The department will offset this reduction through transfers of $3.4 million in the Transportation Fund budget. The remaining reduction will be spread across 8 programs, including engineering, structural maintenance, bridge maintenance, sign maintenance, parking services, signal maintenance, trail and walkway maintenance, transportation spot improvements, and transportation operations. There are no anticipated impacts to these programs as a result of these reductions.

Downtown Activation Team Funding

Expenditures	$4,127,633
Position Allocation	16.00

This change adds ongoing budget of $4.1 million in the General Fund and 16.0 FTE. This item will support the implementation of the Downtown Activation Team, which provides public safety support, graffiti abatement, and cleaning services in key locations in Seattle. This budget allocation reflects service levels of 30 blocks addressed twice daily.

Graffiti Interdepartmental Team Funding

Expenditures	$1,237,367
Position Allocation	5.00

This change adds ongoing budget of $1.2 million in the General Fund and 5.0 FTE. This item will support the implementation of the citywide Graffiti Interdepartmental Team. This change brings SDOT's funding for citywide graffiti abatement to $1.6 million and 6.0 FTE. Funding pays for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and support for public art, graffiti prevention, and volunteer clean-up efforts. The budget adds additional funding for graffiti abatement and prevention efforts in Seattle Parks and Recreation, Seattle Department of Transportation, and the Office of Arts and Culture. Please see other department sections for

more detail.

Add Positions for Unpermitted Vending Enforcement

Expenditures	$1,081,592
Position Allocation	2.00

This change adds ongoing budget of $1,082,000 in the General Fund, and 2.0 Street Use Inspector FTE for increased enforcement of unpermitted vending in the public right-of-way. This change will grow the team that works on making sure all vendors in the right-of-way are properly permitted.

Street Use Service Rate and Fee Updates

Revenues	$1,764,000

Amending the Street Use Fee Schedule authorized by Section 15.04.074 of the Seattle Municipal Code.

Add Street Use Inspector Positions

Expenditures	$1,114,856
Revenues	$1,114,855
Position Allocation	3.00

This change adds ongoing budget of $1,115,000 in the Transportation Fund, and 3.0 Street Use Inspector FTE. This item is fully revenue-backed by Street Use Inspection fees, which are billed to property owners and developers. This item will add capacity to the team to allow them to take on more inspection work.

Increase Frequency of JET Team Outings

Expenditures	$501,000
Position Allocation	1.00

This change adds ongoing budget of $501,000 in the General Fund and 1.0 FTE for the expansion of the Joint Enforcement Team (JET), which includes Street Use Inspectors. This item increases JET team outings from 18 outings in 2025 to 50 outings in 2026.

Operating Investments for FIFA

Expenditures	$1,767,725

This change adds one-time budget of $1.8 million in the Payroll Expense Tax Fund to support FIFA from the 2026 Reserve. This will support operational programs that include planning, cleaning, Street Use Division support, and emergency response functions in advance of and during FIFA 2026 events.

Automated Safety Camera Program Investments

Expenditures	$1,360,000
Position Allocation	1.00

This change adds budget of $832,000 one-time and $528,000 ongoing in the Automated Traffic Safety Camera Fund, and 1.0 FTE. This item expands the department's deployment of speed enforcement safety cameras in 10 new locations, to be determined under program guidelines authorized by ordinance. This item also adds additional staffing to support the ongoing management of the program.

Operating Budget Staffing Alignment for 2024 Transportation Levy

Expenditures	$(1,527,681)

This change reduces one-time budget of $367,800 in the Transportation Levy Fund, $1.1 million in the Transportation Fund, and $25,800 in the Seattle Transportation Benefit District Fund. As the department begins to develop planning and investments for the $1.55 billion, 8-year 2024 Transportation Levy, programs and projects across the levy portfolio require time to ramp up staffing investments. This change sizes the department staffing budget to align with hiring timelines.

Operating Budget Alignment for 2024 Transportation Levy

Expenditures	$2,450,000

This change adds ongoing budget of $2.5 million in the Transportation Fund. Before the 2024 Transportation Levy was passed by voters in November 2024, the 2025 operating budget only included changes to ensure core services would continue if the levy did not pass. With the passage of the levy, this item reverses those changes to fund all operating department functions to previous levels. This change has no impact on the delivery of 2024 Transportation Levy projects and will support the restoration of non-levy operating functions in conjunction with other changes in this budget.

Ongoing Staffing Changes for Various Programs

Position Allocation	1.00

This item increases the department's FTE by 1.0. This change converts 1 temporary and 13 sunset positions to ongoing positions to support staff increases and ongoing commitments established by the new 2024 Transportation Levy. These positions include: transportation planners (4), Civil Engineers (7), Management System Analysts (2), and a Warehouser position.

Staffing Alignment For Parking Collection Services

Expenditures	$273,147
Position Allocation	3.00

This change transfers ongoing budget of $273,000 in the General Fund and 3.0 FTE. The collection of coin revenues from parking meters is being consolidated in the Department of Transportation, via transfer of existing budget and staffing functions from the Treasury Division in the Finance and Administrative Services Department. There are no changes to this program as a result of this net-zero transfer.

Update Metro Transit Costs and Seattle Transit Measure Renewal Costs

Expenditures	$2,973,098

This change adds ongoing budget of $1,473,000 in the Seattle Transportation Benefit District Fund to pay for:
1. Metro service cost increases;
2. Increased service hours on routes to stations along King County Metro's Lynnwood Link Connections project that connects key areas of North Seattle including Bitter Lake, Lake City, and the University District
This change also adds one-time budget of $1.5 million for costs associated with placing a Seattle Transit Measure (STM) renewal on the 2026 ballot.

Update Budget to Reflect Increased Streetcar Operating Costs

Expenditures	$3,400,000
Revenues	$3,400,000

This change adds ongoing budget of $3.4 million in the Seattle Transportation Benefit District Fund to cover the increased subsidy needed for the streetcars. Streetcar operations are facing cost increases, and COVID-19-era grant revenues are no longer supporting the streetcar operations. Total streetcar subsidy in the budget is $13.4 million.

Proposed Capital

Capital Project Improvements for FIFA

Expenditures	$1,800,000

This change adds capital budget of $1.8 million in the Unrestricted Cumulative Reserve Fund. This one-time funding will support sidewalk and ADA access improvements, as well as roadway paving improvements in advance of FIFA 2026 events.

RapidRide J Partnership Funding

Expenditures	-
Revenues	-

This change adjusts out-year capital planning projections to spend $3.6 million in 2028 and an additional assumption of $3.6 million in revenues in the Transportation Fund in the same year. This change will support the construction of the RapidRide J Line Master Project (MC-TR-C013) through partnership agreement and reimbursement with the University of Washington.

Pike Place Pedestrian Safety Improvements

Expenditures	$2,000,000

This one-time budget add will support design, testing and installation of removable vehicle barriers at key locations around Pike Place Market, allowing emergency vehicle access and deliveries while preventing unauthorized entry and increasing pedestrian safety.

Sound Transit 3 City Team Staffing Expansion

Expenditures	$8,883,483
Revenues	$2,120,625
Position Allocation	3.50

This change adds capital budget of $2.1 million in the Transportation Fund, and transfers $1.6 million in the Payroll Expense Tax Fund, and $5.2 million in the Transportation Benefit District fund. This budget change includes $2.1 million of new utility-reimbursed funding, and a net-zero transfer of $6.8 million from the Finance General Department Sound Transit 3 Staffing Reserve established in the 2026 Endorsed Budget to the Seattle Department of Transportation, where the budget can be used. This will support 50.0 FTE added to multiple departments in 2025 standalone legislation to support Seattle's needed investments to partner with the Sound Transit 3 project.

12th Ave S Retaining Wall

Expenditures	-

This change transfers capital budget of $759,000 in the Seattle Transportation Benefit District Fund, $28,000 in the Transportation Fund, $188,000 in the REET I Capital Fund, and $859,000 in the REET II Capital Fund. The 12th Ave S retaining wall project is aimed at addressing critical infrastructure damage caused by a landslide first reported in 2015. The project will construct an 80 to 100-foot-long soldier pile wall with soil anchors, rebuild a damaged street and guardrail, and restore a steep slope. Funding is made available from various projects that received supplemental funding in the 2024 Transportation Levy. Those projects include sidewalk safety repair, stairway improvements,

arterial asphalt, freight spot improvements, school safety, arterial major maintenance, and bridge preservation programs.

Capital Budget Alignment for 2024 Transportation Levy

Expenditures $(6,302,662)

This change reduces capital budget of $6.3 million in the Transportation Fund. Before the 2024 Transportation Levy was passed by voters in November 2024, the 2025 capital budget only included changes to ensure core services would continue if the levy did not pass. With the passage of the levy, this item reverses those changes to fund all capital department functions to previous levels. This change has no impact on the delivery of 2024 Transportation Levy projects and will support the restoration of non-levy capital functions in conjunction with other changes in this budget.

Capital Budget Staffing Alignment for 2024 Transportation Levy

Expenditures $(1,974,911)

This change reduces capital budget of $1.4 million in the Transportation Levy Fund, $417,500 in the Transportation Fund, $63,700 in the Seattle Transportation Benefit District Fund, $43,700 in the Automated Traffic Safety Camera Fund, $12,600 in the REET I Capital Fund, and $29,800 in the REET II Capital Fund. As the department begins to develop planning and investments for the $1.55 billion, 8 year 2024 Transportation Levy, programs and projects across the levy portfolio require time to ramp up staffing investments. This change sizes the department staffing budget to align with hiring timelines.

Reduce Seattle Transit Measure Capital Budget to Offset Increased Streetcar Operating Expenses

Expenditures $(3,400,000)

This change reduces capital budget of $3.4 million in the Streetcar Fund. This item is necessary to support increased operating costs in the Streetcar that are greater than the 2026 Endorsed Budget. SDOT will reprioritize STM Capital project budgets to reduce the overall impact of this reduction.

Proposed Technical

Fund Balancing Adjustment

Revenues $45,832,659

This is a technical item to record a fund balancing entry for the Employees' Retirement Fund.

April Revenue Forecast

Revenues $(12,259,744)

This technical change updates revenue assumptions for the April Revenue Forecast.

August Revenue Forecast

Revenues $245,974

This technical change updates revenue assumptions for the August Revenue Forecast.

Revenue Technical Adjustments

Revenues $(35,983,792)

This change corrects SDOT-forecasted revenue projections for numerous transportation revenue sources, including forecasted transportation-specific revenues, interest, and cost center revenues to align with baseline 2026 revenue projections. This is a companion change to centrally forecasted revenue updates.

Ongoing Changes from Current Year Legislation

Expenditures	$(8,691,385)
Position Allocation	22.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Adjustments for 2025 CIP Changes

Expenditures	$24,798,471
Revenues	$15,989,066

This change includes out-year capital project budget and/or future year planning assumption changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance.

Adjust Annual Street Use Project Budgets to Better Align with Actual Costs

Expenditures	$(7,088,447)

This technical change reduces ongoing budget in the Transportation Fund to align the Street Use budget with actual expenditures.

Technical Adjustment to the South Lake Union Streetcar to Align Actual Costs

Expenditures	-

This technical change is a net-zero change to the budget to better align the budget with costs for the South Lake Union streetcar.

Technical Adjustment to the First Hill Streetcar to Align Actual Costs

Expenditures	-

This technical change is a net-zero change to the budget to better align the budget with costs for the First Hill Streetcar.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(2,094,248)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Operating Technical Adjustments

Expenditures	$(183,411)

This technical change reduces ongoing budget of $183,400 to the Transportation Fund. This item adjusts for various corrections and budget alignment across multiple administrative functions in the department's operating budget.

CIP Technical Adjustments

Expenditures	$415
Revenues	-

This technical change increases capital budget of $400 in the REET II Capital Fund. This technical adjustment transfers net-zero budget between funds, reduces unsecured funding assumptions, and assigns planning assumptions to various CIP projects for years in the 2027 - 2031 window.

Ongoing CIP Adjustments

Expenditures	-
Revenues	-

This technical change makes no budget adjustments. This item updates long-term planning assumptions for the 2031 year of the 2026-2031 Capital Improvement Program. This funding represents capital improvement programs that support ongoing, versus discrete capital project investments. More detail can be found in the 2026-2031 CIP for these long-term planning assumptions.

Reimbursable Technical Adjustments

Expenditures	$9,203,096
Revenues	$9,542,253

This technical change adds ongoing budget of $9.2 million and $9.5 million in new revenue assumptions in the Transportation Fund. These changes reflect updated assumptions on department-wide work that is reimbursable through various interdepartmental and partnership agreements.

REET II CIP Debt Service Technical Adjustments

Expenditures	-

This technical change makes no changes in 2026, but adds capital budget of $5.5 million in the REET II Capital Fund for outyear planning in 2031. This technical adjustment updates annual capital debt service obligations on historical bond issuance. Please see the 2026-2031 CIP for more information.

Debt Service Technical Adjustments

Expenditures	$825,521

This technical change adds ongoing budget of $1.0 million in the Transportation Fund. This technical adjustment updates annual operating debt service obligations on historical bond issuance.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(56,155)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SDOT - BC-TR-16000 - Central Waterfront				
10398 - Move Seattle Levy Fund	400,000	-	-	-
13000 - Transportation Fund	2,500,237	500,000	600,000	600,000
30020 - REET II Capital Fund	2,510,498	-	-	-
35040 - Waterfront LID #6751	31,546,959	-	-	-
35900 - Central Waterfront Improvement Fund	16,253,858	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	1,000,000	-	-	-
36820 - 2021 LTGO Taxable Bond Fund	3,725,933	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	5,456,512	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	3,236,999	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	10,713,000	-	-
Total for BSL: BC-TR-16000	**66,630,997**	**11,213,000**	**600,000**	**600,000**
SDOT - BC-TR-19001 - Major Maintenance/Replacement				
00100 - General Fund	3,675,686	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	458,600
10398 - Move Seattle Levy Fund	40,415,916	4,474,730	-	-
10399 - Transportation Levy Fund	-	65,141,979	61,225,401	68,429,167
10800 - Seattle Streetcar Operations	37,971	-	-	-
13000 - Transportation Fund	20,574,662	20,012,853	28,035,747	21,447,215
18500 - Automated Traffic Safety Camera Fund	8,217	4	-	-
19900 - Transportation Benefit District Fund	2,324,583	5,567,702	5,720,000	4,929,950
30010 - REET I Capital Fund	1,348,802	-	-	188,000
30020 - REET II Capital Fund	5,614,525	5,758,099	5,920,044	8,765,229
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	7,116,754	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	59,792	-	-	-
Total for BSL: BC-TR-19001	**81,176,907**	**100,955,367**	**100,901,192**	**104,218,161**
SDOT - BC-TR-19002 - Major Projects				
10399 - Transportation Levy Fund	-	-	-	424,000
13000 - Transportation Fund	3,221,445	1,640,985	125,000	125,000

36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	19,218	-	-	-
Total for BSL: BC-TR-19002	**3,240,663**	**1,640,985**	**125,000**	**549,000**
SDOT - BC-TR-19003 - Mobility-Capital				
00100 - General Fund	979,370	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	1,341,400
10398 - Move Seattle Levy Fund	54,721,895	16,027,373	5,590,000	5,590,000
10399 - Transportation Levy Fund	-	88,869,176	104,331,866	104,106,065
13000 - Transportation Fund	99,715,743	68,615,184	69,567,221	87,545,227
14000 - Coronavirus Local Fiscal Recovery Fund	222,870	-	-	-
14500 - Payroll Expense Tax	-	-	-	1,558,106
18500 - Automated Traffic Safety Camera Fund	8,848,074	9,714,155	9,421,842	9,378,109
19900 - Transportation Benefit District Fund	28,896,555	21,598,357	16,437,319	18,968,411
30010 - REET I Capital Fund	5,328,559	1,042,414	1,468,000	3,267,419
30020 - REET II Capital Fund	8,797,204	2,789,875	4,435,236	1,560,574
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	119,393	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	751,233	-	-	-
Total for BSL: BC-TR-19003	**208,380,896**	**208,656,534**	**211,251,484**	**233,315,311**
SDOT - BC-TR-19004 - Capital General Expense				
30020 - REET II Capital Fund	-	6,985,811	6,547,877	6,547,877
Total for BSL: BC-TR-19004	**-**	**6,985,811**	**6,547,877**	**6,547,877**
SDOT - BO-TR-12001 - South Lake Union Streetcar Operations				
10800 - Seattle Streetcar Operations	4,689,693	4,419,771	4,539,220	4,533,989
Total for BSL: BO-TR-12001	**4,689,693**	**4,419,771**	**4,539,220**	**4,533,989**
SDOT - BO-TR-12002 - First Hill Streetcar Operations				
10800 - Seattle Streetcar Operations	10,398,629	9,435,601	9,765,625	9,757,014
Total for BSL: BO-TR-12002	**10,398,629**	**9,435,601**	**9,765,625**	**9,757,014**
SDOT - BO-TR-16000 - Waterfront and Civic Projects				
13000 - Transportation Fund	21,000,630	36,081,169	-	9,626,786
14500 - Payroll Expense Tax	-	250,000	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
Total for BSL: BO-TR-16000	**21,000,630**	**36,331,169**	**-**	**9,626,786**

Seattle Department of Transportation

SDOT - BO-TR-17001 - Bridges & Structures				
00100 - General Fund	5,314,451	5,506,166	5,609,877	2,816,158
10398 - Move Seattle Levy Fund	2,989,067	-	1	-
13000 - Transportation Fund	5,518,750	5,980,243	6,180,468	11,590,819
19900 - Transportation Benefit District Fund	2,812,820	2,556,913	2,641,247	2,611,224
Total for BSL: BO-TR-17001	**16,635,089**	**14,043,322**	**14,431,593**	**17,018,201**
SDOT - BO-TR-17003 - Mobility Operations				
00100 - General Fund	27,297,819	28,274,311	28,320,770	26,652,430
10398 - Move Seattle Levy Fund	5,074,663	-	-	-
10399 - Transportation Levy Fund	-	18,604,267	22,655,156	13,612,931
13000 - Transportation Fund	23,998,852	25,871,780	26,754,160	26,743,260
18500 - Automated Traffic Safety Camera Fund	610,449	630,003	651,981	2,004,011
19900 - Transportation Benefit District Fund	38,995,682	43,346,496	52,333,149	55,231,428
Total for BSL: BO-TR-17003	**95,977,465**	**116,726,857**	**130,715,216**	**124,244,059**
SDOT - BO-TR-17004 - ROW Management				
00100 - General Fund	-	-	-	1,582,592
13000 - Transportation Fund	43,438,436	53,917,466	55,738,402	48,911,076
14500 - Payroll Expense Tax	602,978	-	-	1,767,725
Total for BSL: BO-TR-17004	**44,041,413**	**53,917,466**	**55,738,402**	**52,261,393**
SDOT - BO-TR-17005 - Maintenance Operations				
00100 - General Fund	12,856,063	14,020,252	14,267,967	19,431,199
10398 - Move Seattle Levy Fund	2,462,958	-	-	-
10399 - Transportation Levy Fund	-	4,181,949	4,223,767	4,059,450
13000 - Transportation Fund	29,485,555	36,485,373	37,490,388	35,672,817
19900 - Transportation Benefit District Fund	5,165,417	4,161,865	4,288,173	4,238,962
Total for BSL: BO-TR-17005	**49,969,994**	**58,849,439**	**60,270,295**	**63,402,428**
SDOT - BO-TR-17006 - Parking Enforcement				
00100 - General Fund	-	-	-	-
Total for BSL: BO-TR-17006	**-**	**-**	**-**	**-**
SDOT - BO-TR-18001 - Leadership and Administration				
00100 - General Fund	4,636,702	-	-	-
10398 - Move Seattle Levy Fund	(5,442)	-	-	-
13000 - Transportation Fund	514,250	-	-	-
Total for BSL: BO-TR-18001	**5,145,510**	**-**	**-**	**-**
SDOT - BO-TR-18002 - General Expense				

00100 - General Fund	12,902,050	8,442,757	9,035,407	9,035,407
13000 - Transportation Fund	24,974,157	33,053,778	21,598,558	22,424,079
19900 - Transportation Benefit District Fund	10,200,000	10,200,000	10,200,000	13,600,000
30020 - REET II Capital Fund	9,556,550	-	-	-
Total for BSL: BO-TR-18002	**57,632,757**	**51,696,535**	**40,833,965**	**45,059,486**
Department Total	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**
Department Full-Time Equivalents Total*	**1,113.50**	**1,188.50**	**1,231.50**	**1,290.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Department of Transportation

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	67,662,141	56,243,486	57,234,021	59,517,785
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	1,800,000
10398 - Move Seattle Levy Fund	106,059,057	20,502,103	5,590,001	5,590,000
10399 - Transportation Levy Fund	-	176,797,371	192,436,190	190,631,613
10800 - Seattle Streetcar Operations	15,126,293	13,855,372	14,304,845	14,291,003
13000 - Transportation Fund	274,942,717	282,158,831	246,089,944	264,686,278
14000 - Coronavirus Local Fiscal Recovery Fund	222,870	-	-	-
14500 - Payroll Expense Tax	602,978	250,000	-	3,325,831
18500 - Automated Traffic Safety Camera Fund	9,466,741	10,344,162	10,073,823	11,382,120
19900 - Transportation Benefit District Fund	88,395,057	87,431,333	91,619,888	99,579,975
30010 - REET I Capital Fund	6,677,361	1,042,414	1,468,000	3,455,419
30020 - REET II Capital Fund	26,478,777	15,533,785	16,903,157	16,873,680
35040 - Waterfront LID #6751	31,546,959	-	-	-
35900 - Central Waterfront Improvement Fund	16,253,858	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	8,255,365	-	-	-
36820 - 2021 LTGO Taxable Bond Fund	3,725,933	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	6,267,537	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	3,236,999	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	10,713,000	-	-
Budget Totals for SDOT	**664,920,643**	**674,871,858**	**635,719,869**	**671,133,705**

Revenue Overview

2026 Estimated Revenues

Account	Account Name	2024	2025	2026	2026

Seattle Department of Transportation

Code		Actuals	Adopted	Endorsed	Proposed
322040	Nonbus Lic&Perm-Comm Park	571,790	600,000	600,000	585,331
322170	Nonbus Lic&Perm-Truck Overload	143,167	160,000	160,000	152,151
322260	Nonbus Lic&Perm-Meter Hood Fee	3,965,120	4,400,000	4,400,000	4,000,000
322900	Nonbus Lic&Perm-Other	87,444	-	-	-
342120	Emergency Service Fees	(32,190)	-	-	-
344010	Street Maintenance & Repair	(3,119)	-	-	-
344900	Transportation-Other Rev	712,907	-	-	-
347080	Cult & Rec Training Charges	(117)	-	-	-
360250	Other Equip/Vehicle Rentals	(6,630)	-	-	-
360290	Parking Fees	35,226,744	36,341,670	38,455,587	32,476,081
360380	Sale Of Junk Or Salvage	(169)	-	-	-
360580	Uncollectible Expense - Misc	(3,445)	-	-	-
Total Revenues for: 00100 - General Fund		**40,661,502**	**41,501,670**	**43,615,587**	**37,213,563**
311010	Real & Personal Property Taxes	2	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**2**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	111,429,992	-	-	-
344900	Transportation-Other Rev	(242,797)	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	-
360380	Sale Of Junk Or Salvage	(68)	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**111,187,127**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	20,502,103	5,590,001	5,590,000
Total Resources for:10398 - Move Seattle Levy Fund		**111,187,127**	**20,502,103**	**5,590,001**	**5,590,000**
311000	Property Taxes	-	187,069,953	188,940,652	188,870,000
Total Revenues for: 10399 - Transportation Levy Fund		**-**	**187,069,953**	**188,940,652**	**188,870,000**
400000	Use of/Contribution to Fund Balance	-	(10,272,581)	3,495,538	1,761,613
Total Resources for:10399 - Transportation Levy Fund		**-**	**176,797,371**	**192,436,190**	**190,631,613**
331110	Direct Fed Grants	3,795,011	-	-	-
337080	Other Private Contrib & Dons	389,378	-	-	-
344050	Transit Charges-Monorail	-	46,000	60,000	60,000
344900	Transportation-Other Rev	190,631	-	-	-
360020	Inv Earn-Residual Cash	-	141,590	164,529	10,000

360360	Sponsorship And Royalties	-	110,000	113,000	242,000
374030	Capital Contr-Fed Dir Grants	-	432,624	409,685	409,685
397010	Operating Transfers In	10,200,000	10,200,000	10,200,000	13,600,000
Total Revenues for: 10800 - Seattle Streetcar Operations		**14,575,020**	**10,930,214**	**10,947,214**	**14,321,685**
400000	Use of/Contribution to Fund Balance	-	2,925,158	3,357,631	(30,682)
Total Resources for:10800 - Seattle Streetcar Operations		**14,575,020**	**13,855,372**	**14,304,845**	**14,291,003**
313020	Sales & Use Tax	266,981	-	-	-
316060	B&O Tax-Commercial Parking	50,028,480	54,037,906	54,649,422	50,515,322
318020	Employee Hrs Tax	11	341,000	353,000	353,000
318040	Business & Occup Tax Interest	9,004	-	-	-
318060	Comm Parking Tax Penalties Int	87,118	-	-	-
321900	Bus Lic&Perm-Other	-	1,494,635	1,546,940	1,546,940
322040	Nonbus Lic&Perm-Comm Park	-	235,802	244,030	36,392
322060	Nonbus Lic&Perm-Sign	-	-	-	-
322150	Nonbus Lic&Perm-Issuance	8,984,413	8,125,000	8,364,000	9,455,000
322160	Nonbus Lic&Perm-Renewal	1,140,732	-	-	-
322180	Nonbus Lic&Perm-Oth Street Use	14,973	-	-	-
322190	Nonbus Lic&Perm-Penalties	3,488	-	-	-
322900	Nonbus Lic&Perm-Other	2,160,642	3,752,946	3,883,529	4,055,529
330020	Intergov-Revenues	-	-	-	1,515,374
331000	Direct Federal Grants	-	-	-	4,230,000
331110	Direct Fed Grants	20,339,092	34,674,000	45,001,000	54,610,066
333110	Ind Fed Grants	37,855,645	7,316,536	871,302	871,302
334010	State Grants	13,711,043	6,148,000	13,000,000	15,150,000
335011	Multimodal Transportation Dist	749,212	1,005,000	1,008,000	1,013,000
335050	Mtr Veh Fuel Tx-St Improvement	14,877,615	14,555,999	14,431,999	14,405,750
337050	Proceeds-Countywide Tax Levy	1,460,524	-	-	-
337070	Payment In Lieu Of Taxes	-	425,000	425,000	95,000
341300	Administrative Fees & Charges	855,660	-	-	-
341360	Fees	(5)	-	-	-
342120	Emergency Service Fees	(163,618)	-	-	-
342130	Communication Service Fees	(28)	-	-	-
344010	Street Maintenance & Repair	-	-	-	-
344070	Street Occupation Rev	-	32,486,000	33,244,000	18,654,000
344080	Street Use Rev	19,968,597	-	-	1,511,714
344090	Annual Fees Rev	862,250	861,000	891,000	893,000
344130	Plan Review & Inspection	19,730,833	20,192,000	20,785,000	22,355,855
344900	Transportation-Other Rev	80,238,084	67,329,472	30,749,553	38,747,070

347080	Cult & Rec Training Charges	117	-	-	-
350030	Parking Infraction Penalties	2,227,062	2,890,000	3,235,000	2,150,000
350180	Misc Fines & Penalties	318,292	-	-	-
360020	Inv Earn-Residual Cash	2,642,348	793,000	1,508,000	1,508,000
360220	Interest Earned On Deliquent A	362,737	-	-	-
360250	Other Equip/Vehicle Rentals	(19,485)	-	-	-
360310	Lt Space/Facilities Leases	217,800	245,000	254,000	254,000
360380	Sale Of Junk Or Salvage	7,770	-	-	-
360580	Uncollectible Expense - Misc	(485,832)	-	-	-
360750	Misc Reimb Adj-Pers & Other	-	-	-	608,911
360900	Miscellaneous Revs-Other Rev	1,892,934	-	-	320,000
395010	Sales Of Land & Buildings	26,251	-	-	35,000
Total Revenues for: 13000 - Transportation Fund		**280,370,740**	**256,908,296**	**234,444,775**	**244,890,225**
400000	Use of/Contribution to Fund Balance	-	25,847,535	12,252,169	20,579,497
Total Resources for:13000 - Transportation Fund		**280,370,740**	**282,755,831**	**246,696,944**	**265,469,723**
331110	Direct Fed Grants	222,870	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**222,870**	**-**	**-**	**-**
350030	Parking Infraction Penalties	8,501,258	12,920,426	21,767,041	17,677,264
360020	Inv Earn-Residual Cash	-	155,000	38,000	367,638
397010	Operating Transfers In	790,000	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		**9,291,258**	**13,075,426**	**21,805,041**	**18,044,902**
400000	Use of/Contribution to Fund Balance	-	1,262,044	(6,778,402)	(1,709,243)
Total Resources for:18500 - Automated Traffic Safety Camera Fund		**9,291,258**	**14,337,470**	**15,026,639**	**16,335,660**
313020	Sales & Use Tax	53,015,546	53,748,268	54,838,776	56,352,374
317030	Trans Ben Dist Vehicle Fees	19,619,424	20,912,987	21,247,594	22,346,128
344900	Transportation-Other Rev	172,652	-	-	-
360020	Inv Earn-Residual Cash	-	1,966,000	1,506,000	1,240,000
360250	Other Equip/Vehicle Rentals	(7,796)	-	-	-
360580	Uncollectible Expense - Misc	(977)	-	-	-
397200	Interfund Revenue	6,578,108	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**79,376,956**	**76,627,255**	**77,592,370**	**79,938,502**
400000	Use of/Contribution to Fund Balance	-	14,581,163	19,232,270	19,641,473

Total Resources for:19900 - Transportation Benefit District Fund		**79,376,956**	**91,208,418**	**96,824,640**	**99,579,975**
344900	Transportation-Other Rev	46,294	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**46,294**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	20,000,000	20,000,000	20,000,000	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**20,000,000**	**20,000,000**	**20,000,000**	**-**
400000	Use of/Contribution to Fund Balance	-	(20,000,000)	(20,000,000)	-
Total Resources for:35900 - Central Waterfront Improvement Fund		**20,000,000**	**-**	**-**	**-**
Total SDOT Resources		**555,731,769**	**640,958,236**	**614,494,846**	**629,111,536**

Appropriations by Budget Summary Level and Program

SDOT - BC-TR-16000 - Central Waterfront

The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Waterfront	66,630,997	11,213,000	600,000	600,000
Total	**66,630,997**	**11,213,000**	**600,000**	**600,000**
Full-time Equivalents Total*	1.00	1.00	1.00	6.50

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SDOT - BC-TR-19001 - Major Maintenance/Replacement

The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridges & Structures	47,250,681	30,941,235	25,984,781	32,763,242
Landslide Mitigation	1,469,680	476,813	517,750	2,200,395
Roads	22,273,560	55,427,904	60,554,222	56,082,368
Sidewalk Maintenance	6,257,251	9,222,381	9,323,477	9,066,395
Signs, Signals and Markings	1,914,719	2,943,101	2,865,172	2,517,180
Streetcar Repair	37,971	-	-	-
Trails and Bike Paths	1,142,859	1,169,103	1,180,790	1,167,971
Urban Forestry	830,185	774,831	475,000	420,610
Total	**81,176,907**	**100,955,367**	**100,901,192**	**104,218,161**
Full-time Equivalents Total*	100.25	108.25	110.25	110.25

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The following information summarizes the programs in Major Maintenance/Replacement Budget Summary Level:

Bridges & Structures

The purpose of Bridges and Structures Program is to provide for safe and efficient use of the city's bridges and structures to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridges & Structures	47,250,681	30,941,235	25,984,781	32,763,242
Full Time Equivalents Total	14.75	22.75	24.75	24.75

Landslide Mitigation

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Landslide Mitigation	1,469,680	476,813	517,750	2,200,395
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Roads

The purpose of the Roads program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Roads	22,273,560	55,427,904	60,554,222	56,082,368
Full Time Equivalents Total	47.00	47.00	47.00	47.00

Sidewalk Maintenance

The purpose of Sidewalk Maintenance Program is to maintain and provide for safe and efficient use of the city's sidewalks to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sidewalk Maintenance	6,257,251	9,222,381	9,323,477	9,066,395
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Signs, Signals and Markings

The purpose of Signs, Signals and Markings Program is to design, plan and maintain the city's signs, signals, and street, sidewalk markings

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Signs, Signals and Markings	1,914,719	2,943,101	2,865,172	2,517,180
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Streetcar Repair

The purpose of Streetcar Repair program is to repair and maintain the city's streetcar lines to ensure safe, efficient movement of people, goods and services throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Streetcar Repair	37,971	-	-	-

Trails and Bike Paths

The purpose of Trails and Bike Paths Program is to maintain and provide for safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Trails and Bike Paths	1,142,859	1,169,103	1,180,790	1,167,971

Full Time Equivalents Total	27.75	27.75	27.75	27.75

Urban Forestry

The Tree and Landscape Maintenance program provides services to implement the citywide Urban Forestry Management Plan through education, stewardship, protection and maintenance of SDOT's green infrastructure assets including trees and landscapes. Arborists, Foresters, and the Landscape Architect provide design guidance, construction management support, citywide policy guidance and implementation including street tree permitting. Urban Forestry field operations provides critical maintenance of more than 40,000 SDOT street use tree assets and emergency response to over 350,000 right-of-way trees. Field operations is also responsible for the maintenance and operation of more than 200 formally landscaped right-of-way areas such as medians along Beacon Avenue South and Sand Point Way NE.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Urban Forestry	830,185	774,831	475,000	420,610
Full Time Equivalents Total	1.75	1.75	1.75	1.75

SDOT - BC-TR-19002 - Major Projects

The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Alaskan Way Viaduct	319,928	-	-	-
Magnolia Bridge Replacement	-	-	-	424,000
SR-520	2,920,735	1,640,985	125,000	125,000
Total	**3,240,663**	**1,640,985**	**125,000**	**549,000**
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

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The following information summarizes the programs in Major Projects Budget Summary Level:

Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Alaskan Way Viaduct	319,928	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

Magnolia Bridge Replacement

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Magnolia Bridge Replacement	-	-	-	424,000

SR-520

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SR-520	2,920,735	1,640,985	125,000	125,000
Full Time Equivalents Total	1.50	1.50	1.50	1.50

SDOT - BC-TR-19003 - Mobility-Capital

The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Corridor & Intersection Imprv	52,423,779	61,610,781	59,460,186	71,375,253
Freight Mobility	33,239,011	9,807,222	4,827,894	4,648,283
Intelligent Transp System	3,561,611	3,055,790	2,484,590	2,447,362
Neighborhood Enhancements	6,521,867	21,498,178	21,671,771	23,264,028
New Trails and Bike Paths	26,468,967	14,187,841	30,309,551	33,635,902
Sidewalks & Ped Facilities	31,892,159	46,040,670	46,683,723	47,369,805
Transit & HOV	54,273,503	52,456,051	45,813,769	50,574,678
Total	**208,380,896**	**208,656,534**	**211,251,484**	**233,315,311**
Full-time Equivalents Total*	163.00	209.00	241.00	241.00

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The following information summarizes the programs in Mobility-Capital Budget Summary Level:

Corridor & Intersection Imprv

The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

Expenditures/FTE	2024	2025	2026	2026

	Actuals	Adopted	Endorsed	Proposed
Corridor & Intersection Imprv	52,423,779	61,610,781	59,460,186	71,375,253
Full Time Equivalents Total	39.50	47.50	54.50	54.50

Freight Mobility

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Freight Mobility	33,239,011	9,807,222	4,827,894	4,648,283
Full Time Equivalents Total	4.50	5.50	5.50	5.50

Intelligent Transp System

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Intelligent Transp System	3,561,611	3,055,790	2,484,590	2,447,362
Full Time Equivalents Total	9.25	11.25	11.25	11.25

Neighborhood Enhancements

The purpose of the Neighborhood Enhancements Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Enhancements	6,521,867	21,498,178	21,671,771	23,264,028
Full Time Equivalents Total	21.25	26.25	27.25	27.25

New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New Trails and Bike Paths	26,468,967	14,187,841	30,309,551	33,635,902
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Sidewalks & Ped Facilities

The purpose of the Sidewalks & Pedestrian Facilities Program is to install new facilities that help pedestrians move safely along the city's sidewalks by installing or replacing sidewalks, modifying existing sidewalks for elderly and handicapped accessibility, and increasing pedestrian lighting.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sidewalks & Ped Facilities	31,892,159	46,040,670	46,683,723	47,369,805
Full Time Equivalents Total	60.50	90.50	113.50	113.50

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transit & HOV	54,273,503	52,456,051	45,813,769	50,574,678
Full Time Equivalents Total	26.00	26.00	27.00	27.00

SDOT - BC-TR-19004 - Capital General Expense

The purpose of the Capital General Expense Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Debt Service	-	6,985,811	6,547,877	6,547,877
Total	**-**	**6,985,811**	**6,547,877**	**6,547,877**

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Seattle Department of Transportation

SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
S Lake Union Streetcar Ops	4,689,693	4,419,771	4,539,220	4,533,989
Total	**4,689,693**	**4,419,771**	**4,539,220**	**4,533,989**

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SDOT - BO-TR-12002 - First Hill Streetcar Operations

The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
First Hill Streetcar Ops	10,398,629	9,435,601	9,765,625	9,757,014
Total	**10,398,629**	**9,435,601**	**9,765,625**	**9,757,014**

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SDOT - BO-TR-16000 - Waterfront and Civic Projects

The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Waterfront and Civic Projects	21,000,630	36,331,169	-	9,626,786
Total	**21,000,630**	**36,331,169**	**-**	**9,626,786**
Full-time Equivalents Total*	1.00	1.00	1.00	21.00

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SDOT - BO-TR-17001 - Bridges & Structures

The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridge Operations	4,455,402	4,666,612	4,825,331	4,762,394
Engineering & Ops Support	770,370	1,278,413	1,317,938	1,506,179
Structures Engineering	1,974,420	1,842,382	1,899,475	1,829,185
Structures Maintenance	9,434,897	6,255,915	6,388,849	8,920,443
Total	**16,635,089**	**14,043,322**	**14,431,593**	**17,018,201**
Full-time Equivalents Total*	62.00	62.00	62.00	62.00

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The following information summarizes the programs in Bridges & Structures Budget Summary Level:

Bridge Operations

The purpose of Bridge Operations is to ensure the safe and efficient operations and preventive maintenance for over 180 bridges throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bridge Operations	4,455,402	4,666,612	4,825,331	4,762,394
Full Time Equivalents Total	17.50	17.50	17.50	17.50

Engineering & Ops Support

The purpose of the Engineering Ops & Support program is to provide engineering support services to other SDOT projects, perform engineering related to bridges and structures, and manage stormwater pollution control.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Engineering & Ops Support	770,370	1,278,413	1,317,938	1,506,179
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Structures Engineering

The purpose of the Structures Engineering Program is to provide engineering services on all the bridges and structures within the city to ensure the safety of transportation users as they use or move in proximity to these transportation facilities.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Structures Engineering	1,974,420	1,842,382	1,899,475	1,829,185
Full Time Equivalents Total	6.50	6.50	6.50	6.50

Structures Maintenance

The purpose of the Structures Maintenance Program is to provide for the maintenance of the city's bridges, roadside structures and stairways.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Structures Maintenance	9,434,897	6,255,915	6,388,849	8,920,443
Full Time Equivalents Total	35.00	35.00	35.00	35.00

SDOT - BO-TR-17003 - Mobility Operations

The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Commuter Mobility	19,905,314	29,326,536	25,666,772	26,376,277
Neighborhoods	1,203,151	605,717	626,401	621,603
Parking & Curbspace	17,634,127	18,253,247	19,382,348	18,598,591
Signs & Markings	5,743,721	6,180,191	6,331,977	5,335,422
Traffic Signals	11,180,390	13,488,858	13,808,084	13,740,732
Transit Operations	36,225,659	41,131,097	50,042,407	52,991,591
Urban Planning	4,085,103	7,741,211	14,857,227	6,579,843
Total	**95,977,465**	**116,726,857**	**130,715,216**	**124,244,059**
Full-time Equivalents Total*	173.75	185.75	186.75	190.75

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Mobility Operations Budget Summary Level:

Commuter Mobility

The purpose of the Commuter Mobility Program is to provide a variety of services, including enforcement of City commercial vehicle limits, transit coordination, and planning, to increase mobility and transportation options to the residents of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Commuter Mobility	19,905,314	29,326,536	25,666,772	26,376,277
Full Time Equivalents Total	58.25	62.25	62.25	63.25

Neighborhoods

The purpose of the Neighborhoods Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhoods	1,203,151	605,717	626,401	621,603
Full Time Equivalents Total	2.50	6.50	6.50	6.50

Parking & Curbspace

The purpose of Parking and Curb Ramp Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, manage curbspace, develop and manage the City's carpool program and Residential Parking Zones.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking & Curbspace	17,634,127	18,253,247	19,382,348	18,598,591
Full Time Equivalents Total	34.00	35.00	35.00	38.00

Signs & Markings

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Signs & Markings	5,743,721	6,180,191	6,331,977	5,335,422
Full Time Equivalents Total	22.50	25.50	25.50	25.50

Traffic Signals

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Traffic Signals	11,180,390	13,488,858	13,808,084	13,740,732
Full Time Equivalents Total	33.25	33.25	33.25	33.25

Transit Operations

The Purpose of the Transit Operations Program is to purchase Metro Transit service hours on transit routes with at least 65% of the stops within the city of Seattle and transit service to address emerging transportation needs. The program also funds ORCA Opportunity which provides ORCA cards for Seattle Public School, High School and low-income Middle School Students, Seattle Promise scholars, and income-eligible adults and seniors. In addition, the program includes community engagement, training, resources and partnerships to increase transit access for low-income riders. The Transit Operations program revenues support the implementation of City-wide improvements to maximize transit operations.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transit Operations	36,225,659	41,131,097	50,042,407	52,991,591
Full Time Equivalents Total	5.75	5.75	5.75	5.75

Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Urban Planning	4,085,103	7,741,211	14,857,227	6,579,843
Full Time Equivalents Total	17.50	17.50	18.50	18.50

SDOT - BO-TR-17004 - ROW Management

The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
St Use Permit & Enforcement	44,041,413	52,917,466	54,703,402	51,761,393
Street Use Contingent Budget	-	1,000,000	1,035,000	500,000
Total	**44,041,413**	**53,917,466**	**55,738,402**	**52,261,393**
Full-time Equivalents Total*	140.25	140.25	140.25	146.25

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in ROW Management Budget Summary Level:

St Use Permit & Enforcement

The purpose of the Street Use Permitting and Enforcement is to review projects throughout the city for code compliance for uses of right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

St Use Permit & Enforcement	44,041,413	52,917,466	54,703,402	51,761,393
Full Time Equivalents Total	140.25	140.25	140.25	146.25

Street Use Contingent Budget

The purpose of the Street Use Contingent Budget Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Right of Way Management BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Street Use Contingent Budget	-	1,000,000	1,035,000	500,000

SDOT - BO-TR-17005 - Maintenance Operations

The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	4,730,394	8,839,489	9,129,170	8,838,198
Operations Support	10,484,425	12,001,767	12,293,176	11,976,861
Pavement Management/Repair	17,089,146	18,737,359	19,218,518	18,459,928
Street Cleaning	10,201,254	8,186,997	8,356,843	13,624,601
Tree & Landscape Maintenance	7,464,774	11,083,827	11,272,588	10,502,840
Total	**49,969,994**	**58,849,439**	**60,270,295**	**63,402,428**
Full-time Equivalents Total*	200.50	204.50	207.50	228.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Maintenance Operations Budget Summary Level:

Emergency Response

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Emergency Response	4,730,394	8,839,489	9,129,170	8,838,198
Full Time Equivalents Total	19.00	19.00	19.00	19.00

Operations Support

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Operations Support	10,484,425	12,001,767	12,293,176	11,976,861
Full Time Equivalents Total	66.50	69.50	69.50	69.50

Pavement Management/Repair

The purpose of the Pavement Management and Repair Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing, preservation and maintenance of all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pavement Management/Repair	17,089,146	18,737,359	19,218,518	18,459,928
Full Time Equivalents Total	68.25	68.25	68.25	68.25

Street Cleaning

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Street Cleaning	10,201,254	8,186,997	8,356,843	13,624,601
Full Time Equivalents Total	22.50	22.50	22.50	43.50

Tree & Landscape Maintenance

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Tree & Landscape Maintenance	7,464,774	11,083,827	11,272,588	10,502,840
Full Time Equivalents Total	24.25	25.25	28.25	28.25

SDOT - BO-TR-17006 - Parking Enforcement

The purpose of the Parking Enforcement Budget Summary Level is to help manage the right-of-way by enforcing parking regulations, providing traffic control for events and incidents, and performing other related activities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Parking Enforcement	-	-	-	-
Total	**-**	**-**	**-**	**-**
Full-time Equivalents Total*	(2.00)	(2.00)	(2.00)	(2.00)

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SDOT - BO-TR-18001 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Seattle Department of Transportation.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	55,928,455	52,110,963	54,760,827	55,021,585
Departmental Indirect Costs	28,389,405	23,214,126	24,024,340	27,291,324
Divisional Indirect Costs	17,254,357	15,539,141	16,061,492	17,044,809
Indirect Cost Recovery Offset	(95,283,441)	(90,864,230)	(94,846,659)	(99,357,718)
Pooled Benefits and PTO	(1,143,265)	-	-	-
Total	**5,145,510**	**-**	**-**	**-**
Full-time Equivalents Total*	249.25	254.25	259.25	261.25

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

Citywide Indirect Costs

The Purpose of Citywide Indirect Cost Program is to allocate the City's general service costs to SDOT in a way that benefits the delivery of transportation services to the public.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	55,928,455	52,110,963	54,760,827	55,021,585

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to provide departmental leadership and operations support essential to accomplish the mission and goals of the department. the Office of the Director and the Finance

& Administration Division are the two divisions included in this program. The Office of the Director oversees and provides strategic leadership and guidance for all the functions, staff, and services of the department, guiding and shaping SDOT's priorities and work plans to attain the vision, mission and goals of the department. In addition to guiding the overall work of the department, the Office of the Director houses the department's Human Resources, Communications, Office of Equity and Economic Inclusion, Emergency Management and Government and Council Relations functions. The Finance and Administration Division supports all SDOT programs, projects, and business activities by providing a wide variety of services, including: financial and accounting services; payroll services; consultant contract and procurement support; management of SDOT's facilities, fleet, radio communications network; assets condition review and management; performance management, data reporting and public dashboards; real property management, acquisition and surplus performance management; claims investigation and legal services; environmental hazardous waste management; safety and employee health support services; and IT project and service coordination.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	28,389,405	23,214,126	24,024,340	27,291,324
Full Time Equivalents Total	146.00	151.00	156.00	158.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	17,254,357	15,539,141	16,061,492	17,044,809
Full Time Equivalents Total	103.25	103.25	103.25	103.25

Indirect Cost Recovery Offset

Indirect Cost Recovery Offset Program includes Department Management Indirect cost recovery and General Expense Indirect Cost Recovery. This program equitably recovers and allocates departmental and general expense indirect cost from all transportation activities and capital projects to fund departmental management and support services essential for delivery of transportation service to the public.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(95,283,441)	(90,864,230)	(94,846,659)	(99,357,718)

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	(1,143,265)	-	-	-

Seattle Department of Transportation

SDOT - BO-TR-18002 - General Expense

The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Initiatives	10,199,999	10,200,000	10,557,000	13,957,000
Debt Service	40,112,510	33,353,028	21,241,558	22,067,079
Judgment & Claims	7,320,248	8,143,507	9,035,407	9,035,407
Total	**57,632,757**	**51,696,535**	**40,833,965**	**45,059,486**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in General Expense Budget Summary Level:

Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Initiatives	10,199,999	10,200,000	10,557,000	13,957,000

Debt Service

The purpose of Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's Budget

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	40,112,510	33,353,028	21,241,558	22,067,079

Judgment & Claims

The purpose of the Judgement & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgements and claims against the city are paid.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Judgment & Claims	7,320,248	8,143,507	9,035,407	9,035,407

The Office of the Waterfront, Civic Projects and Sound Transit

Angela Brady, PE, Director
206-684-3115
waterfrontseattle.org

The Office of the Waterfront, Civic Projects and Sound Transit (OWCPST) is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. The OWCPST is charged with administering the overall program and ensuring that it is managed efficiently and delivers on the adopted Capital Improvement Program for the Central Waterfront.

The projects that make up the Central Waterfront program are included in the budgets of three City departments (SDOT, Seattle Parks and Recreation, and Finance and Administrative Services). Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself includes the projects listed below:

Seattle Department of Transportation
- Alaskan Way Main Corridor project (MC-TR-C072)
- Overlook Walk and East/West Connections (MC-TR-C073)
- Waterfront Transportation Infrastructure Maintenance (MC-TR-C109)

Seattle Parks and Recreation
- Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)
- Aquarium Expansion (MC-PR-21006)

Department of Finance and Administrative Services
- Pike Place Market PC-1 North Waterfront Entrance project (complete)
- Waterfront Operations and Tribal Interpretive Center (MC-FA-OWMAINT) – (managed by FAS)
- Local Improvement District Administration – (managed by FAS)

In addition, there are funds budgeted in CIP projects for Seattle Public Utilities (SPU) and Seattle City Light (SCL) for utility relocations related to the Central Waterfront program. The OWCPST is leading construction activities for these relocations, which in SDOT's budget are combined in a reimbursable project (MO-TR-R043). The Office of Arts and Culture also has funding from the Waterfront program's 1% for Arts contribution.

The OWCPST manages two funds that support the administration of the funding related to the projects listed above: the Central Waterfront Improvement Fund, and the Waterfront LID #6751 fund. The Central Waterfront Improvement Fund is a single fund from which multiple departments draw funding resources. The fund tracks the interfund loan and philanthropic funds as well as other revenues. The fund supports certain costs associated with the design and construction of the waterfront improvement program and related costs for City administration, including the OWCPST. Appropriations made by the Central Waterfront Improvement Fund are for these purposes. In 2019, the City Council legislated the Waterfront Local Improvement District (LID) Fund which holds LID assessment payments and LID bonds and pays for expenditures related to the Waterfront Local Improvement District (#6751). The pre-payment, and LID bond issuance occurred in 2021. For more information on LID and project status, visit the Waterfront Seattle website.

Budget Overview

In 2025, the City opened to the public all the projects included in the redevelopment Seattle's central waterfront. The projects include the opening of the Overlook Walk connecting Pike Place Market to the waterfront promenade, completing the Alaskan Way Main Corridor project which is a multimodal transportation project that includes pedestrian walkways, bicycle lanes, and roadway, and completion of Waterfront Park at Pier 58. There are no significant changes to the Waterfront program in the 2026 Proposed Budget.

In 2025, the Office of the Waterfront and Civic Projects was expanded to include Sound Transit. The 2026 Proposed Budget includes $6.8 million of reserves and $2.1 million of reimbursable funding available to support key positions needed for coordination, planning and expedited permitting on Sound Transit 3.

Office of Sustainability and Environment

Michelle Caulfield, Interim Director

(206) 615-0817

www.seattle.gov/environment

Department Overview

The Office of Sustainability & Environment (OSE) develops and implements Citywide environmental policies and programs that propel Seattle toward a sustainable, equitable, and climate pollution-free future. OSE collaborates with a wide range of stakeholders to advance healthy communities and facilitate a just transition from fossil fuels, while prioritizing people and communities most affected by economic, racial, and environmental injustices. OSE's work focuses on the following areas:

Climate and Environmental Justice: The City of Seattle aims to reduce total core greenhouse gas emissions 58% by 2030 and to become totally carbon neutral by 2050. OSE spearheads policies and programs for achieving these goals, including transitioning buildings to 100% clean energy, advancing zero carbon transportation, and investing in green jobs. In this role, OSE coordinates implementation of the Seattle Green New Deal, the One Seattle Climate Justice Agenda, and the Equity and Environment Initiative.

Healthy & Resilient Communities: OSE works with key stakeholders to support sustainable communities. The office administers the Fresh Bucks and Healthy Food in Schools programs to provide equitable access to healthy, affordable, culturally relevant food. OSE also fosters leadership and interdepartmental coordination within the City of Seattle to help maintain, preserve, and restore Seattle's urban canopy.

Citywide Coordination: OSE coordinates interdepartmental efforts to advance a healthy, equitable, and sustainable environment. These efforts include the Duwamish Valley Program, as well as interdepartmental planning around the Green New Deal, urban forestry, and energy efficiency. OSE is responsible for coordinating four prominent Boards and Commissions: the Urban Forestry Commission, the Sweetened Beverage Tax Community Advisory Board, the Environmental Justice Committee, and the Green New Deal Oversight Board.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	8,702,755	8,361,046	8,743,446	14,468,713
Other Funding - Operating	20,234,854	18,779,410	19,002,646	18,944,170
Total Operations	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Total Appropriations	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Full-Time Equivalents Total*	49.50	54.50	54.50	55.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Sustainability and Environment

Budget Overview

The 2026 Proposed Budget continues OSE's core missions of advancing citywide climate and environment policy and programs and promoting healthy and resilient communities. This includes continued work coordinating the Seattle Green New Deal and an expanded role promoting citywide access to healthy food policy. The proposed budget maintains OSE's existing programming from all funding sources and adds significant new one-time General Fund investments, backed by proposed local Business & Occupation Tax changes, to expand the Fresh Bucks voucher program.

Enhanced Food Access Support

A major commitment of the 2026 Proposed Budget is a $12 million increase in food access investments across the city. These investments are intended to address rising food insecurity. OSE is a major partner in this Citywide effort. The proposed budget boosts OSE's Fresh Bucks budget by over $6 million, allowing a significant increase in enrollment for 2026 and increasing monthly benefits to $60 from $40.

The proposed tax changes funding these efforts are intended to mitigate against federal cuts to the social safety net. These federal cuts include new restrictions to the Supplemental Nutritional Assistance Program (SNAP), a key resource for many Seattle-area families, including benefits changes, expanded work requirements, and new eligibility restrictions. These cuts will begin to have significant impacts in 2026 and beyond.

In addition, the proposed budget adds $126,000 as part of a three-year effort to expand the Lake City Farmer's Market, expanding food access in a neighborhood that will lack access to a major grocery store following the closure of the Lake City Fred Meyer in October.

Beyond these new investments, OSE will continue leading Citywide food policy planning and will continue to staff the Sweetened Beverage Tax Community Advisory Board. The budget invests $6.4 million of Sweetened Beverage Tax revenue in Fresh Bucks and Healthy Food in Schools, which increases access to fresh, local, nutritious, environmentally sustainable, equitably sourced, and culturally relevant foods in meals and snacks at Seattle Public Schools.

Continued Green New Deal and Climate Programming

OSE will continue its role coordinating Citywide actions on climate and resilience and the Seattle Green New Deal. In 2026, OSE will lead efforts to update the City's Climate Action Plan. OSE will also continue to facilitate Citywide urban forestry efforts, staff the Urban Forestry Commission, and administer the Foresting Seattle federal grant, and staff the Green New Deal Oversight Board, whose recommendations inform budget decisions.

The proposed budget allocates $17.2 million in payroll tax-supported funding to the Green New Deal across several City departments, consistent with the 2025 Adopted Budget and the 2026 Endorsed Budget. Of this amount, $12.5 million in 2026 is appropriated in OSE. For 2026, the proposed budget increases the Environmental Justice Fund by $200,000, bringing the fund to $1,250,000 and supporting additional community grants. Other payroll tax-Green New Deal (GND) programming in OSE continues unchanged, including $8 million for Clean Buildings and the Building Emissions Performance Standards (BEPS) program, $800,000 for Clean Heat Program rebates for oil-to-electric heating conversions, $1,000,000 for Clean Energy Apprenticeships, $500,000 for Duwamish Valley Program Youth Leadership, and $600,000 for urban forestry, including $300,000 for greening industrial areas in the Duwamish Valley.

Green New Deal funding in other City departments also continues unchanged for 2026, including $1.8 million in the Office of Housing (OH) oil-to-electric heating conversions for low-income households and $1.1 million in 2026 in FAS to cover debt service costs for Electric Vehicle charging station buildouts. Citywide climate initiatives are also supported by over $37 million in state and federal grants awarded since 2023, strategically leveraging City of Seattle investments across many departments. (For more on non-OSE actions, please see Budget Book sections for the

relevant departments.)

Staffing

For 2026, OSE's position authority increases by one due to a position transfer from the Office of Planning and Community Development. An additional four positions added in the 2024 Year-End Supplemental were formally added to OSE's position count prior to the budget process.

Incremental Budget Changes

Office of Sustainability and Environment

	2026 Budget	FTE
Total 2026 Endorsed Budget	**27,746,093**	**54.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(444,042)	-
Ongoing Changes from Current Year Legislation	-	-
Proposed Operating		
Expand Fresh Bucks Eligibility and Benefit Amounts	6,275,000	-
Transfer Duwamish Valley Program Position from Office of Planning and Community Development	194,375	1.00
Support for Lake City Farmers Market Expansion	126,728	-
Realign Budget to Bolster Environmental Justice Fund	-	-
Removal of Sunset Date on Clean Heat Coordinator Position	-	-
Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position	-	-
Shift Buildings Policy Staff from General Fund to Payroll Expense Tax	-	-
Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending	(380,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(98,967)	-
SCERS Retirement Contribution Rate Reduction	(6,303)	-
Technical corrections reconciling CCM budget	-	-
Technical Corrections to Assign Account Codes	-	-
Technical Corrections Assigning Unmapped Accounts	-	-
Revenue Budget to OSE	-	-
Total Incremental Changes	**$5,666,791**	**1.00**
Total 2026 Proposed Budget	**$33,412,883**	**55.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(444,042)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Ongoing Changes from Current Year Legislation

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. For OSE there are no changes.

Proposed Operating

Expand Fresh Bucks Eligibility and Benefit Amounts

Expenditures	$6,275,000

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

In OSE, B&O federal mitigation funding will support a one-time expansion of the Fresh Bucks program. Fresh Bucks currently provides $40 per month in benefits to eligible households to buy fruits and vegetables at participating retailers and farmers markets. Funding pays for an increase in monthly benefits from $40 to $60 per month and increases enrollment by more than 4,000 new households, helping to address existing waitlists for participation. Funding is aimed at mitigating the adverse impacts of federal cuts to the Supplemental Nutrition Assistance Program (SNAP). These impacts include reductions in benefits beginning in October 2025, increases in state cost-share requirements beginning in 2026, new restrictions on SNAP eligibility, and new work requirements.

Transfer Duwamish Valley Program Position from Office of Planning and Community Development

Expenditures	$194,375
Position Allocation	1.00

This item increases appropriation authority and transfers a Strategic Advisor position from the Office of Planning and Community Development (OPCD) to OSE. This Strategic Advisor position supports the Duwamish Valley Program (DVP) and is currently on loan to OSE. Formally transferring the position to OSE consolidates staffing for the DVP and helps advance coordination and alignment with the Citywide Resilience Hub strategy and Climate Action Plan Update being led by OSE.

Support for Lake City Farmers Market Expansion

Expenditures	$126,728

This item increases one-time funding for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. The proposed budget includes $126,728 in General Fund for 2026, with a total commitment of $317,000 over three years.

Realign Budget to Bolster Environmental Justice Fund

Expenditures	-

This item increases ongoing Payroll Expense Tax funding for the Environmental Justice Fund by $200,000. This budget neutral change is achieved by shifting funding currently reserved for green workforce development focused

on the Duwamish Valley. OSE engaged with the Office of Economic Development (OED) and a number of City departments on a citywide workforce development strategy, that will include the Duwamish Valley. OSE continues to maintain and manage a suite of investments in the Duwamish Valley neighborhoods of South Park and Georgetown and re-prioritizing this allocation aligns with the citywide workforce development approach. Increasing funding for the Environmental Justice Fund will support additional grant awards.

Removal of Sunset Date on Clean Heat Coordinator Position

Position Allocation -

This item removes the sunset date for a Planning & Development II position that supports the Clean Heat Program. This position was originally added with a sunset date of July 2026. New responsibilities, such as administration of $3 million in state grants and applications for additional state funding, support the extension of this position. No additional funding is required.

Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position

Position Allocation -

This item removes the sunset date for an Admin Staff Analyst position that supports the Municipal Energy and Emissions Program. This position's body of work includes securing Seattle City Light rebates on municipal electrification projects as well as supporting the implementation and administration of external funding. No new funding is required.

Shift Buildings Policy Staff from General Fund to Payroll Expense Tax

Expenditures -

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services, budget adjustments are being made, including this item, which shifts funding for four positions from General Fund to Payroll Expense Tax. These four positions support the Building Emissions Performance Standards (BEPS) program. No programmatic impacts are anticipated as a result of this change.

Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending

Expenditures $(380,000)

This adjustment reflects updated technology project cost estimates for the Building Emissions Performance Standards (BEPS) compliance tool. Updated cost estimates provide a more precise estimate of annual costs and allow a reduction in the project's authorized budget. There is no anticipated impact to this project, which is supported by Seattle IT and directly billed to OSE.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(98,967)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(6,303)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Technical corrections reconciling CCM budget

Expenditures -

This item reconciles budget lines with the Central Cost Manual (CCM).

Technical Corrections to Assign Account Codes

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

Technical Corrections Assigning Unmapped Accounts

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

Revenue Budget to OSE

Revenues $(53,000)

This item budgets revenue to OSE based on the August forecast.

Office of Sustainability and Environment

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OSE - BO-SE-X1000 - Office of Sustainability and Environment				
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
Total for BSL: BO-SE-X1000	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Department Total	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Department Full-Time Equivalents Total*	**49.50**	**54.50**	**54.50**	**55.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Sustainability and Environment

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
Budget Totals for OSE	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**

Office of Sustainability and Environment

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	48,988	-	-	-
334010	State Grants	197,683	-	-	-
337010	Grants & Contr From Local Govt	27,743	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	3,374,744	4,120,682	4,250,635	4,250,635
350180	Misc Fines & Penalties	39,000	123,000	73,000	20,000
360220	Interest Earned On Deliquent A	(4,001)	-	-	-
360900	Miscellaneous Revs-Other Rev	219,082	154,926	-	-
367010	Private Grants & Contr	94,717	-	-	-
Total Revenues for: 00100 - General Fund		**3,997,954**	**4,398,608**	**4,323,635**	**4,270,635**
331110	Direct Fed Grants	49,068	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**49,068**	**-**	**-**	**-**
Total OSE Resources		**4,047,023**	**4,398,608**	**4,323,635**	**4,270,635**

Appropriations by Budget Summary Level and Program

OSE - BO-SE-X1000 - Office of Sustainability and Environment

The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Sustainability and Environment	28,937,609	27,140,457	27,746,093	33,412,883
Total	**28,937,609**	**27,140,457**	**27,746,093**	**33,412,883**
Full-time Equivalents Total*	49.50	54.50	54.50	55.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

http://www.seattle.gov/audit/

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor, and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	2,048,509	2,571,340	2,700,136	2,642,064
Total Operations	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Total Appropriations	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of the City Auditor and increases the department’s budget by 3% from 2025. The budget includes technical adjustments to bring the department’s baseline budget into alignment with changes to internal service costs, and changes to bargained annual wage

adjustments and SCERS retirement contributions.

Incremental Budget Changes

Office of the City Auditor

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,700,136**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,989)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(29,332)	-
SCERS Retirement Contribution Rate Reduction	(1,751)	-
Total Incremental Changes	**$(58,072)**	**-**
Total 2026 Proposed Budget	**$2,642,064**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,989)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(29,332)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,751)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Total for BSL: BO-AD-VG000	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Department Total	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Department Full-Time Equivalents Total*	**10.00**	**10.00**	**10.00**	**10.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of the City Auditor

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	2,048,509	2,571,340	2,700,136	2,642,064
Budget Totals for AUD	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	802,357	787,765	826,060	826,060
Total Revenues for: 00100 - General Fund		**802,357**	**787,765**	**826,060**	**826,060**
Total AUD Resources		**802,357**	**787,765**	**826,060**	**826,060**

Office of the City Auditor

Appropriations by Budget Summary Level and Program

AUD - BO-AD-VG000 - Office of the City Auditor

The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the City Auditor	2,048,509	2,571,340	2,700,136	2,642,064
Total	**2,048,509**	**2,571,340**	**2,700,136**	**2,642,064**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

City Budget Office

Dan Eder, Director

(206) 615-1962

http://www.seattle.gov/budgetoffice/

Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data and design to solve problems.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	9,416,677	9,782,164	10,240,194	10,187,847
Other Funding - Operating	1,060,452	-	-	-
Total Operations	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Total Appropriations	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Full-Time Equivalents Total*	45.00	44.00	44.00	39.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains core services for the City Budget Office. The department will continue to invest in programs such as developing and monitoring the City's $8.9 billion annual budget, forecasting special revenues and supporting data and analysis across the City departments.

The 2026 Proposed Budget removes three unfunded sunsetting positions associated with the federally-funded COVID response, as well as removes two vacant positions to reprioritize resources.

Incremental Budget Changes

City Budget Office

	2026 Budget	FTE
Total 2026 Endorsed Budget	**10,240,194**	**44.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(52,347)	-
Proposed Technical		
CBO Position Adjustments	-	(5.00)
Total Incremental Changes	**$(52,347)**	**(5.00)**
Total 2026 Proposed Budget	**$10,187,847**	**39.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(52,347)

Proposed Technical

CBO Position Adjustments

Position Allocation (5.00)

This adjustment removes five positions. The budget removes three unfunded Strategic Advisor 2 sunsetting positions whose terms end December 31, 2025. The work was funded by the one-time Coronavirus Local Fiscal Recovery (CLFR) funding in response to the COVID-19 pandemic. In addition, two positions currently held vacant for budget savings are removed to reprioritize funding. One vacant Strategic Advisor 2 is removed on the Innovation & Performance team and one vacant Management Systems Analyst is removed from the budget team.

City Budget Office

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CBO - BO-CB-CZ000 - City Budget Office				
00100 - General Fund	9,416,677	9,782,164	10,240,194	10,187,847
14000 - Coronavirus Local Fiscal Recovery Fund	871,569	-	-	-
14500 - Payroll Expense Tax	188,883	-	-	-
Total for BSL: BO-CB-CZ000	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Department Total	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Department Full-Time Equivalents Total*	**45.00**	**44.00**	**44.00**	**39.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund City Budget Office

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	9,416,677	9,782,164	10,240,194	10,187,847
14000 - Coronavirus Local Fiscal Recovery Fund	871,569	-	-	-
14500 - Payroll Expense Tax	188,883	-	-	-
Budget Totals for CBO	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341300	Administrative Fees & Charges	216,660	-	-	-
341900	General Government-Other Rev	2,030,677	2,093,721	2,182,787	2,182,787
360020	Inv Earn-Residual Cash	438	-	-	-
367010	Private Grants & Contr	120,743	-	-	-
Total Revenues for: 00100 - General Fund		**2,368,517**	**2,093,721**	**2,182,787**	**2,182,787**
331110	Direct Fed Grants	871,557	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**871,557**	**-**	**-**	**-**
Total CBO Resources		**3,240,074**	**2,093,721**	**2,182,787**	**2,182,787**

City Budget Office

Appropriations by Budget Summary Level and Program

CBO - BO-CB-CZ000 - City Budget Office

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Budget Office	10,477,129	9,782,164	10,240,194	10,187,847
Total	**10,477,129**	**9,782,164**	**10,240,194**	**10,187,847**
Full-time Equivalents Total*	45.00	44.00	44.00	39.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

http://www.seattle.gov/civil-service-commission
http://www.seattle.gov/public-safety-civil-service-commission

Department Overview

The **Civil Service Department** administers civil service exams and appeals, supports two independent commissions overseeing civilian and public safety civil service systems, and advises lawmakers on related policies. This work ensures that public employees are qualified to perform the work of their position, and that they have fair access and opportunity for hire/promotion and fair employment.

The Civil Service Commission (CSC) hears employee appeals of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the City of Seattle Personnel Ordinance. The Public Safety Civil Service Commission (PSCSC) directs the civil service system for sworn personnel of the Seattle Police Department (SPD) and uniformed personnel of the Seattle Fire Department (SFD). The PSCSC also conducts appeals related to serious disciplinary decisions, examination and testing, has authority over classification for public safety classifications, other civil service issues. CSC and PSCSC are required by the City Charter, and the PSCSC is required by state law.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	997,509	2,817,650	2,883,313	3,038,328
Total Operations	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Total Appropriations	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Full-Time Equivalents Total*	3.00	10.00	10.00	10.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains core services for the Civil Service Commissions (CIV).

The 2026 Proposed Budget makes technical adjustments to the CIV budget including wage and retirement adjustments and a reallocation to align budget with actuals. The budget increases nearly 8% over 2025, due in part to an increase in central costs that support the civil service exam staff transferred from the Seattle Department of Human Resources in 2025.

Incremental Budget Changes

Civil Service Commissions

	2026 Budget	FTE
Total 2026 Endorsed Budget	**2,883,313**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	176,595	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(19,851)	-
SCERS Retirement Contribution Rate Reduction	(1,729)	-
Reallocation of Commissioner Stipend Budget	-	-
Total Incremental Changes	**$155,015**	**-**
Total 2026 Proposed Budget	**$3,038,328**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $176,595

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(19,851)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,729)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Reallocation of Commissioner Stipend Budget

Expenditures -

Each Civil Service Commissioner receives a stipend for being a member. This item is a cost-neutral reallocation of the budget to align with actual expenditures for these stipends.

Civil Service Commissions

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
CIV - BO-VC-V1CIV - Civil Service Commissions				
00100 - General Fund	997,509	2,817,650	2,883,313	3,038,328
Total for BSL: BO-VC-V1CIV	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Department Total	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Department Full-Time Equivalents Total*	**3.00**	**10.00**	**10.00**	**10.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Civil Service Commissions

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	997,509	2,817,650	2,883,313	3,038,328
Budget Totals for CIV	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	269,676	247,422	258,553	258,553
Total Revenues for: 00100 - General Fund		**269,676**	**247,422**	**258,553**	**258,553**
Total CIV Resources		**269,676**	**247,422**	**258,553**	**258,553**

Civil Service Commissions

Appropriations by Budget Summary Level and Program

CIV - BO-VC-V1CIV - Civil Service Commissions

The purpose of the Civil Service Commissions Budget Summary Level is to fund the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC develops and administers entry and promotional civil service exams for ranks in the Seattle Police and Fire Departments and conducts hearings on employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Civil Service Commissions	997,509	2,817,650	2,883,313	3,038,328
Total	**997,509**	**2,817,650**	**2,883,313**	**3,038,328**
Full-time Equivalents Total*	3.00	10.00	10.00	10.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Economic and Revenue Forecasts

Jan Duras, Interim Director

(206) 390-1567

http://www.seattle.gov/economic-and-revenue-forcasts

Department Overview

In July 2021 via Council Bill 120124, the City Council created the Office of Economic and Revenue Forecasts. The office's responsibilities, as stated in the legislation, are to staff the Economic and Revenue Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for Legislative and Executive staff consistent with the work program. Such analyses are to be nonpartisan and confidential to the extent allowed by law.

The legislation also established the Economic and Revenue Forecast Council to receive and review the general forecasts of local economic activity and the specific forecasts of the revenues that support the City's general government programs and services. The forecasts approved by the Forecast Council by the Director of the Office of Economic and Revenue Forecasts are the official City economic and revenue forecasts and serve as the basis for the estimates of revenues used for the proposed and adopted budgets as described in RCW 35.32A.030 and 35.32A.040, provided that the Mayor or Council has the authority to deviate from the official forecasts as provided in Section 3.44.010. The Forecast Council is composed of the Mayor or designee, the Director of Finance, the Council President or designee, and the Chair of the City Council Finance Committee or designee. If the Council President and the Chair of the Council Finance Committee are the same individual, the position held by the Chair of the Council Finance Committee is determined by the Council President. The Forecast Council selects one member to serve as Chair of the Forecast Council annually.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	830,373	749,118	911,473	875,301
Total Operations	**830,373**	**749,118**	**911,473**	**875,301**
Total Appropriations	**830,373**	**749,118**	**911,473**	**875,301**
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The budget for the Office of Economic and Revenue Forecasts (OERF) fluctuates year-to-year due to the renewal cycle of its forecast data subscriptions and changes with the associated inflationary effects on its services, wages, and central costs. Accordingly, the 2026 Endorsed Budget expected an increase of 21.6% from the 2025 Adopted Budget. Due to adjustments to Citywide wages and retirement contributions, the 2026 Proposed Budget decreases 4.0% from the 2026 Endorsed and increases 16.8% from the 2025 Adopted budgets.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	2026 Budget	FTE
Total 2026 Endorsed Budget	**911,473**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(26,990)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(8,605)	-
SCERS Retirement Contribution Rate Reduction	(577)	-
Total Incremental Changes	**$(36,172)**	**-**
Total 2026 Proposed Budget	**$875,301**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(26,990)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(8,605)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(577)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office of Economic and Revenue Forecasts

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ERF - BO-ER-10000 - Economic and Revenue Forecasts				
00100 - General Fund	830,373	749,118	911,473	875,301
Total for BSL: BO-ER-10000	**830,373**	**749,118**	**911,473**	**875,301**
Department Total	**830,373**	**749,118**	**911,473**	**875,301**
Department Full-Time Equivalents Total*	**3.00**	**3.00**	**3.00**	**3.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Economic and Revenue Forecasts

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	830,373	749,118	911,473	875,301
Budget Totals for ERF	**830,373**	**749,118**	**911,473**	**875,301**

Appropriations by Budget Summary Level and Program

ERF - BO-ER-10000 - Economic and Revenue Forecasts

The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Economic and Revenue Forecasts	830,373	749,118	911,473	875,301
Total	**830,373**	**749,118**	**911,473**	**875,301**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

https://www.seattle.gov/ombud

Department Overview

In 2018 Executive Order 2018-04 created the Office of Employee Ombud (OEO) following the recommendations issued by the Anti-Harassment Inter-departmental Team on improving the City's workplace culture. The OEO's mission is to support City employees in all branches of City government in assessing their concerns regarding workplace conduct that may be considered inappropriate; may constitute harassment, discrimination, or retaliation; and/or is in conflict with the City's Personnel Rules, Citywide workplace expectations, and other City policies.

The OEO provides assistance to City employees through a variety of means including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

The OEO offers trainings and capacity building to City departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner. The OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems or trainings, and shares information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,222,321	1,234,561	1,296,310	1,314,006
Total Operations	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Total Appropriations	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Full-Time Equivalents Total*	6.00	6.00	6.00	6.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget maintains core services for the Office of Employee Ombud (OEO). The department will maintain full staffing levels and will continue its current service levels to City of Seattle employees, including conflict management and resolution, and training and capacity building to departments.

Office of the Employee Ombud

The 2026 Proposed Budget funds the lease of new office space for OEO, as the existing office space will no longer be available for OEO use. OEO will lease new space in the same office building and the suite leased will provide a private, secure environment for the sensitive conversations and activities that OEO facilitates for Seattle employees.

Incremental Budget Changes

Office of the Employee Ombud

	2026 Budget	FTE
Total 2026 Endorsed Budget	**1,296,310**	**6.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(2,477)	-
Proposed Operating		
New Office Space Lease	34,800	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(13,721)	-
SCERS Retirement Contribution Rate Reduction	(906)	-
Reallocation of budget to align with actuals	-	-
Total Incremental Changes	**$17,696**	**-**
Total 2026 Proposed Budget	**$1,314,006**	**6.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(2,477)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

New Office Space Lease

Expenditures $34,800

This item funds the lease of new office space. The Office of the Employee Ombud is in subleased office space that will no longer be available for their use as of Dec. 1, 2025. This additional funding allows OEO to lease a different space within their current building that provides the privacy and security needed for OEO's conflict mediation work.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(13,721)

Office of the Employee Ombud

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(906)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Reallocation of budget to align with actuals

Expenditures -

This item is a cost-neutral reallocation in budget to align with actual expenditures.

Office of the Employee Ombud

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OEO - BO-EM-V10MB - Office of Employee Ombud				
00100 - General Fund	1,222,321	1,234,561	1,296,310	1,314,006
Total for BSL: BO-EM-V10MB	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Department Total	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Department Full-Time Equivalents Total*	**6.00**	**6.00**	**6.00**	**6.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of the Employee Ombud

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,222,321	1,234,561	1,296,310	1,314,006
Budget Totals for OEO	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	427,784	527,565	553,963	553,963
Total Revenues for: 00100 - General Fund		**427,784**	**527,565**	**553,963**	**553,963**
Total OEO Resources		**427,784**	**527,565**	**553,963**	**553,963**

Office of the Employee Ombud

Appropriations by Budget Summary Level and Program

OEO - BO-EM-V10MB - Office of Employee Ombud

The purpose of the Office of Employee Ombud (OEO) Budget Summary Level is to support City of Seattle employees in navigating the City's conflict management system, including processes related to harassment, discrimination, and misconduct. OEO provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive and respectful workplace environment.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Ombud Office	1,222,321	1,234,561	1,296,310	1,314,006
Total	**1,222,321**	**1,234,561**	**1,296,310**	**1,314,006**
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Retirement

Jeff Davis, Executive Director

(206) 386-1293

http://www.seattle.gov/retirement/

Department Overview

Seattle Retirement includes two separate member funds, the Seattle City Employees' Retirement System (SCERS), which manages and administers a 401(a) defined benefit plan, and the voluntary Deferred Compensation Program, which manages and administers a 457(b) plan.

SCERS has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 9,800 active employee members, 3,700 terminated employee members and 7,700 retired employee members participate in the plan.

The provisions of the plan are set forth in Chapter 4.36 of the Seattle Municipal Code. The plan is a "defined benefit plan" which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Beginning in 2025, Seattle Retirement also became the administrator of the City's Deferred Compensation Program, previously administered by the Seattle Department of Human Resources (SDHR). Both SCERS and the City's Deferred Compensation Program retain their independent identities while sharing leadership.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the two benefit systems and not the payment of benefits or investment management fees.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	-	698,016	729,739	716,409
Other Funding - Operating	9,597,151	15,286,700	15,815,720	15,669,648
Total Operations	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Total Appropriations	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Full-Time Equivalents Total*	30.50	33.50	33.50	33.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Retirement

Budget Overview

The Seattle City Employees' Retirement System (SCERS) relies on the long-term health of its assets to sustain its long-term financial obligations to SCERS members. The long-term health of SCERS is measured by the annual January 1 funding status, a percentage that represents the value of the asset portfolio over the reserves needed to pay retirement benefits to employees.

As of January 1, 2025, SCERS net assets are valued at $4.4 billion with a 76.0% funded status. This is an increase from 75.8% in 2024. SCERS funding status has generally increased steadily since 2010 due to changes SCERS has made to positively impact the funding status over the long-term.

Annual Contributions: The plan's actuaries determine an "annual required contribution" (ARC) into SCERS so its assets grow in tandem with pension costs, which rise as new employees join SCERS, wages increase, and retirees live longer. In 2024 SCERS and the City enhanced the plan by revising its ARC calculation so SCERS will be fully funded after a fixed 30-year period beginning January 1, 2013 and ending January 1, 2043. The annual required contribution is composed of two parts: employee contributions, which are established by the City's labor agreements; and employer contributions. Employer contribution amounts are reflected in departmental budgets throughout the 2026 Proposed Budget.

Investment Return Assumption: In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. In January 2020, SCERS decreased this assumption to 7.25%; and in January 2023, SCERS decreased the assumption further to 6.75%. This assumption raised the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

Asset Smoothing: SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

Pension Plan for New Employees Hired On or After January 1, 2017: The City began evaluating plan changes in 2012 to reduce the cost of the plan for employees and the City, thereby enhancing SCERS' fiscal stability over the long run, while still maintaining an adequate retirement benefit for employees. In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there is an estimated 3.8% combined savings for annual employer and employee contributions. Members of the new plan will contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. Given the lower contributions into the plan, the SCERS II plan will provide a retirement benefit lower than the SCERS I plan, but consistent with the design of the current SCERS I plan.

The 2026 Proposed Budget for the management of SCERS and the Deferred Compensation Program includes an appropriation decrease of $159,401. This decrease consists of annual adjustments for internal City service costs and wage increases.

Incremental Budget Changes

Seattle Retirement

	2026 Budget	FTE
Total 2026 Endorsed Budget	**16,545,459**	**33.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(63,830)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(89,611)	-
SCERS Retirement Contribution Rate Reduction	(5,961)	-
Fund Balancing Adjustment	-	-
Total Incremental Changes	**$(159,401)**	**-**
Total 2026 Proposed Budget	**$16,386,058**	**33.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(63,830)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(89,611)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(5,961)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and

investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Fund Balancing Adjustment

Revenues	$(146,072)

This is a technical item to record a fund balancing entry for the Employees' Retirement Fund.

Seattle Retirement

Expenditure Overview

RET - BO-RE-R1E00 - Employee Benefit Management				
61030 - Employees' Retirement Fund	9,597,151	15,286,700	15,815,720	15,669,648
Total for BSL: BO-RE-R1E00	**9,597,151**	**15,286,700**	**15,815,720**	**15,669,648**
RET - BO-RE-R2E000 - Deferred Comp Management				
00100 - General Fund	-	698,016	729,739	716,409
Total for BSL: BO-RE-R2E000	**-**	**698,016**	**729,739**	**716,409**
Department Total	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**
Department Full-Time Equivalents Total*	**30.50**	**33.50**	**33.50**	**33.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Retirement

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	-	698,016	729,739	716,409
61030 - Employees' Retirement Fund	9,597,151	15,286,700	15,815,720	15,669,648
Budget Totals for RET	**9,597,151**	**15,984,716**	**16,545,459**	**16,386,058**

Seattle Retirement

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	-	698,016	729,739	729,739
Total Revenues for: 00100 - General Fund		**-**	**698,016**	**729,739**	**729,739**
360010	Investment Interest	42,981,744	-	-	-
360030	Securities Lending Revenue	13,222	-	-	-
360090	Realized Gains/Losses On Invm	96,387,677	-	-	-
360120	Security Lending Income Gasb 2	64,491	-	-	-
360210	Oth Interest Earnings	31,723	-	-	-
360230	Dividend Income	17,734,102	-	-	-
360240	Other Investment Income	15,575,600	-	-	-
360430	Employr Pnsn Contributions	176,955,331	11,334,594	11,863,614	11,863,614
360440	Employr Dth Ben Contribution	172,781	-	-	-
360450	Emplyee Pnsn Contribution	103,125,223	3,952,106	3,952,106	3,952,106
360460	Emplyee Dth Ben Contribution	173,166	-	-	-
360900	Miscellaneous Revs-Other Rev	396,461	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**453,611,521**	**15,286,700**	**15,815,720**	**15,815,720**
400000	Use of/Contribution to Fund Balance	-	-	-	(146,072)
Total Resources for:61030 - Employees' Retirement Fund		**453,611,521**	**15,286,700**	**15,815,720**	**15,669,648**
Total RET Resources		**453,611,521**	**15,984,716**	**16,545,459**	**16,399,387**

Seattle Retirement

RET - BO-RE-R1E00 - Employee Benefit Management

The purpose of the Employees' Retirement Budget Summary Level is to manage and administer retirement assets and benefits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Benefit Management	9,597,151	15,286,700	15,815,720	15,669,648
Total	**9,597,151**	**15,286,700**	**15,815,720**	**15,669,648**
Full-time Equivalents Total*	30.50	30.50	30.50	30.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

RET - BO-RE-R2E000 - Deferred Comp Management

The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Deferred Compensation Management	-	698,016	729,739	716,409
Total	**-**	**698,016**	**729,739**	**716,409**
Full-time Equivalents Total*	-	3.00	3.00	3.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

http://www.seattle.gov/ethics/

Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code. The Commission also administers and funds the Democracy Voucher Program.

The Commission's work on behalf of the City of Seattle centers around five main lines of business:

Ethics Code: The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code.

Whistleblower Code: The Commission helps to protect an employee's right to report improper governmental action and to be free from retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

Elections Code: The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public, and since 1995, the Commission has published campaign financing information on its website. The Commission also produces a video voters' guide with King County and the Seattle Channel.

Lobbying Regulations: The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that residents know who is lobbying and how much is being spent on lobbying activities. The Commission also enforces compliance with the lobbying regulations.

Democracy Voucher Program: The Commission administers the Democracy Voucher Program which was approved with the passage of I-122 in November 2015 and renewed with the passage of Seattle Proposition 1 in August 2025. The program provides vouchers to eligible Seattle residents so that they can contribute to candidates for City office who qualify to participate in the program.

Ethics and Elections Commission

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	1,483,195	1,469,527	1,544,691	1,533,091
Other Funding - Operating	2,168,891	10,262,810	3,097,544	3,091,560
Total Operations	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
Total Appropriations	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
Full-Time Equivalents Total*	9.40	9.40	9.40	9.40

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2026 Proposed Budget for the Seattle Ethics and Elections Commission maintains investments at current service levels. The appropriations from the Election Voucher Fund vary with the election cycle and are therefore lower in 2026 because no Citywide elections are scheduled.

The 2026 Proposed Budget also includes revenues associated with Seattle Proposition 1 which was approved by voters in August 2025. Proposition 1 renews the Democracy Voucher program for ten years.

Incremental Budget Changes

Ethics and Elections Commission

	2026 Budget	FTE
Total 2026 Endorsed Budget	**4,642,235**	**9.40**
Baseline		
Citywide Adjustments for Standard Cost Changes	4,595	-
Proposed Technical		
Election Voucher Fund Revenue	-	-
Bargained Annual Wage Adjustment to Base Budget	(21,270)	-
SCERS Retirement Contribution Rate Reduction	(908)	-
Contribution to/Use of Fund Balance	-	-
Total Incremental Changes	**$(17,583)**	**-**
Total 2026 Proposed Budget	**$4,624,652**	**9.40**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $4,595

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Election Voucher Fund Revenue

Revenues $4,441,500

This ongoing item increases revenues in the Election Voucher Fund. In the August 2025 election, voters approved City of Seattle Proposition 1. This measure renews the Democracy Voucher program for 10 years. This technical item adds the revenue associated with this measure to the 2026 Proposed Budget. Revenues accrue over multiple years and are primarily spent during election years. The next significant election year is 2027.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(21,270)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index

(CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(908)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Contribution to/Use of Fund Balance

Revenues $(1,349,940)

This is a technical item to balance the revenues and expenditures for the Election Vouchers Fund.

Ethics and Elections Commission

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ETH - BO-ET-V1T00 - Ethics and Elections				
00100 - General Fund	1,483,195	1,469,527	1,544,691	1,533,091
Total for BSL: BO-ET-V1T00	**1,483,195**	**1,469,527**	**1,544,691**	**1,533,091**
ETH - BO-ET-VT123 - Election Vouchers				
12300 - Election Vouchers Fund	2,168,891	10,262,810	3,097,544	3,091,560
Total for BSL: BO-ET-VT123	**2,168,891**	**10,262,810**	**3,097,544**	**3,091,560**
Department Total	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**
Department Full-Time Equivalents Total*	**9.40**	**9.40**	**9.40**	**9.40**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Ethics and Elections Commission

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	1,483,195	1,469,527	1,544,691	1,533,091
12300 - Election Vouchers Fund	2,168,891	10,262,810	3,097,544	3,091,560
Budget Totals for ETH	**3,652,086**	**11,732,337**	**4,642,235**	**4,624,652**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	2,940,520	3,000,000	-	4,441,500
Total Revenues for: 12300 - Election Vouchers Fund		**2,940,520**	**3,000,000**	**-**	**4,441,500**
400000	Use of/Contribution to Fund Balance	-	7,262,810	3,097,544	(1,349,940)
Total Resources for:12300 - Election Vouchers Fund		**2,940,520**	**10,262,810**	**3,097,544**	**3,091,560**
Total ETH Resources		**2,940,520**	**10,262,810**	**3,097,544**	**3,091,560**

Ethics and Elections Commission

Appropriations by Budget Summary Level and Program

ETH - BO-ET-V1T00 - Ethics and Elections

The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Ethics and Elections	1,483,195	1,469,527	1,544,691	1,533,091
Total	**1,483,195**	**1,469,527**	**1,544,691**	**1,533,091**
Full-time Equivalents Total*	5.90	5.90	5.90	5.90

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

ETH - BO-ET-VT123 - Election Vouchers

The purpose of the Election Voucher Budget Summary Level is to pay costs associated with implementing, maintaining and funding a program for providing vouchers to eligible Seattle residents that they can use to contribute to candidates for City office who qualify to participate in the Election Voucher program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Election Vouchers	2,168,891	10,262,810	3,097,544	3,091,560
Total	**2,168,891**	**10,262,810**	**3,097,544**	**3,091,560**
Full-time Equivalents Total*	3.50	3.50	3.50	3.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Finance and Administrative Services

Kiersten Grove, Director

(206) 386-0041

https://www.seattle.gov/finance-and-administrative-services

Department Overview

Department of Finance and Administrative Services (FAS) Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information, or even adopting a new pet. The department's 500-plus employees span across 10 divisions and work behind-the-scenes providing critical functions, like managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau, and making sure minority-owned businesses can equitably compete for City contracts.

Broadly, FAS' work can be split into three categories.

Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center, and the six neighborhood customer service centers located throughout the City. Over the phone, online, and in person, customers can get information, request services, pay bills, resolve problems, and voice opinions. The department also oversees the Find It, Fix It app, which operates similar to a 311 line for the City. In addition, FAS oversees the City's efforts to comply with Title II of the Americans with Disabilities Act. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners, and connects pets with their forever homes through adoption.

Regulatory Services

FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS issues regulatory licenses for certain business types, including taxis, transportation network companies and for-hire vehicles, adult entertainment venues, door-to-door salespeople, short-term rentals, recreational cannabis establishments, and trade shows—and enforces requirements related to those licenses. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for tows on private property, as well as ensuring that consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect, and abuse. As the central coordinator for City purchasing and contracting, FAS establishes policies and procedures to ensure fair competition for City-funded procurements and oversees programs to ensure everyone in the community has equitable access to compete for contracts and work on City-funded projects. These efforts include the citywide women- and minority-owned business (WMBE) program, which works to support equitable access to City contracting opportunities for women- and BIPOC-owned businesses. FAS also administers the City's Priority Hire program to increase employment within the construction trades among women, people of color, and those living in economically distressed ZIP codes.

Operational Services

FAS builds, manages, and maintains many City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police stations. When departments need to acquire property or when the City no longer has a purpose for a property, FAS is responsible for managing the acquisition or disposition of the property. FAS also maintains the City's 4,000-vehicle fleet, which includes police patrol cars, fire engines, and heavy equipment. FAS' budget is split into the following 10 divisions:

Department of Finance and Administrative Services

Public-Facing Divisions

- **Consumer Protection** regulates 21 specific business types, including short-term rentals, adult entertainment, cannabis businesses, taxis, for-hire or TNC vehicles, and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers.
- **Purchasing and Contracting** manages bids, public works, and contracting needs. The division also supports the City's race and social justice initiative by expanding contracting equity for women- and minority-owned businesses and supporting labor equity on City construction projects.
- **Seattle Animal Shelter** promotes safety and animal welfare by enforcing animal laws, operating sheltering and adoption programs, managing a spay and neuter clinic, and providing care and services for over 5,000 animals annually.

Internal-Facing Divisions

- **Accounting and Budget Services** provides everything from budget oversight to financial planning for FAS, other small departments, and City executive offices to create transparent, understandable financial reports.
- **Capital Development** plans, designs, and builds City structures, facilities and workspaces in a manner that is fiscally responsible, environmentally sustainable, and responsibly compliant with equal access for all.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops, and police and fire stations.
- **Fleet Management** leads the procurement, maintenance, and fueling for the City's 4,000-plus vehicle fleet, providing safe, cost-effective services, and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative, and safe work environment.
- **Real Estate and Planning Services** manages citywide real estate portfolio development. The team acquires, disposes of and leases real property for public purposes. The team also collaborates with City departments on real estate transactions and coordinates department emergency planning.

Across divisions, the **Director's Office** provides leadership and coordination and oversees policy and equity, the Americans with Disabilities Title II program and the public disclosure program.

Internal service operations in FAS are primarily supported through charges to other City departments and, in some cases such as when the City leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, the Weights and Measures program, and for-hire driver licenses.

The Office of City Finance (OCF) Overview

The Office of City Finance (OCF) is an autonomous independent office within FAS. OCF is responsible for the financial operations of the City of Seattle. Working in partnership with the City's Budget Director, OCF oversees the City's financial control functions and enterprise reporting responsibilities. City Finance, which includes approximately 120 employees, manages enterprise-wide transaction programs and is comprised of the following divisions: License and Tax Administration, Treasury Services, Business Systems, Citywide Accounting and Payroll, Risk Management and Claims Processing, Debt Management and Policy and Partnerships. OCF also supports the City Council and its staff by providing financial information and technical expertise as they develop financial policies. The City Finance Director, a member of the Mayor's Cabinet, serves on the board of the City's retirement systems and is a voting member of the

City's Economic and Revenue Forecast Council. Most of the work of OCF is funded by the FAS Operating Fund. The General Fund supports administration of the City's taxes and business licensing services.

The Office of City Finance divisions are as follows:

- License and Tax Administration manages the City's taxes, including Business & Occupation (B&O) and the Payroll Expense Tax, the City business licensing process and collects more than $500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the City.

- Treasury Services receives, processes, reconciles, and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the legal stewards of the City's cash assets.

- Business Systems manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft and Workday, as well as across multiple jurisdictions in Western Washington.

- Citywide Accounting and Payroll prepares the City's Annual Comprehensive Financial Report and other reports required by the State and Federal governments to facilitate transparency in the City's 420,000 plus annual transactions. The division also implements standard accounting practices and manages all payroll.

- Risk Management and Claims Processing reviews City contracts to specify appropriate insurance levels, advises City departments on how to reduce or avoid loss, adjusts claims for damages filed and administers all City insurance policies and the City's self-insurance program.

- Debt Management manages the City's bond issuance programs – including minimizing debt service and issuance costs, retaining the highest practical credit rating, and maintaining full and complete financial disclosure and reporting

Organizational Structure

In addition to the central FAS services mentioned above there are several budgetary units across the City for which FAS is not directly responsible for staffing or service provision but are housed within the FAS budget. For these areas FAS works with the City Budget Office to facilitate resource requests and financial plans when required. Those units are:

- **Judgment and Claims**, which provides for the payment of legal claims and suits brought against the City government and is now part of the Office of City Finance.

- **Jail Services,** which provides for the booking, housing, transporting, and guarding of City inmates who are adults charged with or convicted of misdemeanor crimes alleged to have been committed within City limits.

- **Indigent Defense Services**, which secures legal defense services, as required by state law, for indigent people facing criminal charges in Seattle Municipal Court.

Transit Benefits, which pays for the transit benefits offered to City employees and is part of the Office of City Finance.

Department of Finance and Administrative Services

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	60,718,528	69,801,063	71,774,817	70,930,562
Other Funding - Operating	499,161,551	333,169,816	324,691,467	327,456,202
Total Operations	**559,880,079**	**402,970,879**	**396,466,284**	**398,386,764**
Capital Support				
General Fund Support	47,721	-	-	-
Other Funding - Capital	80,440,534	61,070,729	41,789,358	50,991,237
Total Capital	**80,488,254**	**61,070,729**	**41,789,358**	**50,991,237**
Total Appropriations	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**
Full-Time Equivalents Total*	637.50	631.50	631.50	627.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

As an internal services department, the Department of Finance and Administrative Services (FAS) supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund. The Office of City Finance (OCF) is included in the FAS budget but acts as an independent office within FAS and reports up a separate chain of management.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues and available fund balances were used to mitigate cost increases.

The budget includes using $7.6 million in FAS Operating Fund balance on a one-time basis to mitigate rate increases. The fund balance is used to cover inflationary costs for contracts supporting financial systems, increased costs for utilities, higher external vendor maintenance costs, increased facilities maintenance costs, and other operational increases.

The budget also includes minor operating reductions in OCF which includes the reduction of a vacant position and reducing non-labor operating budget in Licensing and Tax Administration.

The budget enhances staffing in key areas using existing budget, non-general fund resources or new revenues. Overall, the budget adds 14 positions in FAS and OCF. The changes include the following:

- 4 positions to implement proposed changes to the Business and Occupation (B&O) tax (OCF);
- 2 positions for the ongoing implementation of the Social Housing Tax (OCF);
- 2 positions to increase human resources capacity (OCF);
- 1 position for expansion of the Joint Enforcement Team (JET);
- Reinstating an accounting and payroll position (OCF);

- 3 mechanic positions for City Light fleet maintenance (FAS); and
- Making permanent an Animal Shelter Veterinary Assistant position (FAS).

The position increases are offset by the removal of 12.5 positions for positions that were unfunded in the 2025-2026 Adopted Budget but received a six-month extension from the City Council. The budget also removes two unfunded CLFR positions and transfers three parking pay station positions from OCF to SDOT.

In capital investments, FAS's Proposed 2026-31 Capital Improvement Program (CIP) includes new funding for critical asset preservation projects with a focus on energy efficiency and decarbonization. The Proposed CIP also adds additional funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe.

FAS will use existing CIP budget to move forward with planning and design for a new Seattle Animal Shelter (SAS). The current SAS facility is too small for the Shelter's operations and has significant maintenance and repair needs. A much larger, updated facility is needed to serve current and future animal populations and meet industry standards to reduce animal stress, provide humane space needs, ensure staff efficiency and improve veterinary services. FAS will use up to $950,000 from the existing CIP budget for the Animal Shelter to complete programming and predesign work with consultants and engineers to plan for a new animal shelter facility. The work will include stakeholder collaboration and site masterplan options analysis.

Other Budget Issues:

The City has a long-term inter-local agreement with King County for jail services. However, since COVID-19, King County restricted bookings. The City intended to use the South Correctional Entity (SCORE) facility to book defendants restricted by King County and appropriated ongoing funds in the 2025 Adopted Budget for this purpose. In January of 2025 booking restrictions were lifted by King County and this funding is no longer required.

Incremental Budget Changes

Department of Finance and Administrative Services

	2026 Budget	FTE
Total 2026 Endorsed Budget	**438,255,642**	**631.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	-	-
Contract-specific Inflation	(3,249)	-
Debt Service Adjustment	504,092	-
Fleet Capital Adjustment	1,361,153	-
Fort Lawton Ongoing Security & Maintenance	586,000	-
Increased External Vendor Maintenance and Facilities Operations Budgets	2,266,200	-
Increased Utility Costs	100,000	-
Labor Inflation	581,268	-
Office of City Finance Contract-specific Inflation	1,234,593	-
Zero Out Capital Development Operating	597,954	-
Proposed Operating		

Joint Enforcement Team Expansion	235,827	1.00
Increase Fleet Maintenance Capacity for Seattle City Light	614,233	3.00
Increase Facilities Maintenance	1,000,000	-
B&O Tax Change Implementation	1,150,000	4.00
Social Housing Tax Implementation	484,593	2.00
Creation of Office of City Finance Human Resources Unit	-	2.00
Reinstate Citywide Accounting and Payroll Position	-	1.00
Make Permanent Animal Shelter Veterinary Assistant	-	1.00
Extend Sunset Positions in the Seattle Animal Shelter	-	-
Inflation Increase to Public Defense ILA	550,000	-
Reduction in Jail Services Funds	(2,913,132)	-
Reduction in License and Tax Administration Non-Labor Budget	(39,516)	-
Reduction of Vacant Treasury Strategic Advisor	(160,097)	(1.00)
Transfer One Seattle Day of Service	(250,000)	-
Transfer Parking Meter Collections Unit to SDOT	(348,059)	(3.00)
Increase for Vehicle Parts Expenditures	130,867	-
Decrease in Fuel Usage Projections	(2,275,871)	-
Pay Compression & Inversion Adjustments	266,911	-
Judgement and Claims Central Cost Alignment	458,000	-
Proposed Capital		
Increase Asset Preservation for Citywide Facilities	1,800,000	-
Municipal Energy Efficiency Program Adjustments for 2026	195,000	-
Waterfront Operations and Tribal Interpretive Center (Bakun Building)	-	-
Proposed Technical		
Align Budget to Proposed Central Cost Manual	(1,314,309)	-
Bargained Annual Wage Adjustment to Base Budget	(1,039,051)	-
CCM Revenue Alignment	-	-
Central Cost Manual Changes	(148,794)	-
CIP Technical Adjustments	(3,623,000)	-
CIP Technical Adjustments - Appropriate Discretionary REET	-	-
CIP Technical Adjustments - Bond Alignment	10,829,879	-
LTGO Cost of Issuance Adjustment	(2,023,732)	-
Non-rate revenue adjustments	-	-
Operating Technical Adjustments - Debt Service Alignment	(1,008,036)	-
Position Technical Adjustments	-	(12.50)
Reduce Unfunded CLFR Positions	-	(2.00)
SCERS Retirement Contribution Rate Reduction	(254,366)	-
UTGO Refunding Cost of Issuance	1,577,000	-
Revenue Adjustments for Use of Fund Balance	-	-

Fund Balancing Entries	-	-
Total Incremental Changes	**$11,122,359**	**(4.50)**
Total 2026 Proposed Budget	**$449,378,001**	**627.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures -

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Contract-specific Inflation

Expenditures $(3,249)

This item decreases appropriation across the Department of Finance and Administrative Services to reflect inflation associated with the Benaroya contract which is dependent on the Consumer Price Index (CPI).

Debt Service Adjustment

Expenditures	$504,092
Revenues	$(611,736)

This item increases appropriation in the Department of Finance and Administrative Services to reflect updates to debt services payments including new issuances, re-issuances and adjustments due to fluctuation of the debt schedule. This item used fund balance from the FAS Operating Fund.

Fleet Capital Adjustment

Expenditures	$1,361,153
Revenues	$(326,852)

This item increases appropriation authority in the Fleet Capital Fund to reflect the anticipated expenditures in the coming budget year.

Fort Lawton Ongoing Security & Maintenance

Expenditures	$586,000
Revenues	$586,000

This item increases appropriation for the increased costs of maintaining the Fort Lawton property. Vandalism of the property has resulted in the need to increase maintenance and security costs above the baseline budget of $428,745 FAS bills OH and SPR for these costs.

Increased External Vendor Maintenance and Facilities Operations Budgets

Expenditures	$2,266,200
Revenues	$2,266,200

This item adds $2 million for external vendor maintenance costs and about $200,000 for facilities operations to pay for increased King County assessment fees. The base budget for vendor maintenance is approximately $2 million, but actual costs have been approximately $4 million. This item uses fund balance from the FAS Operating Fund.

Increased Utility Costs

Expenditures	$100,000

This item reflects increased utility costs for natural gas and recycling which have gone up by 12.3% and 8.1% respectively. This item uses fund balance from the FAS Operating Fund.

Labor Inflation

Expenditures	$581,268

This item updates the budget to reflect increases in workers' compensation costs, pooled benefits, and adjustments related to executed labor contracts. This item is funded with fund balance from the FAS Operating Fund.

Office of City Finance Contract-specific Inflation

Expenditures	$1,234,593

This item reflects increased costs for several contracts withing the Office of City Finance (OCF). OCF has several contracts that support citywide financial programs, and this increase is necessary for key citywide systems that support critical operating infrastructure for the City's financial system. This item is funded with fund balance from the FAS Operating Fund.

Zero Out Capital Development Operating

Expenditures	$597,954

This item is a technical adjustment to return the Capital Operating Budget to $0 after updates to the budget for Central Cost Manual (CCM) charges resulted in a negative budget.

Proposed Operating

Joint Enforcement Team Expansion

Expenditures	$235,827
Position Allocation	1.00

This item adds budget and a position for the expansion of the Joint Enforcement Team (JET). This is a joint effort between the Department of Finance and Administrative Services, Seattle Police Department, Seattle Fire Department, and the Seattle Department of Transportation. The base budget for JET operations in 2025 is $220,000. This item is a 107% increase in the budget. The 2026 Proposed Budget also includes increases in SFD and SDOT, for a total JET budget across departments of $762,000, bringing the ongoing JET budget to approximately $1 million. The Joint Enforcement Team conducts inspections of nightclubs, bars, restaurants, and other businesses (adult entertainment, massage parlors, mobile food vendors, special events) at peak after-hours times to help them maintain a safe environment for patrons and the community. JET also checks for compliance with regulatory and license codes. These investments will ultimately enhance staffing for increased inspections each month and broaden the training opportunities available for nightlife businesses.

Increase Fleet Maintenance Capacity for Seattle City Light

Expenditures	$614,233
Position Allocation	3.00

This item adds 3.0 FTE Auto Mechanics focused on providing maintenance for Seattle City Light vehicles and equipment. FAS has 58 FTE mechanics that provide maintenance for the City's fleet. In total, adding these positions increases capacity by 4,500 mechanic service hours. The increased capacity will allow the City to better meet obligations to properly maintain the fleet. The majority of these ongoing costs will be paid by City Light.

Increase Facilities Maintenance

Expenditures	$1,000,000
Revenues	$1,000,000

This item reflects a $1 million increase in facility maintenance costs driven by the growing needs of aging buildings. Routine maintenance was largely deferred during the 2020 COVID-19 pandemic, and the Facility Operations Division could not fully address the backlog until 2023. Rising vendor and material costs have further strained the budget, creating the need for supplemental support. Most of the facilities requiring maintenance support critical public services like fire stations and police precincts. This item uses fund balance from the FAS Operating Fund.

B&O Tax Change Implementation

Expenditures	$1,150,000
Position Allocation	4.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds budget for one-time and ongoing administrative costs in the implementation of the Business & Occupation tax changes. One-time funding supports 1 temporary Management System Analyst Sr. role and changes to the FileLocal system. The ongoing budget supports communications, outreach, and customer service needs related to the B&O Tax system changes including 1.0 FTE Outreach Coordinator and 3.0 FTEs as Customer Service Representatives.

Social Housing Tax Implementation

Expenditures	$484,593
Revenues	$484,593
Position Allocation	2.00

This item reflects an increase in funding to implement the voter approved Social Housing Tax. The additional budget will support on-going system maintenance costs, annual licensing, and the staffing of 2.0 FTEs Customer Service Representatives. This tax was established under Initiative 137.

Creation of Office of City Finance Human Resources Unit

Position Allocation	2.00

This item creates a new Human Resources (HR) Unit within the Office of City Finance by adding 1.0 FTE Manager 2 and 1.0 FTE Strategic Advisor 2. Until now, OCF's HR needs have been met with a Term-Limited Temporary (TLT) Manager and a Recruitment/Benefits Specialist position, both of which were absorbed by the department's base

budget. With those temporary positions now expiring without the option to extend, dedicated ongoing staff are needed to provide consistent HR capacity and support.

Reinstate Citywide Accounting and Payroll Position

Position Allocation 1.00

This item restores an accounting position in OCF which was removed in the 2025 Adopted and 2026 Endorsed Budget. This position is needed for payroll support, including the ongoing implementation of the Workday system.

Make Permanent Animal Shelter Veterinary Assistant

Position Allocation 1.00

This item adds 1.0 FTE Veterinarian Assistant to Seattle Animal Shelter's (SAS) Veterinarian Services team. This action makes permanent a Term-Limited Temporary (TLT) position that was hired in 2023 and is set to expire with no option to extend. The position is funded through the Animal Shelter's base budget, and no additional funding is needed.

Extend Sunset Positions in the Seattle Animal Shelter

Position Allocation -

This item extends the sunset date for 2.0 FTE in the Seattle Animal Shelter. This item maintains current levels of support for newly arrived animals with a Behaviorist and maintains the foster care program with a Foster Care Coordinator. These positions are funded by the Animal Shelter Donation Fund.

Inflation Increase to Public Defense ILA

Expenditures $550,000

The City has an inter-local agreement (ILA) with King County to provide indigent defense services for the City's misdemeanants adjudicated through Seattle Municipal Court. The current ILA is through 2027 with an extension provision allowing for mutual agreement of an additional five years (through 2032). This item increases appropriation to Public Defense Services due to anticipated inflation as per the ILA.

Reduction in Jail Services Funds

Expenditures $(2,913,132)

This item reduces ongoing appropriation for Jail Services related to an anticipated interlocal agreement (ILA) with the South Correctional Entity (SCORE) funded in the 2025 Adopted Budget that was not executed.

The City has a long-term inter-local agreement (ILA) with King County to provide jail services for the City's misdemeanants through 2030. King County instituted booking restrictions since March of 2020 limiting the number of bookings the Seattle Police Department (SPD) could bring to the King County Jail. The SCORE facility was going to be used to book and hold misdemeanants arrested for offenses that fell outside King County jail booking restrictions. Subsequently, King County lifted booking restrictions in January of 2025, and the City can book all misdemeanors without restriction. The SCORE facility agreement was never executed, and this funding is no longer required.

Reduction in License and Tax Administration Non-Labor Budget

Expenditures	$(39,516)

This item reduces the Office of City Finances General Fund non-labor budget in the License and Tax Administration program. This is a reduction of 3% of the non-labor budget and will not have a material impact on program operations.

Reduction of Vacant Treasury Strategic Advisor

Expenditures	$(160,097)
Position Allocation	(1.00)

This item reduces 1.0 FTE vacant Strategic Advisor position within the OCF Treasury program. The position is no longer needed as OCF has moved to a different model of providing the same services.

Transfer One Seattle Day of Service

Expenditures	$(250,000)

This ongoing, budget-neutral item transfers the budget for the One Seattle Day of Service from the Department of Finance and Administrative Services to the Department of Neighborhoods. The One Seattle Day of Service is an all ages, all abilities, citywide volunteer day of service and engagement that helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving solutions. Beginning in 2026, DON will be the primary department coordinating and implementing this event.

Transfer Parking Meter Collections Unit to SDOT

Expenditures	$(348,059)
Position Allocation	(3.00)

This item reflects the transfer of the Parking Meter Collections Unit to the Seattle Department of Transportation. While there have been significant increases in the use of digital parking meters there remains a need for cash acceptance. The transfer of the Parking Meter Collection team to SDOT will allow for better management and understanding of the team’s operations.

Increase for Vehicle Parts Expenditures

Expenditures	$130,867

This item reflects an increase in anticipated vehicle part expenditures. The increase is based on a three-year purchasing average and adjusts for annual cost increases in its projection of vehicle part expenditure. This item used fund balance from the FAS Operating Fund.

Decrease in Fuel Usage Projections

Expenditures	$(2,275,871)

This item reflects a decrease of $2.2 million in anticipated fuel usage and costs. The 2026 endorsed budget was based on higher projected fuel prices which have since declined.

Pay Compression & Inversion Adjustments

Expenditures	$266,911

Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles. The Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation to correct for inversion and/or compression for the Animal Control Officer and Shop Operations Supervisor job classification(s), and impact pay for nine positions within the department. This item uses fund balance from the FAS Operating Fund balance in 2026, and the ongoing cost will be included in the 2027 rate adjustments.

Judgement and Claims Central Cost Alignment

Expenditures	$458,000
Revenues	$458,000

This item aligns appropriations with expected revenue as proposed in the Central Cost Manual (CCM) for 2026.

Proposed Capital

Increase Asset Preservation for Citywide Facilities

Expenditures	$1,800,000

This item adds Real Estate Excise Tax (REET) funding for asset preservation for facilities outside the downtown core. The asset preservation program is supported by rates charged to departments for space/rent, but the amount collected is not enough to fully cover the asset preservation needs at City facilities. The additional REET appropriation will be used to fund small energy efficiency and decarbonization projects.

Municipal Energy Efficiency Program Adjustments for 2026

Expenditures	$195,000

This item adds $195,000 to Real Estate Excise Tax (REET) I revenue for the Municipal Energy Efficiency Program (MEEP). In 2026, a total of $1.5 million in REET I and $146,473 in General Fund will support MEEP, a program for energy upgrades in municipal buildings coordinated by the Office of Sustainability and Environment. This action shifts $195,000 from Seattle Center, as programmed in the 2026 Endorsed Budget, to Finance and Administrative Services, in alignment with programmatic updates to scheduled upgrades.

Waterfront Operations and Tribal Interpretive Center (Bakun Building)

Expenditures	-

This item amends the Waterfront Operations and Tribal Interpretive Center CIP Project to account for new estimates based on 30% design. This project planning phase accounts for major design elements, material, and labor cost estimates as well as taking into account the Downtown 2026 FIFA World Cup construction moratorium disruptions. This will increase appropriation authority by $7 million in 2027 financed by the Limited Tax General Obligation (LGTO) bonds.

The Bakun Building was purchased to be the Waterfront Park operations office and provide a cultural space for the Muckleshoot Indian Tribe. The Bakun Building purchase and renovation fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliott Bay Seawall to provide space for a Tribal Interpretive Center rent free in perpetuity.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. .

Department of Finance and Administrative Services

Proposed Technical

Align Budget to Proposed Central Cost Manual

Expenditures	$(1,314,309)
Revenues	$(1,314,309)

This is a reduction based on central costs.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(1,039,051)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

CCM Revenue Alignment

Revenues	$(936,670)

This item adjusts revenue in the Department of Finance and Administrative Services' to align with the approved Central Cost Manual for 2026.

Central Cost Manual Changes

Expenditures	$(148,794)

This item reflects adjustments to the Department of Finance & Administrative Services (FAS's) rate of revenue and external revenues resulting from FAS's baseline cost adjustments.

CIP Technical Adjustments

Expenditures	$(3,623,000)
Revenues	-

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). To align with updated REET I spend plans, this item abandons $1.6 million of 2025 REET I and moves appropriation to 2027. This also move $953,000 from 2026 appropriation to 2027, increasing 2027 REET I appropriation up by 2.5 million. The technical changes are necessary for alignment with the current ADA Improvement plan.

CIP Technical Adjustments - Appropriate Discretionary REET

Expenditures	-

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item appropriates discretionary REET 1 to 2029-2031 based on the City Budget Office process guidance.

CIP Technical Adjustments - Bond Alignment

Expenditures	$(735,801)

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP).

CIP Technical Adjustments - Bond Alignment

Expenditures	$11,565,680

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item aligns the Fire Station 31 Replacement appropriation with the 2025 bond issuance moving $9.6 million to 2026. It also reduces appropriation in 2015 and 2016 bonds. Additionally, this item moves 2025 bond issuances to 2026 to all appropriation budget for the Drive Clean Seattle Fleet Electric Vehicle Infrastructure, Electrical Infrastructure Upgrades and Waterfront Operation and Tribal Interpretive Center. Moving $1.0 million, $1.5 million and $4.2 million respectively.

LTGO Cost of Issuance Adjustment

Expenditures	$(2,023,732)
Revenues	$(2,023,732)

This budget change is a technical adjustment to appropriation related to the Cost of Issuance for the 2026 LTGO Bond Issuance.

Non-rate revenue adjustments

Revenues	$(61,639)

This item adjusts non-rates revenue in the Department of Finance and Administrative Services to recognize changing expectations for external revenue.

Operating Technical Adjustments - Debt Service Alignment

Expenditures	$(1,008,036)

This item makes baseline adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Operating Budget to align debt service with bond issuances.

Position Technical Adjustments

Position Allocation	(12.50)

This item is a technical action that implements positions reductions made in the 2025 Adopted Budget. As part of the 2025 Budget process, City Council extended employment through June 2025 for these employees.

Reduce Unfunded CLFR Positions

Position Allocation	(2.00)

This item removes 2.0 full-time positions in the Department of Finance and Administrative Services (FAS) which were funded with federal Coronavirus Local Fiscal Recovery (CLFR) funding. This action is a technical item as these positions’ sunset on December 31, 2025, and there is no budget impact.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(254,366)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.65% to the SCERS minimum actuarial required rate of 15.06%.

UTGO Refunding Cost of Issuance

Expenditures	$1,577,000
Revenues	$1,577,000

This item is included appropriation authority for the Cost of Issuance for Refunding the 2016 UTGO Bonds.

Revenue Adjustments for Use of Fund Balance

Revenues	$2,443,179

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

Fund Balancing Entries

Revenues	$14,408,616

This is a technical item to record a fund balancing entry for the funds managed by the Department of Finance and Administrative Services. Fund balancing entries align resources with appropriations. This item also includes a technical revenue correction to the Bond Interest and Redemption Fund that was missed during the baseline process.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS - BC-FA-A1IT - Information Technology				
00100 - General Fund	16,471	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	418,930	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,201,051	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	10,000,000	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	4,043,169	-	-
50300 - Finance and Administrative Services Fund	248,238	-	-	-
Total for BSL: BC-FA-A1IT	**24,884,689**	**4,043,169**	**-**	**-**

FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	371,690	1,367,000	2,423,000	1,500,000
Total for BSL: BC-FA-ADAIMPR	**371,690**	**1,367,000**	**2,423,000**	**1,500,000**
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
30010 - REET I Capital Fund	957,722	1,500,000	4,000,000	4,000,000
37100 - 2023 Multipurpose LTGO Bond Fund	1,692,546	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	5,471,402	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	2,000,000	-	-
50300 - Finance and Administrative Services Fund	-	1,000,000	500,000	500,000
50322 - Facility Asset Preservation Fund	3,306,276	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	**11,427,945**	**6,652,000**	**6,652,000**	**6,652,000**
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	146,478	4,064,000	3,639,000	5,439,000
50322 - Facility Asset Preservation Fund	1,849,946	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	**1,996,425**	**5,912,000**	**5,487,000**	**7,287,000**
FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects				
00100 - General Fund	31,250	413,973	146,473	146,473
14500 - Payroll Expense Tax	-	1,461,688	-	-
30010 - REET I Capital Fund	1,133,014	-	1,110,000	1,305,000
Total for BSL: BC-FA-EXTPROJ	**1,164,264**	**1,875,661**	**1,256,473**	**1,451,473**
FAS - BC-FA-FASPDS - FAS Project Delivery Services				
50300 - Finance and Administrative Services Fund	22,067,579	4,700,000	4,700,000	4,700,000
Total for BSL: BC-FA-FASPDS	**22,067,579**	**4,700,000**	**4,700,000**	**4,700,000**
FAS - BC-FA-GARDENREM - Garden of Remembrance				
00164 - Unrestricted Cumulative Reserve Fund	32,757	33,000	33,957	33,957
30010 - REET I Capital Fund	-	50,000	-	-
Total for BSL: BC-FA-GARDENREM	**32,757**	**83,000**	**33,957**	**33,957**
FAS - BC-FA-GOVTFAC - General Government Facilities - General				
14500 - Payroll Expense Tax	195,619	-	-	-
30010 - REET I Capital Fund	2,258,089	3,615,417	2,107,540	1,838,885
37100 - 2023 Multipurpose LTGO Bond Fund	1,373,666	-	-	-

37200 - 2024 Multipurpose LTGO Bond Fund	434,552	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	9,726,000	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,600,000	11,100,000
Total for BSL: BC-FA-GOVTFAC	**4,261,927**	**13,341,417**	**14,707,540**	**12,938,885**
FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations				
30010 - REET I Capital Fund	4,727,746	6,749,624	6,675,861	6,208,715
Total for BSL: BC-FA-NBHFIRE	**4,727,746**	**6,749,624**	**6,675,861**	**6,208,715**
FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire				
30010 - REET I Capital Fund	2,322,653	-	-	1,750,000
36900 - 2022 Multipurpose LTGO Bond Fund	2,678,702	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,000,000	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	2,138,066	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	16,760,830	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	8,065,680
50322 - Facility Asset Preservation Fund	29,779	-	-	-
Total for BSL: BC-FA-PSFACFIRE	**9,169,200**	**16,760,830**	**-**	**9,815,680**
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	384,031	-	-	550,000
Total for BSL: BC-FA-PSFACPOL	**384,031**	**-**	**-**	**550,000**
FAS - BO-FA-0001 - Citywide Operational Services				
35040 - Waterfront LID #6751	5,053	-	-	-
50300 - Finance and Administrative Services Fund	100,746,530	99,771,914	103,210,969	106,151,649
Total for BSL: BO-FA-0001	**100,751,583**	**99,771,914**	**103,210,969**	**106,151,649**
FAS - BO-FA-0002 - Citywide Admin Services				
00100 - General Fund	381,205	360,000	360,000	110,000
14500 - Payroll Expense Tax	493,840	841,250	1,782,163	1,146,288
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	15,977,329	16,151,460	16,917,790	15,830,148
Total for BSL: BO-FA-0002	**16,852,375**	**17,352,711**	**19,059,953**	**17,086,435**

Department of Finance and Administrative Services

FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	8,146,858	8,318,167	8,832,534	10,365,400
14000 - Coronavirus Local Fiscal Recovery Fund	260,864	-	-	-
14500 - Payroll Expense Tax	-	500,000	500,000	500,000
35040 - Waterfront LID #6751	-	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	25,315,146	27,152,447	29,100,556	29,445,728
Total for BSL: BO-FA-0003	**33,722,869**	**35,970,614**	**38,433,090**	**40,311,128**
FAS - BO-FA-0004 - Other FAS Services				
00100 - General Fund	625	29,585	29,751	29,751
12100 - Wheelchair Accessible Fund	1,046,100	1,197,193	1,219,616	1,222,219
50300 - Finance and Administrative Services Fund	709,823	734,499	756,534	753,285
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
Total for BSL: BO-FA-0004	**2,027,505**	**2,213,460**	**2,277,222**	**2,272,676**
FAS - BO-FA-0005 - Public Services				
00100 - General Fund	17,319,897	19,059,430	19,871,140	20,108,883
14000 - Coronavirus Local Fiscal Recovery Fund	71,375	-	-	-
14500 - Payroll Expense Tax	462	-	-	-
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
50300 - Finance and Administrative Services Fund	4,117,710	4,922,006	5,137,264	5,010,812
Total for BSL: BO-FA-0005	**22,425,657**	**24,204,056**	**25,008,404**	**25,119,695**
FAS - BO-FA-0006 - Leadership & Administration				
00100 - General Fund	222,711	308,251	329,253	327,522
12100 - Wheelchair Accessible Fund	11,103	-	-	-
50300 - Finance and Administrative Services Fund	75,445,524	73,368,396	75,759,059	77,034,344
Total for BSL: BO-FA-0006	**75,679,338**	**73,676,646**	**76,088,312**	**77,361,866**
FAS - BO-FA-BIALID - BIA-LID Administration				
19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-

19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
35040 - Waterfront LID #6751	4,114,844	-	-	-
Total for BSL: BO-FA-BIALID	**55,217,158**	**-**	**-**	**-**
FAS - BO-FA-BUDCENTR - Leadership and Administration				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-BUDCENTR	**-**	**-**	**-**	**-**
FAS - BO-FA-CDCM - Capital Dev and Const Mgmt				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CDCM	**-**	**-**	**-**	**-**
FAS - BO-FA-CITYFINAN - City Finance				
00100 - General Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CITYFINAN	**-**	**-**	**-**	**-**
FAS - BO-FA-CITYSVCS - City Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CITYSVCS	**-**	**-**	**-**	**-**
FAS - BO-FA-CJ000 - Judgment & Claims Claims				
00126 - Judgment/Claims Fund	3,543,011	9,524,179	5,524,179	5,524,179
Total for BSL: BO-FA-CJ000	**3,543,011**	**9,524,179**	**5,524,179**	**5,524,179**
FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption				
20130 - LTGO Bond Interest and Redemption Fund	116,838,251	1,146,167	941,184	941,184
Total for BSL: BO-FA-DEBTBIRF	**116,838,251**	**1,146,167**	**941,184**	**941,184**
FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO				
20130 - LTGO Bond Interest and Redemption Fund	84,051	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	214,613	-	-	-

37300 - 2025 Multipurpose LTGO Bond Fund	-	1,672,560	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	210,000	1,112,918
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
Total for BSL: BO-FA-DEBTISS-L	**298,664**	**1,672,560**	**3,136,650**	**1,112,918**
FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO				
20140 - UTGO Bond Interest Redemption Fund	-	1,350,000	-	1,577,000
Total for BSL: BO-FA-DEBTISS-U	**-**	**1,350,000**	**-**	**1,577,000**
FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	16,162,900	16,164,900	16,154,900	16,154,900
Total for BSL: BO-FA-DEBTUTGO	**16,162,900**	**16,164,900**	**16,154,900**	**16,154,900**
FAS - BO-FA-FACILITY - Facilities Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-FACILITY	**-**	**-**	**-**	**-**
FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
Total for BSL: BO-FA-FLEETCAP	**26,972,390**	**25,888,358**	**18,100,078**	**19,461,230**
FAS - BO-FA-FLEETS - Fleet Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-FLEETS	**-**	**-**	**-**	**-**
FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	13,079,614	14,110,581	14,130,745	14,680,745
Total for BSL: BO-FA-INDGTDEF	**13,079,614**	**14,110,581**	**14,130,745**	**14,680,745**
FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	21,567,617	27,201,076	28,074,920	25,161,788
Total for BSL: BO-FA-JAILSVCS	**21,567,617**	**27,201,076**	**28,074,920**	**25,161,788**
FAS - BO-FA-JR000 - Judgment & Claims Litigation				
00126 - Judgment/Claims Fund	36,258,500	36,536,451	34,243,876	34,701,876
Total for BSL: BO-FA-JR000	**36,258,500**	**36,536,451**	**34,243,876**	**34,701,876**

FAS - BO-FA-JR020 - Judgment & Claims Police Action				
00126 - Judgment/Claims Fund	15,068,050	10,370,021	6,370,021	6,370,021
Total for BSL: BO-FA-JR020	**15,068,050**	**10,370,021**	**6,370,021**	**6,370,021**
FAS - BO-FA-OCS - Office of Constituent Services				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-OCS	**-**	**-**	**-**	**-**
FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection				
00100 - General Fund	-	-	-	-
Total for BSL: BO-FA-RCCP	**-**	**-**	**-**	**-**
FAS - BO-FA-SAS - Seattle Animal Shelter				
00100 - General Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-SAS	**-**	**-**	**-**	**-**
FAS - BO-FA-TRNSTBNFT - Transit Benefit				
63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
Total for BSL: BO-FA-TRNSTBNFT	**3,414,597**	**5,403,213**	**5,565,309**	**4,251,000**
Department Total	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**
Department Full-Time Equivalents Total*	**637.50**	**631.50**	**631.50**	**627.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Department of Finance and Administrative Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	60,766,249	69,801,063	71,774,817	70,930,562
00126 - Judgment/Claims Fund	54,869,561	56,430,651	46,138,076	46,596,076
00164 - Unrestricted Cumulative Reserve Fund	451,687	33,000	33,957	33,957
12100 - Wheelchair Accessible Fund	1,057,204	1,197,193	1,219,616	1,222,219
14000 - Coronavirus Local Fiscal Recovery Fund	332,239	-	-	-
14500 - Payroll Expense Tax	689,922	2,802,938	2,282,162	1,646,287
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-
19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	116,922,302	1,146,167	941,184	941,184
20140 - UTGO Bond Interest Redemption Fund	16,162,900	17,514,900	16,154,900	17,731,900
30010 - REET I Capital Fund	12,301,425	17,346,041	19,955,401	22,591,600
35040 - Waterfront LID #6751	4,119,898	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	5,879,752	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	15,066,212	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	8,258,633	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	34,202,559	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,810,000	20,278,598
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
50300 - Finance and Administrative Services Fund	244,627,879	227,800,721	236,082,171	239,425,966
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
50322 - Facility Asset Preservation Fund	5,186,001	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
Budget Totals for FAS	**640,368,333**	**464,041,608**	**438,255,642**	**449,378,001**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	(3,841)	-	-	-
316040	B&O Tax-Admissions Surcharge	11,033	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	1,925,440	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	617,920	652,570	716,070	697,670
321030	BUS LIC&PERM	3,424,661	3,035,343	3,600,000	3,600,000
321040	Bus Lic&Perm-For Hire Driver	25,360	75,000	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,236,471	3,175,000	5,700,000	5,700,000
321060	Bus Lic&Perm-Tow Oper/Comp	19,553	10,000	10,000	10,000
321080	Bus Lic&Perm-Bus Penalties	12,733	-	-	-
321900	Bus Lic&Perm-Other	400,172	380,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	364,645	367,500	367,500	410,000
322140	Nonbus Lic&Perm-Dog	1,175,758	1,295,000	1,295,000	1,498,473
322200	Nonbus Lic&Perm-Lt Fees Taxi	15	20,000	20,000	-
322210	Nonbus Lic&Perm-Fines Taxi	665	-	-	-
322220	Nonbus Lic&Perm-Strmwtr Sewer	-	-	-	17,000
322900	Nonbus Lic&Perm-Other	1,026	150,550	150,550	550
337080	Other Private Contrib & Dons	(5)	-	-	-
341180	Legal Service Fees	5,368	5,000	5,000	5,000
341200	Scanning Systems License	136,644	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	119,987	117,000	117,000	117,000
341220	Animal Control Admin Fees	13,982	13,000	13,000	13,000
341230	Adoption Fees	229,174	225,000	225,000	180,000
341240	Kennel Fees	6,982	5,000	5,000	6,500
341250	Spay & Neuter Fees	131,337	160,000	160,000	158,000
341360	Fees	36,420	-	-	-
341370	Fees - Limo Inspections	-	250,000	250,000	250,000
341380	Fees - Limo Payments From St	254,637	-	-	-
341900	General Government-Other Rev	974,147	859,000	859,000	866,000
342160	False Alarm Fees	881,385	200,000	200,000	120,000
350090	City Litigation Recoveries	78,050	40,000	40,000	65,000
350170	Penalties On Deliquent Recs	67,444	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	19,380,816	-	-	-
360180	Penalties-Spec Assessments	(583)	-	-	-
360220	Interest Earned On Deliquent A	(136)	-	-	-

360540	Cashiers Overages & Shortages	(3)	-	-	-
360750	Misc Reimb Adj-Pers & Other	454,392	521,568	551,043	363,207
360900	Miscellaneous Revs-Other Rev	7,350	158,000	133,000	109,000
397010	Operating Transfers In	-	-	-	484,593
Total Revenues for: 00100 - General Fund		**32,989,016**	**13,844,531**	**16,927,163**	**17,180,993**
341180	Legal Service Fees	19,714	-	-	-
350090	City Litigation Recoveries	11,731	7,781,749	7,781,749	7,781,749
360180	Penalties-Spec Assessments	51,258	-	-	-
360370	Insurance Prems & Recoveries	9,625,000	-	-	-
360420	Other Judgments & Settlements	30,705,799	34,982,902	38,814,327	39,272,327
397010	Operating Transfers In	7,905,951	13,666,000	(458,000)	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		**48,319,453**	**56,430,651**	**46,138,076**	**46,596,076**
360020	Inv Earn-Residual Cash	199,479	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**199,479**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,257,388	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**5,257,388**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	68,468	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		**68,468**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,778	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		**46,778**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,221,082	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		**1,221,082**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,319	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**7,319**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,906,109	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**3,906,109**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	55,811	-	-	-
Total Revenues for: 10800 - Seattle Streetcar Operations		**55,811**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	15,714	-	-	-

Total Revenues for: 11010 - Pike Place Market Renovation		**15,714**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	223,265	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**223,265**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	55,068	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**55,068**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,300	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		**46,300**	**-**	**-**	**-**
321030	BUS LIC&PERM	18,931	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,242,484	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	325,428	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		**1,586,842**	**995,661**	**995,661**	**995,661**
400000	Use of/Contribution to Fund Balance	-	201,532	223,955	226,559
Total Resources for:12100 - Wheelchair Accessible Fund		**1,586,842**	**1,197,193**	**1,219,616**	**1,222,220**
360020	Inv Earn-Residual Cash	477,378	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**477,378**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	281,946	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**281,946**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	666,515	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**666,515**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,800,717)	-	-	-
360320	Rent From Operating Property	15,128	-	-	-
Total Revenues for: 13000 - Transportation Fund		**(2,785,589)**	**-**	**-**	**-**
331110	Direct Fed Grants	339,274	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**339,274**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,220,686	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**11,220,686**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	228,889	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**228,889**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,616	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		**5,616**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	20,479	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		**20,479**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	54,399	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		**54,399**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	14,502	-	-	-
397010	Operating Transfers In	32,757	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		**47,259**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(14,166)	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		**(14,166)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(27)	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		**(27)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(268)	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		**(268)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,626	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		**4,626**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,267	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		**3,267**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	537	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		**537**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	98	-	-	-
Total Revenues for: 15110 - Historical Record Preservation		**98**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7	-	-	-

Total Revenues for: 15120 - Seattle Climate Action Now		**7**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,615	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		**2,615**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(6)	-	-	-
Total Revenues for: 15140 - SFD - General Donations		**(6)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	421	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		**421**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	850	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		**850**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	12,789	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		**12,789**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	268	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		**268**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,592	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		**1,592**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,931	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		**4,931**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	40,348	-	-	-
Total Revenues for: 15220 - Community Services Donations		**40,348**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,321	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		**1,321**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	320	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		**320**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	639	-	-	-
Total Revenues for: 15250 - Gift Catalog - CBO		**639**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	934,177	-	-	-

360020	Inv Earn-Residual Cash	57,517	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		**991,694**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	222,620	-	-
Total Resources for:15260 - Animal Shelter Donation Fund		**991,694**	**222,620**	**-**	**-**
360020	Inv Earn-Residual Cash	2,421	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		**2,421**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,773	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		**7,773**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	287	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		**287**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	165	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		**165**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,191)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		**(2,191)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		**13**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	850	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		**850**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	176	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		**176**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	277,205	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		**277,205**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(95,466)	-	-	-
Total Revenues for: 16200 - Human Services Fund		**(95,466)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,084	-	-	-

Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**2,084**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	22,396	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**22,396**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(7,472)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**(7,472)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(3,091)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**(3,091)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13,777	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**13,777**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(27,342)	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**(27,342)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	13,655	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**13,655**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	46,333	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**46,333**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(11,508)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**(11,508)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(415,021)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**(415,021)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(1,906,961)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**(1,906,961)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(15,437)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**(15,437)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(97,809)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		**(97,809)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	991,123	-	-	-

Total Revenues for: 16430 - Housing Incentive Fund		**991,123**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	519,620	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**519,620**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	67,641	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		**67,641**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	513,283	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		**513,283**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	58,998	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**58,998**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,314,522	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**4,314,522**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	36,438	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**36,438**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,005,172	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		**1,005,172**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	528,483	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		**528,483**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	120,526,734	-	-	-
311020	Sale Of Tax Title Property	12	-	-	-
317040	Leasehold Excise Tax Rev	797,571	-	-	-
360020	Inv Earn-Residual Cash	2,943,383	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		**124,267,699**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	26,072	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		**26,072**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,873	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		**2,873**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	105,000	-	-	-

Total Revenues for: 19825 - BIA - Seattle Tourism		**105,000**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,018	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		**1,018**	**-**	**-**	**-**
318010	Operating Assessments	(426)	-	-	-
360020	Inv Earn-Residual Cash	4,078	-	-	-
360190	Deferred Interest-Spec Assessm	(8)	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		**3,644**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,843	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		**2,843**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,299	-	-	-
Total Revenues for: 19845 - BIA - Ballard		**9,299**	**-**	**-**	**-**
318010	Operating Assessments	(813)	-	-	-
360020	Inv Earn-Residual Cash	219,272	-	-	-
360190	Deferred Interest-Spec Assessm	(584)	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		**217,874**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,851	-	-	-
Total Revenues for: 19857 - BIA - SODO		**11,851**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,048	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		**9,048**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	28,154	-	-	-
360190	Deferred Interest-Spec Assessm	(44)	-	-	-
Total Revenues for: 19890 - BIA - U District		**28,110**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,709,825	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**2,709,825**	**-**	**-**	**-**
332020	Build America Bonds Subsidy Pa	226,368	-	-	-
360000	Miscellaneous Revs	-	2,787,431	2,582,448	941,184
360020	Inv Earn-Residual Cash	(9,005)	-	-	-
360310	Lt Space/Facilities Leases	156,245	-	-	-
360420	Other Judgments & Settlements	205	-	-	-
360900	Miscellaneous Revs-Other Rev	1,021,214	-	-	-
391010	G.O.Bond Proceeds	10,295,000	-	-	-
391080	Premium On Gen Obl Bonds	949,105	-	-	-
397010	Operating Transfers In	104,058,638	-	-	-

Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		**116,697,769**	**2,787,431**	**2,582,448**	**941,184**
311010	Real & Personal Property Taxes	15,905,838	32,480,700	32,470,700	16,154,900
311020	Sale Of Tax Title Property	4	-	-	-
360020	Inv Earn-Residual Cash	114,655	-	-	-
391010	G.O.Bond Proceeds	-	-	-	1,577,000
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		**16,020,497**	**32,480,700**	**32,470,700**	**17,731,900**
360020	Inv Earn-Residual Cash	336,749	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		**336,749**	**-**	**-**	**-**
317010	Real Estate Excise Tax Reet #1	646,492	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**646,492**	**-**	**-**	**-**
317020	Real Estate Excise Tax Reet #2	646,492	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**646,492**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	21,306	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		**21,306**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	380	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		**380**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	69	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		**69**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	771,851	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		**771,851**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	980	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		**980**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	347	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		**347**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	705	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		**705**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	130,628	-	-	-

Total Revenues for: 33860 - 2008 Parks Levy Fund		**130,628**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,525	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve		**4,525**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	66,968	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**66,968**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	40,474	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund		**40,474**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,934	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund		**4,935**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,406	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds		**3,406**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	45,174	-	-	-
379010	Capital Assessments	8,538	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		**53,711**	**-**	**-**	**-**
318080	Other Taxes Penalties & Int	70,452	-	-	-
360020	Inv Earn-Residual Cash	1,390,135	-	-	-
360170	Interest-Special Assessments	3,465,628	-	-	-
379010	Capital Assessments	965,256	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		**5,891,471**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	129	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund		**129**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,157	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund		**1,157**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund		**2**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	38	-	-	-

Total Revenues for: 35710 - 2013 LTGO Series B Taxable		**38**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(1,211)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		**(1,211)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,427	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		**1,427**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	159	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		**159**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	356	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		**356**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	721,856	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**721,856**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	119,529	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		**119,529**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,757	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		**2,757**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	20,867	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		**20,867**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		**4**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	34,896	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		**34,896**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	21	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		**21**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	122,093	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		**122,093**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	90,262	-	-	-
Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund		**90,262**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(966)	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund		**(966)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	19,653	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		**19,653**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(43,865)	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		**(43,865)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,287	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		**11,287**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	8,206	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		**8,206**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	41,074	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		**41,074**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	335,603	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		**335,603**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	135,862	-	-	-
Total Revenues for: 36820 - 2021 LTGO Taxable Bond Fund		**135,862**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	808,740	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**808,740**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,141)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		**(2,141)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	319	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		**319**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	712,267	-	-	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		**712,267**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	(2,075)	-	-	-
Total Revenues for: 37110 - 2023 LTGO Taxable Bond Fund		**(2,075)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	603,397	-	-	-
391010	G.O.Bond Proceeds	28,685,000	-	-	-
391080	Premium On Gen Obl Bonds	3,104,185	-	-	-
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**32,392,582**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	(300,000)	(300,000)	(300,000)
391010	G.O.Bond Proceeds	-	300,000	300,000	300,000
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		**-**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(13,780)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	1,672,560	-	-
Total Revenues for: 37300 - 2025 Multipurpose LTGO Bond Fund		**(13,780)**	**1,672,560**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	-	210,000	1,112,918
391010	G.O.Bond Proceeds	-	-	-	32,365,680
Total Revenues for: 37400 - 2026 Multipurpose LTGO Bond Fund		**-**	**-**	**210,000**	**33,478,598**
360900	Miscellaneous Revs-Other Rev	-	-	2,926,650	-
Total Revenues for: 37410 - 2026 LTGO Bond Fund B		**-**	**-**	**2,926,650**	**-**
360020	Inv Earn-Residual Cash	18,455,413	-	-	-
Total Revenues for: 41000 - Light Fund		**18,455,413**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,015,774	-	-	-
Total Revenues for: 48100 - Construction and Inspections		**3,015,774**	**-**	**-**	**-**
334010	State Grants	180,000	-	-	-
341080	Resale Revenues	38,998	-	-	-
341090	Sales Of Merchandise	67,699	90,000	90,000	90,000
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	381,374	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	22,067,579	4,700,000	4,700,000	4,700,000
343320	Recoveries-Sundry	-	33,000	33,000	33,000
344020	Vehicle & Equipment Repair	-	-	-	-
344030	Fuel Sales	-	-	-	-
348110	FAS CCM REV - Other Services	91,771,208	89,910,283	95,754,611	92,933,197

348120	FAS CCM Rev - Rent	65,409,616	63,345,967	65,443,236	65,628,028
348125	FAS CCM Billed-Ext Leases	-	-	-	14,999,125
348130	Isf-Fas Fleets Maint	26,409,874	13,831,063	14,640,015	16,875,034
348140	Isf-Fas Fleets Fuel	8,367,287	10,049,416	10,597,110	8,774,785
348150	Isf-Fas Fleets	2,104,973	16,324,870	17,085,613	17,916,283
350190	Nsf Check Fees	985	-	-	-
360020	Inv Earn-Residual Cash	1,491,063	-	-	-
360220	Interest Earned On Deliquent A	(27)	-	-	-
360290	Parking Fees	1,346,525	3,944,741	3,944,741	3,944,741
360310	Lt Space/Facilities Leases	2,548,259	1,952,749	2,134,635	2,072,996
360350	Other Rents & Use Charges	2,238,480	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	7,435	-	-	-
360390	Proceeds From Sale Of Assets	153,383	600,000	-	-
360420	Other Judgments & Settlements	402	-	-	-
360540	Cashiers Overages & Shortages	(271)	-	-	-
360690	Building/Oth Space Rent	15,457,114	14,326,162	14,945,123	50,000
360900	Miscellaneous Revs-Other Rev	5,516,782	2,828,857	2,828,857	2,828,857
367010	Private Grants & Contr	688,280	-	-	-
397010	Operating Transfers In	1,532,219	-	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		**247,779,236**	**222,242,784**	**232,502,620**	**231,151,722**
400000	Use of/Contribution to Fund Balance	-	5,557,937	3,579,552	8,274,244
Total Resources for:50300 - Finance and Administrative Services Fund		**247,779,236**	**227,800,721**	**236,082,172**	**239,425,966**
348150	Isf-Fas Fleets	23,582,561	20,838,214	21,475,553	21,475,553
360020	Inv Earn-Residual Cash	1,511,483	-	-	-
360390	Proceeds From Sale Of Assets	1,671,437	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	2,457,421	-	-	-
Total Revenues for: 50321 - Fleet Capital Fund		**29,222,902**	**21,611,472**	**22,248,811**	**22,248,811**
400000	Use of/Contribution to Fund Balance	-	4,276,886	(4,148,734)	(2,787,581)
Total Resources for:50321 - Fleet Capital Fund		**29,222,902**	**25,888,358**	**18,100,078**	**19,461,230**
360020	Inv Earn-Residual Cash	235,553	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		**4,235,553**	**4,000,000**	**4,000,000**	**4,000,000**
360020	Inv Earn-Residual Cash	1,498,073	-	-	-
Total Revenues for: 50410 - Information Technology Fund		**1,498,073**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	508,094	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**508,094**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	469,304	-	-	-
360230	Dividend Income	197,772	-	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		**667,077**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,322	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief		**9,322**	**-**	**-**	**-**
344150	Transit Subsidy	3,396,685	5,403,213	5,565,309	4,251,000
Total Revenues for: 63000 - Transit Benefit Fund		**3,396,685**	**5,403,213**	**5,565,309**	**4,251,000**
360020	Inv Earn-Residual Cash	17,466	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**17,466**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,994	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund		**1,994**	**-**	**-**	**-**
344900	Transportation-Other Rev	-	252,149	271,263	271,263
360900	Miscellaneous Revs-Other Rev	353,002	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		**353,002**	**252,149**	**271,263**	**271,263**
400000	Use of/Contribution to Fund Balance	-	34	58	(3,842)
Total Resources for:67600 - FileLocal Agency Fund		**353,002**	**252,183**	**271,320**	**267,420**
360020	Inv Earn-Residual Cash	150,196	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund		**150,196**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	6,166	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund		**6,166**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	425	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund		**425**	**-**	**-**	**-**
Total FAS Resources		**725,016,314**	**371,980,161**	**366,493,532**	**384,556,587**

Appropriations by Budget Summary Level and Program

FAS - BC-FA-A1IT - Information Technology

The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	24,465,760	4,043,169	-	-
Summit Re-Impl Dept Cap Needs	418,930	-	-	-
Total	**24,884,689**	**4,043,169**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Information Technology Budget Summary Level:

Information Technology

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Information Technology	24,465,760	4,043,169	-	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Summit Re-Impl Dept Cap Needs	418,930	-	-	-

FAS - BC-FA-ADAIMPR - ADA Improvements

The purpose of the ADA Improvements - FAS Budget Summary Level is to update or modify facilities for compliance with the standards contained in the American with Disabilities Act.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ADA Improvements	371,690	1,367,000	2,423,000	1,500,000
Total	**371,690**	**1,367,000**	**2,423,000**	**1,500,000**

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Department of Finance and Administrative Services

FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities

This purpose of the Asset Preservation - Schedule 1 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 1 facilities. Schedule 1 facilities consist of existing and future office buildings located in downtown Seattle, including but not limited to City Hall, the Seattle Municipal Tower and the Justice Center. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Preserv_Sch 1 Facilities	11,427,945	6,652,000	6,652,000	6,652,000
Total	**11,427,945**	**6,652,000**	**6,652,000**	**6,652,000**

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FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities

This purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 2 facilities. Schedule 2 facilities comprise existing and future structures, shops and yard located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, Finance and Administrative Services shops located at Airport Way S., fire stations, police precincts including the animal shelter, and other FAS managed facilities used for City Services. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Asset Preserv_Sch 2 Facilities	1,996,425	5,912,000	5,487,000	7,287,000
Total	**1,996,425**	**5,912,000**	**5,487,000**	**7,287,000**

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FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects

The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Oversight - External Proj	1,164,264	1,875,661	1,256,473	1,451,473
Total	**1,164,264**	**1,875,661**	**1,256,473**	**1,451,473**

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FAS - BC-FA-FASPDS - FAS Project Delivery Services

The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Project Delivery Services	22,067,579	4,700,000	4,700,000	4,700,000
Total	**22,067,579**	**4,700,000**	**4,700,000**	**4,700,000**

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FAS - BC-FA-GARDENREM - Garden of Remembrance

The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Garden of Remembrance	32,757	83,000	33,957	33,957
Total	**32,757**	**83,000**	**33,957**	**33,957**

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FAS - BC-FA-GOVTFAC - General Government Facilities - General

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Govt Facilities	4,261,927	13,341,417	14,707,540	12,938,885
Total	**4,261,927**	**13,341,417**	**14,707,540**	**12,938,885**

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FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Neighborhood Fire Stations	4,727,746	6,749,624	6,675,861	6,208,715
Total	**4,727,746**	**6,749,624**	**6,675,861**	**6,208,715**

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FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire

The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Safety Facilities_Fire	9,169,200	16,760,830	-	9,815,680
Total	**9,169,200**	**16,760,830**	**-**	**9,815,680**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police

The purpose of the Public Safety Facilities - Police Budget Summary Level is to renovate, expand, replace, or build police facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Publ Safety Facilities_Police	384,031	-	-	550,000
Total	**384,031**	**-**	**-**	**550,000**

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FAS - BO-FA-0001 - Citywide Operational Services

The purpose of the Citywide Operational Services Budget Summary Level is to provide Citywide asset management services including facility maintenance and fleet management.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
Total	**100,751,583**	**99,771,914**	**103,210,969**	**106,151,649**
Full-time Equivalents Total*	239.50	238.50	238.50	240.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Citywide Operational Services Budget Summary Level:

Billable Services

The purpose of the Billable Services Program is to fund on-demand services to City departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Full Time Equivalents Total	29.50	29.50	29.50	29.50

Citywide Asset Services

The purpose of the Citywide Asset Services Program is to fund asset management services to City departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
Full Time Equivalents Total	210.00	209.00	209.00	211.00

Department of Finance and Administrative Services

FAS - BO-FA-0002 - Citywide Admin Services

The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Support Services	16,852,375	17,352,711	19,059,953	17,086,435
Total	**16,852,375**	**17,352,711**	**19,059,953**	**17,086,435**
Full-time Equivalents Total*	90.00	90.00	90.00	88.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-0003 - Office of City Finance

The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400
Total	**33,722,869**	**35,970,614**	**38,433,090**	**40,311,128**
Full-time Equivalents Total*	132.50	127.50	127.50	121.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Office of City Finance Budget Summary Level:

Citywide Financial Services

The purpose of the Citywide Financial Services Program is to fund financial management and fiscal policy services provided to City departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Full Time Equivalents Total	95.50	93.50	93.50	86.00

Tax & Fee Collection Services

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400

Full Time Equivalents Total	37.00	34.00	34.00	35.00

FAS - BO-FA-0004 - Other FAS Services

The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Benaroya/Program Specific	709,823	734,499	756,534	753,285
FileLocal	270,957	252,183	271,320	267,420
General Fund Revenues	-	29,585	29,751	29,751
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
Total	**2,027,505**	**2,213,460**	**2,277,222**	**2,272,676**
Full-time Equivalents Total*	5.50	4.50	4.50	4.50

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The following information summarizes the programs in Other FAS Services Budget Summary Level:

Benaroya/Program Specific

The purpose of the Benaroya/Program Specific Program is to fund special initiatives and contracts on behalf of the City of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Benaroya/Program Specific	709,823	734,499	756,534	753,285

FileLocal

The purpose of the FileLocal Program is to fund the regional shared tax remittance platform hosted by the City of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FileLocal	270,957	252,183	271,320	267,420
Full Time Equivalents Total	2.50	1.50	1.50	1.50

General Fund Revenues

The purpose of the General Fund Revenues Program is a revenue only repository for non-FAS general fund revenues.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Fund Revenues	-	29,585	29,751	29,751
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Wheelchair Accessible Fund

The purpose of the Wheelchair Accessible Fund Program is to fund the update of ride share vehicles for wheelchair accessibility.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
Full Time Equivalents Total	2.00	2.00	2.00	2.00

FAS - BO-FA-0005 - Public Services

The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
Total	**22,425,657**	**24,204,056**	**25,008,404**	**25,119,695**
Full-time Equivalents Total*	111.00	112.00	112.00	114.00

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The following information summarizes the programs in Public Services Budget Summary Level:

Public Support Services

The purpose of the Public Support Services Program is to fund public outreach and protection services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Full Time Equivalents Total	66.00	67.00	67.00	68.00

Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Program is to fund animal care, sheltering, and control services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
Full Time Equivalents Total	45.00	45.00	45.00	46.00

Department of Finance and Administrative Services

FAS - BO-FA-0006 - Leadership & Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	817,147	1,282,433	1,187,641	1,331,510
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177
Total	**75,679,338**	**73,676,646**	**76,088,312**	**77,361,866**
Full-time Equivalents Total*	59.00	59.00	59.00	59.00

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

City Services

The purpose of the City Services Program is to fund smaller programs providing support to internal and external customers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	817,147	1,282,433	1,187,641	1,331,510
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Debt Service

The purpose of the Citywide Asset Non-Operating Costs Program is to fund the repayment of debt service associated with facility, EV infrastructure, software, and other transfers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513

Department Stewardship

The purpose of the Department Stewardship Program is to fund core management and policy direction for Finance and Administrative Services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
Full Time Equivalents Total	51.00	51.00	51.00	51.00

FAS Internal Service Charges

The purpose of the FAS Internal Service Charges Program is to fund internal services costs originating from outside of the department such as allocated costs from the Seattle Department of Human Resources and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177

FAS - BO-FA-BIALID - BIA-LID Administration

#N/A

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BIA-LID Administration	55,217,158	-	-	-
Total	**55,217,158**	**-**	**-**	**-**

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FAS - BO-FA-BUDCENTR - Leadership and Administration

The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-
Divisional Indirect Costs	-	-	-	-
Total	**-**	**-**	**-**	**-**

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

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	-	-	-	-

FAS - BO-FA-CDCM - Capital Dev and Const Mgmt

The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and administer FAS's Capital Improvement Program. Costs are budgeted in FAS's capital project Budget Control Levels.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Dev and Const Mgmt	-	-	-	-
Total	**-**	**-**	**-**	**-**

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FAS - BO-FA-CITYFINAN - City Finance

The purpose of the City Finance Division Budget Summary Level (BSL) is to oversee and provide technical support to the financial affairs of the City. This BSL performs a wide range of technical and operating functions, such as debt issuance and management, Citywide payroll processing, investments, risk management and payment processing services and support to the City Budget Office economic forecasting efforts. In addition, this BSL develops and implements a variety of City financial policies related to the City's revenues, accounting procedures, and risk mitigation. Finally, the BSL provides oversight and guidance to financial reporting, City retirement programs, and public corporations established by the City.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Financial Management	-	-	-	-
Citywide Accounting Services	-	-	-	-
Revenue Administration	-	-	-	-
Risk Management Services	-	-	-	-
Treasury Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in City Finance Budget Summary Level:

Department of Finance and Administrative Services

City Financial Management

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Financial Management	-	-	-	-

Citywide Accounting Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Accounting Services	-	-	-	-

Revenue Administration

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Revenue Administration	-	-	-	-

Risk Management Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Risk Management Services	-	-	-	-

Treasury Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Treasury Services	-	-	-	-

FAS - BO-FA-CITYSVCS - City Services

The purpose of the City Services Budget Summary Level is to provide accounting support to Finance General, small departments, and executive offices, as well as to the FAS Capital Improvement Program. This BSL also provides other FAS financial and policy support, including labor union policy analysis and support for the for-hire industry.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-CJ000 - Judgment & Claims Claims

The purpose of the Claim Expenses Budget Summary Level is to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	**3,543,011**	**9,524,179**	**5,524,179**	**5,524,179**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Judgment & Claims Claims Budget Summary Level:

GF Claims

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109

Utility Claims Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption

The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Bond Interest and Redemption	116,838,251	1,146,167	941,184	941,184
Total	**116,838,251**	**1,146,167**	**941,184**	**941,184**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO

The purpose of the Debt Issuance Costs - LTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LTGO Debt Issuance Cost	298,664	1,672,560	3,136,650	1,112,918
Total	**298,664**	**1,672,560**	**3,136,650**	**1,112,918**

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FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO

The purpose of the Debt Issuance Costs – UTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Unlimited Tax General Obligation (UTGO) Debt Issuance.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
UTGO Debt Issuance Cost	-	1,350,000	-	1,577,000
Total	**-**	**1,350,000**	**-**	**1,577,000**

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FAS - BO-FA-DEBTUTGO - UTGO Debt Service

The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
UTGO Debt Service	16,162,900	16,164,900	16,154,900	16,154,900
Total	**16,162,900**	**16,164,900**	**16,154,900**	**16,154,900**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-FACILITY - Facilities Services

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Logistics and Emergency Management	-	-	-	-
Real Estate Services	-	-	-	-
Space Rent	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Facilities Services Budget Summary Level:

Logistics and Emergency Management

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Logistics and Emergency Management	-	-	-	-

Real Estate Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Real Estate Services	-	-	-	-

Space Rent

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Space Rent	-	-	-	-

FAS - BO-FA-FLEETCAP - Fleet Capital Program

The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fleet Capital Program	26,972,390	25,888,358	18,100,078	19,461,230
Total	**26,972,390**	**25,888,358**	**18,100,078**	**19,461,230**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-FLEETS - Fleet Services

The purpose of the Fleet Services Budget Summary Level is to provide fleet vehicles to City departments, assess and implement environmental initiatives related to both the composition of the City's fleet and the fuels that power it, actively manage and maintain the fleet, procure and distribute fuel, and operate a centralized motor pool. The goal of these functions is to create and support an environmentally responsible and cost-effective Citywide fleet that helps all City departments carry out their work as efficiently as possible.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-
Vehicle Leasing	-	-	-	-
Vehicle Maintenance	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Fleet Services Budget Summary Level:

Vehicle Fueling

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-

Vehicle Leasing

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Leasing	-	-	-	-

Vehicle Maintenance

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Maintenance	-	-	-	-

FAS - BO-FA-INDGTDEF - Indigent Defense Services

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indigent Defense Services	13,079,614	14,110,581	14,130,745	14,680,745
Total	**13,079,614**	**14,110,581**	**14,130,745**	**14,680,745**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-JAILSVCS - Jail Services

The purpose of the Jail Services Budget Summary Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Jail Services	21,567,617	27,201,076	28,074,920	25,161,788
Total	**21,567,617**	**27,201,076**	**28,074,920**	**25,161,788**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-JR000 - Judgment & Claims Litigation

The purpose of the Litigation Expenses Budget Summary Level is to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	**36,258,500**	**36,536,451**	**34,243,876**	**34,701,876**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Judgment & Claims Litigation Budget Summary Level:

GF Expenses

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814

GF Judgments

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383

Utility Expenses Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

FAS - BO-FA-JR020 - Judgment & Claims Police Action

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Police Action	15,068,050	10,370,021	6,370,021	6,370,021
Total	**15,068,050**	**10,370,021**	**6,370,021**	**6,370,021**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-OCS - Office of Constituent Services

The purpose of the Office of Constituent Services Budget Summary Level is to lead City departments to improve on consistently providing services that are easily accessible, responsive and fair. This includes assistance with a broad range of City services, such as transactions, information requests and complaint investigations. This BSL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service centers, Citywide public disclosure responsibilities and service-delivery analysts.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Constituent Services	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Reg Compl & Consumr Protection	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FAS - BO-FA-SAS - Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Budget Summary Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Animal Shelter	-	-	-	-
Total	**-**	**-**	**-**	**-**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Finance and Administrative Services

FAS - BO-FA-TRNSTBNFT - Transit Benefit

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Employee Transit Benefits	3,414,597	5,403,213	5,565,309	4,251,000
Total	**3,414,597**	**5,403,213**	**5,565,309**	**4,251,000**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Finance General

Dan Eder, Director

(206) 615-1962

https://www.seattle.gov/city-budget-office

Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office need additional oversight. Finance General also pays City and external agency bills for which no one department is responsible.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	234,460,892	242,793,252	228,793,413	219,153,026
Other Funding - Operating	133,832,451	345,407,236	308,310,964	223,454,700
Total Operations	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**
Total Appropriations	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund and other fund contributions to the operations of City departments, debt service payments made from centrally managed funds and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to execute complex transfers of funds; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions. Budgetary changes are primarily driven by departmental adjustments which change the required fund contributions from Finance General and inflationary or forecast-based adjustments for Citywide bills.

Finance General's structure is two large Budget Summary Levels: one for appropriations to support cash transfers to the special funds and one for general expenses and reserves. Unlike other departments with less generalized Budget Summary Levels or various Programs to describe budget and spending, Finance General relies on the use of detailed projects for this work. **Table 1** on the following page presents a view of the project level breakdown for reference. Additional details on changes from the 2026 Endorsed Budget to 2026 Proposed Budget can be found in the **Description of Incremental Budget Changes to Budget** of this budget book section.

Finance General

Table 1: Finance General Detailed Projects by Budget Summary Level

Budget Summary Level / Fund	Detail Project*	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BO-FG-2QA00 - Appropriation to Special Funds					
00100 - General Fund	Bond Interest and Redemption Fund	13,398,818	13,393,206	12,519,191	12,499,041
00164 - Unrestrd Cumulative Rsv	Bond Interest and Redemption Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	Bond Interest and Redemption Fund	2,010,170	2,010,193	2,008,041	2,008,041
30010 - REET I	Bond Interest and Redemption Fund	-	-	703,000	703,000
30020 - REET II	Bond Interest and Redemption Fund	-	-	320,450	320,450
14500 - Payroll Expense Tax	Community Roots Housing Loan Payment	333,333	333,333	333,333	333,333
00100 - General Fund	Emergency Fund	14,184,000	12,321,371	2,384,390	2,554,610
00100 - General Fund	Finance & Administrative Svs Fund	9,637,229	9,143,052	8,616,575	8,683,611
00100 - General Fund	Firefighters Pension Fund	20,132,556	25,168,305	25,499,305	25,505,040
14500 - Payroll Expense Tax	General Fund Contribution - Other	91,020,497	304,610,530	264,993,462	189,493,462
14500 - Payroll Expense Tax	General Fund Contribution - PET Admin	-	9,104,688	9,525,817	9,525,817
00100 - General Fund	Information Technology Fund	1,239,108	2,331,800	2,400,556	3,496,217
37200 - 2024 Multi LTGO Bond Fund	Information Technology Fund	4,709,708	4,709,708	4,709,708	-
36100 - 2014 Multi LTGO Bond Fund	Information Technology Fund	-	-		78,670
36400 - 2017 Multi LTGO Bond Fund	Information Technology Fund	-	-		2,083,063
00100 - General Fund	Insurance	16,201,295	19,000,000	22,000,000	20,500,000
00100 - General Fund	Judgment and Claims Fund	8,982,255	15,738,203	1,817,624	1,817,624
00100 - General Fund	Library Fund	67,702,060	68,479,495	71,547,770	65,702,413
00100 - General Fund	Light Fund	-	1,000,000	1,000,000	1,000,000
00100 - General Fund	Office of Labor Standards Fund	7,796,933	7,434,674	8,771,777	10,716,556
00100 - General Fund	Police Relief and Pension Fund	22,676,737	16,072,313	15,822,313	15,822,742
00100 - General Fund	Revenue Stabilization Account	2,648,224	270,656	2,672,512	3,065,172
14500 - Payroll Expense Tax	Seattle Department of Human Resources	579,829	486,712	513,779	513,779
	Total for BCL: BO-FG-2QA00	**286,359,448**	**514,708,359**	**460,249,119**	**378,053,726**

Finance General

Budget Summary Level / Fund	Detail Project*	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BO-FG-2QD00 - General Purpose					
00100 - General Fund	Arena Partnership	1,985,249	2,267,000	2,182,000	2,182,000
12400 - Arts and Culture Fund	Arena Partnership	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Trans. Fund	Arena Partnership	515,246	597,000	607,000	607,000
00100 - General Fund	Paid Family Leave Backfill Reimbursement	37,000	2,482,000	2,482,000	982,000
00100 - General Fund	Election Expense	2,661,549	4,186,000	2,686,000	2,686,000
00100 - General Fund	Fleet Maintenance Rsv	-	500,000	500,000	-
00100 - General Fund	Fire Hydrants	12,148,426	12,546,000	12,812,000	12,812,000
00100 - General Fund	Street Lighting	14,637,378	15,500,000	16,650,000	16,650,000
00100 - General Fund	Get Engaged Program	35,000	35,000	35,000	50,000
14500 - Payroll Expense Tax	Northgate Commons Project Reserve	-	-	-	5,000,000
00100 - General Fund	PacSci Center Lease	120,000	120,000	120,000	120,000
00100 - General Fund	Pearl Warren Building Redev. Project	-	-	-	500,000
00100 - General Fund	Dept of Justice Monitor	107,017	613,000	613,000	113,000
00100 - General Fund	Portable Art Allocation	495,845	500,000	500,000	502,000
00100 - General Fund	Puget Sound Clean Air Agency Assessment	820,712	877,000	927,000	882,000
00100 - General Fund	Rank Choice Voting Rsv	396,837	-	1,200,000	1,200,000
00100 - General Fund	Retirement Contribution Adjustment Reserve	-	153,400	153,400	-
00100 - General Fund	Sea Chinese Garden Rsv	-	2,500,000	2,500,000	-
00100 - General Fund	SISC Debt Service	370,104	445,000	445,000	-
14500 - Payroll Expense Tax	Sound Transit 3 Staffing Reserve	-	1,442,889	1,558,106	-
19900 - Seattle Transit Benefit Dstrct	Sound Transit 3 Staffing Reserve	-	3,777,085	5,204,752	-
00100 - General Fund	State Examiner Office Space and Invoices	1,229,966	1,480,000	1,480,000	1,480,000
00100 - General Fund	Tax Refund - Audit and Interest Reserve	998,187	1,550,000	1,550,000	1,550,000
00100 - General Fund	Transit Pass Subsidy	2,486,390	3,795,000	3,911,000	3,031,000
00100 - General Fund	Trial Court Improvement Account Reserve	-	45,778	150,000	150,000
00100 - General Fund	Voter Registration and Election Pamphlets	2,850,175	2,345,000	2,345,000	2,900,000
00100 - General Fund	Waterfront Building Op and Maint. Rsv	-	500,000	500,000	-
14500 - Payroll Expense Tax	World Cup Reserve	-	2,000,000	4,000,000	-
	Total for BCL: BO-FG-2QD00	**52,272,254**	**72,479,152**	**76,855,258**	**64,539,000**
	Department Total	**338,631,702**	**587,187,511**	**537,104,377**	**442,607,726**

*This table presents 2024 Actuals or 2025 Adopted for projects that continue in the 2026 Endorsed Budget. It does not show projects that were one-time in 2024 or 2025. As a result, totals for these columns do not match other tables.

Incremental Budget Changes

Finance General

	2026 Budget	FTE
Total 2026 Endorsed Budget	**537,104,377**	**-**
Baseline		
Citywide Adjustments for Standard Cost Changes	(560,601)	-
Proposed Operating		
Align Family Leave Reserve with Anticipated Use	(1,500,000)	-
Align Recurring Reserves with Expected Costs	(75,552,120)	-
Align Reserve for Department of Justice Consent Decree Costs for Expected Costs	(500,000)	-
Appropriate Bond Funds for Seattle Information Technology Projects	2,161,733	-
Create Reserve for Northgate Commons Project	5,000,000	-
Create Reserve for Pearl Warren Building Demolition	500,000	-
Defer Reserve for Waterfront Building Operations and Maintenance to 2027	(500,000)	-
Defer Seattle Chinese Garden CIP Reserve to 2027	(2,500,000)	-
Increase B&O Threshold, Deduction, and Rate	-	-
Increase General Fund Transfer to Office of Labors Standards for 2026 Needs	277,381	-
Increase General Fund Transfer to Seattle Information Technology Department	1,000,000	-
Increase Voter Registration and Pamphlets Reserve	555,000	-
New 0.1% Public Safety Sales Tax	-	-
Reduce General Fund Transfers to Office of Labor Standards and Seattle Public Library for Reduction Packages	(5,640,735)	-
Release Fleet Maintenance Reserve	(500,000)	-
Transfer 2026 World Cup Planning and Operations Reserve to Transportation, Fire and Police Departments	(4,000,000)	-
Transfer Ap-Based Worker Fee Revenue from General Fund to Office of Labor Standards Fund	2,450,844	-
Transfer Reserve for Sound Transit 3 Staffing to Department	(6,762,858)	-
Proposed Technical		
Align Debt Service Appropriations with 2026 Assumptions	(478,581)	-
Bargained Annual Wage Adjustment to Base Budget	(732,120)	-
Fund Balancing Entries	-	-
Ongoing Changes from Current Year Legislation	(7,172,772)	-
SCERS Retirement Contribution Rate Reduction	(41,821)	-
Total Incremental Changes	**$(94,496,650)**	**-**
Total 2026 Proposed Budget	**$442,607,726**	**-**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(560,601)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Align Family Leave Reserve with Anticipated Use

Expenditures $(1,500,000)

The Finance General Family Leave Reserve was created when the City expanded the paid parental leave program in 2017. This reserve has been used to supplement department budgets when paid parental leave negatively impacted department operations. Over the years, it has been used to provide backfill budget in 13 Departments. Based on historical and projected future use, the City Budget Office and Seattle Department of Human Resources believe this reserve can be reduced without negatively impacting departments use of backfill for paid parental leave so that funding may be used for other priorities.

Align Recurring Reserves with Expected Costs

Expenditures $(75,552,120)

Revenues $(75,500,000)

During the Biennial Budget process, endorsed recurring reserves and revenue-based cash transfers are forecasted based on the first year of the biennium and revenue forecasts. This change updates these reserves for any new information since that process. The 2026 Proposed Budget decreases the Puget Sound Air Quality reserve by $45,000, increases the budget for the Get Engaged youth boards and commissions participation project by $15,000, and increases the Portable Art Rental reserve by $2,000 to align with updated information. It also increases the transfer to the Emergency Fund and the Revenue Stabilization Fund based on the 2025 August Revenue Forecast by $170,220 and $392,660, respectively. Appropriations for the Climate Pledge Arena revenue sharing agreement are reduced by $587,000 to reflect reduced revenue expectations for Admissions Tax revenues. Finally, this item reduced the Payroll Expense Transfer to the General Fund by $75.5 million as a result of budgetary decisions and reduced revenue forecasts for this fund.

Align Reserve for Department of Justice Consent Decree Costs for Expected Costs

Expenditures $(500,000)

This item reduces the 2026 reserve related to the Seattle Police Department and Department of Justice Consent Decree monitor oversight costs. These costs decline as the City achieves compliance on agreement components thereby reducing monitor work each year. The reserve is being reduced by $500,000 from $613,000 in the 2026 Endorsed Budget to $113,000 in the 2026 Proposed Budget to address final costs after the termination of the consent decree in September 2025.

Appropriate Bond Funds for Seattle Information Technology Projects

Expenditures $2,161,733

This item appropriates available bond proceeds to support projects in the Seattle Department of Information Technology. Funds are appropriated from the bond fund in Finance General and cash is transferred as spent to the Information Technology Fund per fund requirement rules. Please see the Seattle Information Technology budget section for additional information on how these proceeds will be spent.

Create Reserve for Northgate Commons Project

Expenditures $5,000,000

The 2026 Proposed Budget creates a one-time reserve to support the first $5 million of the Seattle Housing Authority Northgate Commons Project, to which the City has committed $20 million in total. This project focuses on the development of a transit-oriented, mixed-income, mixed-use community in North Seattle. The Seattle Housing Authority anticipates the project will include up to 1,400 homes, with an estimated 420 affordable homes. This reserve will support the first phase of this project beginning in early 2026, including demolition of existing structures on the site. The Executive intends to appropriate the remaining $15 million funding for this project in 2027 and future years.

Create Reserve for Pearl Warren Building Demolition

Expenditures $500,000

The Seattle Indian Services Commission is working on a mixed-use transit-oriented development that provides affordable housing and commercial space at the site of the Pearl Warren Building in the Little Saigon neighborhood. This item creates a one-time Finance General reserve in 2026 related to the demolition of the building. The City's contribution will be subject to completing an agreement for public benefits in exchange for the funding.

Defer Reserve for Waterfront Building Operations and Maintenance to 2027

Expenditures $(500,000)

The 2026 Endorsed Budget contained a General Fund Reserve to fund the operations and maintenance of a building acquired by the City on the waterfront. This building is awaiting necessary capital improvements before it can be operational. FAS estimates that the operational reserve will not be needed until 2027. As such the reserve is being reallocated in 2026 for other needs. Operational budget needs will be reassessed as part of the 2027-2028 budget planning process.

Defer Seattle Chinese Garden CIP Reserve to 2027

Expenditures $(2,500,000)

The 2025 Adopted and 2026 Endorsed Budget included appropriation of $2.5 million each year to support the City's capital contribution to the Seattle Chinese Garden. This contribution is postponed to 2027 to align with anticipated expense needs.

Increase B&O Threshold, Deduction, and Rate

Revenues $81,000,000

This item reflects the net revenue anticipated from the proposed changes to the Business & Occupation Tax that will be put to the voters on the November ballot. If approved by voters, the changes would increase the threshold such that the first $2 million of gross taxable receipts are no longer subject to the Business & Occupation Tax; create a deduction of $2 million; and increase the tax rates.

Increase General Fund Transfer to Office of Labors Standards

Expenditures $277,381

This item provides General Fund support to the Office of Labor Standards (OLS) for ongoing salary adjustments to address wage compression and a one-time add for space planning in 2026. It also includes a correction for a prior year where revenues to the General Fund were not reflected in the transfer to OLS. Please see the Office of Labor Standards budget book section for additional details.

Increase General Fund Transfer to Seattle Information Technology Department

Expenditures $1,000,000

This cash transfer to the Seattle Information Technology Fund supports ongoing work associated with the Business and Occupancy Tax before voters in November 2025. It also includes a cash transfer to support the Permitting and Customer Trust (PACT) program which will improve service delivery, customer relationship management, and modernization of service channels. For additional information on what this amount will support, please see the Seattle Information Technology Department budget section.

Increase Voter Registration and Pamphlets Reserve

Expenditures $555,000

This action increases the Finance General Reserve for voter pamphlets for elections and annual voter registration administrative costs paid to King County. Between 2019 and 2024, the cost of voter registration increased from $1.3 million to $2.8 million annually due to increased administrative costs, higher than average inflation, and a 6% increase in the number of registered, active voters in Seattle. At the same time, voter pamphlets increased in complexity, distribution, and administrative costs, increasing from an average of $30,000 to $50,000 per election. Increased voters and more complex pamphlets result in the City of Seattle taking on a larger portion of growing costs. The City Budget Office has used an elections reserve as well as residual overages in other reserves to absorb this growth. However, in 2026, Finance General will abandon any excess reserves for General Fund balancing that were previously used for this purpose (Family Medical Leave, SISC Debt Service, etc). As such, this reserve needs to increase to pay for the known registration costs and pamphlet expenses.

New 0.1% Public Safety Sales Tax

Revenues $38,930,828

The proposed budget includes revenues from the City's planned Public Safety Sales Tax, which is expected to generate $39 million in 2026. These revenues are proposed to support the expansion of the Community Assisted Response and Engagement (CARE) Community Crisis Responder teams, hiring additional 9-1-1 call takers, recruiting 20 new firefighters, further enhancing services through the Post Overdose Team in the Seattle Fire Department (SFD), increasing substance use treatment options, and stabilizing other CARE investments.

Reduce General Fund Transfers to Office of Labor Standards and Seattle Public Library for Reduction Packages

Expenditures $(5,640,735)

This change request reduces the General Fund transfer to the Office of Labor Standards and Seattle Public Library to align with reduction packages approved for each department. Please see these departments budget sections for additional details on the reductions.

Release Fleet Maintenance Reserve

Expenditures $(500,000)

This reserve was created due to a lack of City capacity to provide fleet maintenance and subsequent high and unpredictable external vendor fleet maintenance costs during COVID. Over the last two years, City capacity for maintenance has increased as hiring for mechanics has stabilized, but the need to use external vendors for maintenance remains. FAS has built increased vendor maintenance assumptions into the updated 2026 rates, using fund balance to absorb necessary General Fund increases. Given other pressures on the General Fund, this reserve is being reduced so that it may be reallocated for other Citywide General Fund priorities and balancing.

Transfer 2026 World Cup Planning and Operations Reserve to Transportation, Fire and Police Departments

Expenditures $(4,000,000)

In 2026, Seattle will host several World Cup matches. The City of Seattle continues to work with the local organizing committee on the reimbursement of costs incurred by the City to prepare for and provide support during the matches. A Finance General reserve was created in the 2026 Endorsed Budget utilizing Payroll Expense Tax proceeds for economic development to cover any costs that may not be fully reimbursed or deemed ineligible for reimbursement ($4.0 million). The 2026 Proposed Budget transfers this reserve from Finance General to the Seattle Department of Transportation, Seattle Fire Department, and Seattle Police Department for World Cup related work. Please see these departments budget sections for additional details on anticipated funding use.

Transfer Ap-Based Worker Fee Revenue from General Fund to Office of Labor Standards Fund

Expenditures $2,450,844

This item transfers Network Company Fee revenue in the General Fund to the Office of Labor Standards (OLS) Fund. The Network Company License Fee is a regulatory fee that went into effect January 1, 2025 to implement two app-based worker labor standards: the App-Based Worker Minimum Payment Ordinance and the App-Based Worker Deactivation Ordinance. Collections are handled by the Finance and Administrative Services (FAS) Consumer Protection Division and fee revenue is first used to cover FAS costs for collection and implementation before transferring to OLS Fund. Any collections beyond appropriated spending in OLS is placed in a planning reserve in the OLS Fund.

Transfer Reserve for Sound Transit 3 Staffing to Department

Expenditures $(6,762,858)

This item transfers reserved funds from Finance General 2026 Endorsed Budget to the Sound Transit 3 project in order to implement staffing plan increases to facilitate an accelerated permit, planning, and delivery process for Sound Transit 3 while also ensuring adequate staff resources for our office to effectively represent the City's interests in the ST3 expansions to West Seattle and Ballard.

Proposed Technical

Align Debt Service Appropriations with 2026 Assumptions

Expenditures $(478,581)

Finance General debt service reserves for various funds have been updated to reflect anticipated needs in 2026. These amounts are updated annually based on former and current project debt service requirements.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(732,120)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Fund Balancing Entries

Revenues $(12,274,076)

This is a technical item to record a fund balancing entry for the General Fund, Payroll Tax Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Real Estate Excise Tax Funds, Emergency Fund, Revenue Stabilization Fund, and Bond Funds which are multi-departmental Funds without a primary custodian department.

Ongoing Changes from Current Year Legislation

Expenditures $(7,172,772)

This change includes ongoing budget changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. This includes:
- Reduction of debt service payments that have been completed (-$445,000)
- Alignment of insurance budget with actual 2025 growth rates (-$1.5 million)
- Reduction of appropriation that was for one-time items in 2025 or prior (-$5.2 million)

SCERS Retirement Contribution Rate Reduction

Expenditures $(41,821)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	193,081,058	190,353,074	175,052,013	171,363,026
00164 - Unrestricted Cumulative Reserve Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	2,010,170	2,010,193	2,008,041	2,008,041
14000 - Coronavirus Local Fiscal Recovery Fund	18,671,838	-	-	-
14500 - Payroll Expense Tax	93,133,659	315,548,240	275,366,391	199,866,391
30010 - REET I Capital Fund	-	-	703,000	703,000
30020 - REET II Capital Fund	-	-	320,450	320,450
36100 - 2014 Multipurpose LTGO Bond Fund	-	-	-	78,670
36400 - 2017 Multipurpose LTGO Bond Fund	-	-	-	2,083,063
36800 - 2021 Multipurpose LTGO Bond Fund	558,047	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	749,913	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	4,709,708	4,709,708	4,709,708	-
Total for BSL: BO-FG-2QA00	**316,021,089**	**515,721,336**	**460,249,119**	**378,053,726**
FG - BO-FG-2QD00 - General Purpose				
00100 - General Fund	41,379,834	52,440,178	53,741,400	47,790,000
12400 - Arts and Culture Fund	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Transportation Fund	515,246	597,000	607,000	607,000
14500 - Payroll Expense Tax	-	3,442,889	5,558,106	5,000,000
19900 - Transportation Benefit District Fund	-	3,777,085	5,204,752	-
Total for BSL: BO-FG-2QD00	**52,272,254**	**72,479,152**	**76,855,258**	**64,554,000**
Department Total	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Finance General

Budget Summary by Fund Finance General

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	234,460,892	242,793,252	228,793,413	219,153,026
00164 - Unrestricted Cumulative Reserve Fund	3,106,696	3,100,121	2,089,516	1,631,085
12200 - Short-Term Rental Tax Fund	2,010,170	2,010,193	2,008,041	2,008,041
12400 - Arts and Culture Fund	10,377,174	12,222,000	11,744,000	11,157,000
13000 - Transportation Fund	515,246	597,000	607,000	607,000
14000 - Coronavirus Local Fiscal Recovery Fund	18,671,838	-	-	-
14500 - Payroll Expense Tax	93,133,659	318,991,129	280,924,497	204,866,391
19900 - Transportation Benefit District Fund	-	3,777,085	5,204,752	-
30010 - REET I Capital Fund	-	-	703,000	703,000
30020 - REET II Capital Fund	-	-	320,450	320,450
36100 - 2014 Multipurpose LTGO Bond Fund	-	-	-	78,670
36400 - 2017 Multipurpose LTGO Bond Fund	-	-	-	2,083,063
36800 - 2021 Multipurpose LTGO Bond Fund	558,047	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	749,913	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	4,709,708	4,709,708	4,709,708	-
Budget Totals for FG	**368,293,343**	**588,200,488**	**537,104,377**	**442,607,726**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	312,106,537	324,501,902	324,857,063	323,192,509
311020	Sale Of Tax Title Property	108	-	-	-
313010	Sales & Use Tax-Local Share	312,262,230	315,620,225	322,023,898	330,912,041
313030	Sales & Use Tax-Brkrd Nat Gas	1,633,620	1,573,323	1,599,258	1,965,366
313040	Sales & Use Tax-Crim Justice	28,130,157	28,372,825	28,954,112	69,105,097
314010	Payroll Expense Tax	(374,913)	-	-	-
314020	Payroll Expense Tax P&I	(53,835)	-	-	-
316010	B&O Tax	350,406,406	369,354,336	394,450,325	471,469,681
316020	B&O Tax-Admissions Rev	131,317	-	-	-
316070	B&O Tax-Gas Utility	12,712,987	10,614,103	10,727,277	14,682,246
316080	B&O Tax-Garbage Utility	1,590,963	1,738,447	1,784,049	1,245,332
316100	B&O Tax-Cable Tv Utility	10,647,933	9,784,747	8,904,120	9,184,852
316110	B&O Tax-Telephone/Graph Util	12,017,188	9,049,624	8,144,661	10,395,596
316120	B&O Tax-Steam Utility	1,851,530	1,742,530	1,835,284	2,073,502
316130	B&O Tax-Electric Utility	74,323,685	70,579,788	72,255,313	72,548,249
316140	B&O Tax-Water Utility	40,708,936	38,739,844	39,546,991	39,379,037
316150	B&O Tax-Sewer Utility	48,799,983	72,560,227	76,592,749	75,890,815
316160	B&O Tax-Solid Waste Utility	26,575,789	27,546,234	28,455,260	29,007,389
316170	B&O Tax-Drainage Utility	20,081,423	-	-	-
316180	B&O Tax-Trans Fee-In City	7,213,216	5,520,735	5,702,919	5,929,816
316190	B&O Tax-Trans Fee-Out City	(34,886)	-	-	-
317040	Leasehold Excise Tax Rev	9,277,851	7,884,530	8,001,304	8,058,122
317060	Gambling Excise Tax Rev	510,890	-	325,000	398,191
318010	Operating Assessments	(144)	-	-	-
318030	Business & Occup Tax Penalties	3,341,991	-	-	-
318040	Business & Occup Tax Interest	832,744	-	-	-
318070	Utility Tx Penalties & Int	(1,358,020)	-	-	-
318110	Firearms & Ammunition Tax	84,977	100,000	100,000	103,103
318310	Transportation Network Co Tax	5,168,632	5,663,557	5,772,352	5,203,245
321100	Bus Lic&Perm-Business Gen	21,254,908	20,750,713	21,344,027	21,890,679
322220	Nonbus Lic&Perm-Strmwtr Sewer	13,500	-	-	-
335010	Marijuana Enforcement	1,463,233	2,107,874	2,266,894	2,299,085
335030	Vessel Registration Fees	124,375	130,000	130,000	129,881
335070	Criminal Justice Hi Crm	2,601,550	2,719,098	2,844,830	2,945,204
335080	Criminal Justice Pop	2,079,535	1,637,339	1,717,867	2,354,234
335090	Criminal Justice Dcd #1	1,066,062	950,000	950,000	1,206,885

335120	Rev Sharing Dui-Cities	67,088	65,000	65,000	73,586
335140	Liquor Excise Tax	5,373,851	5,340,571	5,479,815	5,536,276
335150	Liquor Board Profits	5,882,137	5,995,528	6,060,919	5,947,497
341900	General Government-Other Rev	1,567,986	1,506,512	1,506,512	1,655,193
350190	Nsf Check Fees	5,583	3,000	3,000	3,410
360020	Inv Earn-Residual Cash	-	19,531,325	18,748,833	15,534,225
360130	Interest On Contracts/Notes Re	1,252,441	900,000	800,000	877,165
360180	Penalties-Spec Assessments	120,048	100,000	100,000	100,000
360220	Interest Earned On Deliquent A	104	-	-	-
360900	Miscellaneous Revs-Other Rev	318,519	5,000	5,000	5,000
397010	Operating Transfers In	112,441,045	314,535,263	275,366,392	199,866,392
Total Revenues for: 00100 - General Fund		**1,434,221,260**	**1,677,224,201**	**1,677,421,025**	**1,731,168,901**
400000	Use of/Contribution to Fund Balance	-	(55,374,741)	(28,210,146)	(12,087,356)
Total Resources for:00100 - General Fund		**1,434,221,260**	**1,621,849,459**	**1,649,210,878**	**1,719,081,545**
318100	Sweetened Beverage Tax	20,090,671	21,326,902	21,753,440	22,165,447
318120	Sweet Bev Tax Penalty and Int	55,117	-	-	-
397010	Operating Transfers In	1,200,000	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**21,345,788**	**21,326,902**	**21,753,440**	**22,165,447**
400000	Use of/Contribution to Fund Balance	-	1,921,162	609,047	35,531
Total Resources for:00155 - Sweetened Beverage Tax Fund		**21,345,788**	**23,248,065**	**22,362,487**	**22,200,978**
360010	Investment Interest	-	300,000	100,000	-
360020	Inv Earn-Residual Cash	-	1,000,000	1,000,000	1,500,000
395010	Sales Of Land & Buildings	-	1,104,000	3,788,500	3,788,500
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**-**	**2,404,000**	**4,888,500**	**5,288,500**
400000	Use of/Contribution to Fund Balance	-	1,115,820	(2,523,018)	(1,583,803)
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		**-**	**3,519,820**	**2,365,482**	**3,704,697**
397010	Operating Transfers In	2,648,224	270,656	(8,872,213)	(8,872,213)
Total Revenues for: 00166 - Revenue Stabilization Fund		**2,648,224**	**270,656**	**(8,872,213)**	**(8,872,213)**
400000	Use of/Contribution to Fund Balance	-	(270,656)	8,872,213	8,872,213
Total Resources for:00166 - Revenue Stabilization Fund		**2,648,224**	**-**	**-**	**-**

397000	Operating Transfers In Summ	-	(501,000)	(501,000)	(501,000)
397010	Operating Transfers In	14,184,000	(20,864,629)	(19,256,885)	(19,256,885)
397100	Intrafund Revenues	-	33,687,000	33,687,000	33,687,000
Total Revenues for: 10102 - Emergency Fund		**14,184,000**	**12,321,371**	**13,929,115**	**13,929,115**
400000	Use of/Contribution to Fund Balance	-	(12,321,371)	(13,929,115)	(13,929,115)
Total Resources for:10102 - Emergency Fund		**14,184,000**	**-**	**-**	**-**
317060	Gambling Excise Tax Rev	124,370	-	-	-
317090	Short Term Rental Tax	12,059,209	12,447,823	13,151,239	12,917,281
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**12,183,580**	**12,447,823**	**13,151,239**	**12,917,281**
400000	Use of/Contribution to Fund Balance	-	878,449	(112,485)	(101,302)
Total Resources for:12200 - Short-Term Rental Tax Fund		**12,183,580**	**13,326,271**	**13,038,753**	**12,815,979**
316020	B&O Tax-Admissions Rev	2,500,380	26,463,753	27,232,951	-
Total Revenues for: 12400 - Arts and Culture Fund		**2,500,380**	**26,463,753**	**27,232,951**	**-**
331110	Direct Fed Grants	18,675,103	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**18,675,103**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	-
Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund		**18,675,103**	**-**	**-**	**-**
314010	Payroll Expense Tax	356,599,797	440,480,430	466,115,179	388,007,461
314020	Payroll Expense Tax P&I	3,433,874	-	-	-
350190	Nsf Check Fees	(20)	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	7,414,515
Total Revenues for: 14500 - Payroll Expense Tax		**360,033,651**	**440,480,430**	**466,115,179**	**395,421,976**
400000	Use of/Contribution to Fund Balance	-	101,198,030	38,207,753	21,741,347
Total Resources for:14500 - Payroll Expense Tax		**360,033,651**	**541,678,460**	**504,322,931**	**417,163,323**
360420	Other Judgments & Settlements	7,488,431	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**7,488,431**	**-**	**-**	**-**
318010	Operating Assessments	855,553	-	-	-
360190	Deferred Interest-Spec Assessm	15,165	-	-	-

Total Revenues for: 19811 - BIA - Pioneer Square		**870,717**	**-**	**-**	**-**
318010	Operating Assessments	92,178	-	-	-
360190	Deferred Interest-Spec Assessm	201	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		**92,379**	**-**	**-**	**-**
318010	Operating Assessments	22,635,524	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		**22,635,524**	**-**	**-**	**-**
318010	Operating Assessments	206,150	-	-	-
360190	Deferred Interest-Spec Assessm	2,318	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		**208,468**	**-**	**-**	**-**
318010	Operating Assessments	124,341	-	-	-
360190	Deferred Interest-Spec Assessm	1,359	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		**125,700**	**-**	**-**	**-**
318010	Operating Assessments	414,362	-	-	-
360190	Deferred Interest-Spec Assessm	736	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		**415,098**	**-**	**-**	**-**
318010	Operating Assessments	987,410	-	-	-
360190	Deferred Interest-Spec Assessm	879	-	-	-
Total Revenues for: 19845 - BIA - Ballard		**988,288**	**-**	**-**	**-**
318010	Operating Assessments	18,404,582	-	-	-
360190	Deferred Interest-Spec Assessm	30,507	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		**18,435,090**	**-**	**-**	**-**
318010	Operating Assessments	1,758,473	-	-	-
360190	Deferred Interest-Spec Assessm	1,242	-	-	-
Total Revenues for: 19857 - BIA - SODO		**1,759,714**	**-**	**-**	**-**
318010	Operating Assessments	164,666	-	-	-
360190	Deferred Interest-Spec Assessm	2,200	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		**166,866**	**-**	**-**	**-**
318010	Operating Assessments	1,914,071	-	-	-
360190	Deferred Interest-Spec Assessm	10,458	-	-	-
Total Revenues for: 19890 - BIA - U District		**1,924,529**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	3,173,000	-	-

Total Resources for:20110 - General Bond Interest and Redemption Fund		**-**	**3,173,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	(1,641,264)	(1,641,264)	-
Total Resources for:20130 - LTGO Bond Interest and Redemption Fund		**-**	**(1,641,264)**	**(1,641,264)**	**-**
400000	Use of/Contribution to Fund Balance	-	(14,965,800)	(16,315,800)	-
Total Resources for:20140 - UTGO Bond Interest Redemption Fund		**-**	**(14,965,800)**	**(16,315,800)**	**-**
317010	Real Estate Excise Tax Reet #1	30,716,399	33,225,994	42,861,039	38,621,190
318080	Other Taxes Penalties & Int	719	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**30,717,118**	**33,225,994**	**42,861,039**	**38,621,190**
400000	Use of/Contribution to Fund Balance	-	7,839,270	1,176,151	12,992,709
Total Resources for:30010 - REET I Capital Fund		**30,717,118**	**41,065,264**	**44,037,190**	**51,613,900**
317020	Real Estate Excise Tax Reet #2	30,716,399	33,225,994	42,861,039	38,621,190
318080	Other Taxes Penalties & Int	719	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**30,717,118**	**33,225,994**	**42,861,039**	**38,621,190**
400000	Use of/Contribution to Fund Balance	-	(820,557)	767,377	4,782,749
Total Resources for:30020 - REET II Capital Fund		**30,717,118**	**32,405,437**	**43,628,416**	**43,403,939**
318080	Other Taxes Penalties & Int	25,300	-	-	-
360170	Interest-Special Assessments	61,295	-	-	-
379010	Capital Assessments	995,376	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		**1,081,971**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	78,670
Total Resources for:36100 - 2014 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**78,670**
400000	Use of/Contribution to Fund Balance	-	-	-	2,083,063
Total Resources for:36400 - 2017 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**2,083,063**
391010	G.O.Bond Proceeds	-	60,208,782	60,208,782	-

Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**60,208,782**	**60,208,782**	**-**
400000	Use of/Contribution to Fund Balance	-	(55,499,074)	(55,499,074)	-
Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**4,709,708**	**4,709,708**	**-**
391010	G.O.Bond Proceeds	-	(10,600,000)	(10,600,000)	-
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		**-**	**(10,600,000)**	**(10,600,000)**	**-**
400000	Use of/Contribution to Fund Balance	-	10,600,000	10,600,000	-
Total Resources for:37210 - 2024 LTGO Taxable Bond Fund		**-**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	43,242,999	-	-
Total Resources for:37300 - 2025 Multipurpose LTGO Bond Fund		**-**	**43,242,999**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	10,000,000	-	-
Total Resources for:37310 - 2025 LTGO Taxable Bond Fund		**-**	**10,000,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	164,050,000	(13,200,000)
Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund		**-**	**-**	**164,050,000**	**(13,200,000)**
400000	Use of/Contribution to Fund Balance	-	9,000,000	-	-
Total Resources for:37410 - 2026 LTGO Bond Fund B		**-**	**9,000,000**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	-	-	27,250,000
Total Resources for:37510 - 2027 LTGO Bond Fund B		**-**	**-**	**-**	**27,250,000**
Total FG Resources		**1,983,418,998**	**2,357,075,172**	**2,457,001,734**	**2,286,196,094**

Finance General

Appropriations by Budget Summary Level and Program

FG - BO-FG-2QA00 - Appropriation to Special Funds

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Appropriation to Special Funds	316,021,089	515,721,336	460,249,119	378,053,726
Total	**316,021,089**	**515,721,336**	**460,249,119**	**378,053,726**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

FG - BO-FG-2QD00 - General Purpose

The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
General Purpose	52,272,254	72,479,152	76,855,258	64,554,000
Total	**52,272,254**	**72,479,152**	**76,855,258**	**64,554,000**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Department of Human Resources

Kimberly Loving, Director

(206) 684-7999

http://www.seattle.gov/personnel/

Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce, as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. SDHR operations:

- create greater HR accountability and collaboration Citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to a portfolio of 20 departments;
- ensure a culture of respect and dignity for all employees;
- develop consistent policies, improved services, and programs that enhance the workforce;
- provide executive recruitment and succession planning services.

SDHR establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; and ensures department staff and managers receive information and resources required to meet business needs and legal requirements such as leave administration.

Business Operations establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers, and employees; provides internal fiscal management and budget development; and spearheads Citywide Human Resources policies and programs in partnership with the multi-departmental Human Resources Leadership Team (HRLT).

Citywide Shared Administrative Services administers Citywide quality and cost-effective employee benefits, including health care and workers' compensation; provides Citywide safety, classification/compensation and Workforce Analytics & Reporting services; and handles absence management.

Citywide Labor Relations develops and implements labor relations strategies in collaboration with labor management teams across the City and develops training in coordination with HR systems administration and operations, while bargaining the impacts of management strategy and philosophy with labor partners.

Citywide Learning & Accountability responds to and thoroughly investigates employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct in a manner which reflects an acknowledgement of the historical limitations of the employment law; provides departments with online training resources and advisory support in order to educate and develop City employees.

Human Resources Service Delivery provides HR support to executive offices and direct HR services to 20 departments; strategic alignment with department HR leaders and staff; and a consistent network for HR practitioners across the City; provides talent recruitment to executive offices and direct recruitment to 20 departments; manages the NEOGOV software platform for Talent Management strategic alignment with department HR leaders and staff; provides a City focused standard for talent engagement, selection, and staffing accountability for equitable outcomes through the Talent, Experience, Alignment branded model of equitable recruiting practices.

Personnel Compensation Trust Funds

The Seattle Department of Human Resources (SDHR) administers five Personnel Compensation Trust Funds related to employee benefits. These funds are managed through Citywide contractual obligations on behalf of employees

and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

Health Care Fund: contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. The City is self-insured for both the Aetna and Kaiser medical plans, the vision plan, and one dental plan and carries insurance for the remaining dental plan.

Fire Fighters Health Care Fund: was created to track fire fighter employee contributions previously held within the larger Health Care Fund. Fire fighter premium collections are distributed directly to the trust that provides fire fighters' healthcare.

Industrial Insurance Fund: captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Fund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.

Unemployment Insurance Fund: contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.

Group Term Life Insurance Fund: contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	25,702,716	23,105,858	23,616,565	23,268,676
Other Funding - Operating	385,931,148	426,821,096	450,306,247	462,465,700
Total Operations	**411,633,864**	**449,926,954**	**473,922,812**	**485,734,376**
Total Appropriations	**411,633,864**	**449,926,954**	**473,922,812**	**485,734,376**
Full-Time Equivalents Total*	118.00	102.50	102.50	97.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services identified in the 2025 Adopted Budget for the Seattle Department of Human Resources. SDHR will continue to:

- Provide full HR services for the 20 City departments in SDHR's Service Delivery portfolio;
- Administer employee benefits, leave, and workers' compensation programs Citywide;
- Administer the City's centralized system for recruitment and hiring of employees;
- Manage HR compliance, personnel policy, and legislation requirements;

- Develop and administer the City's system for position classifications, wages, and reporting and analytics of employee data;
- Respond to and thoroughly investigate employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct;
- Develop and implement labor relations strategies, oversee collective bargaining, and respond to grievances.

SDHR does not expect any operational reductions in the 2026 Proposed Budget, as the department adjusts to the elimination of 3 divisions/programs in the 2025 Adopted Budget. Technical adjustments include cost-neutral reallocation of budget to align with actual costs and to simplify accounting, adjustments to retirement and annual wage adjustments, as well as adjustments to the Health Care Fund and the Industrial Insurance Fund. Positions that Council partially restored for 6 months in the 2025 Adopted Budget are formally removed in a position-only technical adjustment.

Personnel Compensation Trust Funds

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds and are administered by SDHR.

Health Care Fund: Total City health care costs including medical, dental and vision care, plus administration costs, are estimated to increase to $392.3 million in 2026, an increase of $11 million (2.9%) from the 2026 Endorsed Budget. Growth in medical claims is now projected at 9.1% over 2025 levels. The 2026 Proposed Budget assumes an estimate of approximately 12,200 regular and 200 benefits-eligible temporary employees enrolled in healthcare, along with enrolled family members.

Fire Fighters Health Care Fund: Firefighter payments remain level at $2.0 million in the 2026 Proposed Budget.

Industrial Insurance Fund: Total Workers' Compensation costs including medical and time-loss claims, plus administration costs, are estimated to be $57.3 million in the 2026 Proposed Budget, which reflects an increase of $1.2 million (2.1%), relative to the 2026 Endorsed Budget. The change is due principally to a correction in projected administration costs and not to the outlook for claims which remains unchanged.

Unemployment Insurance Fund: Unemployment insurance expenses are projected to be $3.6 million in the 2026 Proposed Budget, which is unchanged from the 2026 Endorsed Budget.

Group Term Life Insurance Fund: Total costs in the fund are expected to be $7.2 million in the 2026 Proposed Budget, unchanged from the 2026 Endorsed Budget.

Incremental Budget Changes

Seattle Department of Human Resources

	2026 Budget	FTE
Total 2026 Endorsed Budget	**473,922,812**	**102.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(92,548)	-
Proposed Technical		
Group Term Life Fund Balancing Adjustment	-	-
Elimination of Partially Restored Positions in 2025 Adopted Budget	-	(5.00)
Reallocate Labor Budget	-	-
Reallocate Non-labor budget	-	-
Align Budget to Reflect Departmental Changes that Occurred in the 2025 Adopted Budget	-	-
Health Care Fund Revenue and Expenditure Adjustments	10,981,424	-
Industrial Insurance Fund Revenue and Expenditure Adjustments	1,178,029	-
Bargained Annual Wage Adjustment to Base Budget	(227,500)	-
SCERS Retirement Contribution Rate Reduction	(27,841)	-
General Fund April Revenue Adjustment	-	-
General Fund August Revenue Adjustment	-	-
Total Incremental Changes	**$11,811,564**	**(5.00)**
Total 2026 Proposed Budget	**$485,734,376**	**97.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(92,548)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Seattle Department of Human Resources

Proposed Technical

Group Term Life Fund Balancing Adjustment

Revenues	$(2,320)

Revenues and expenditures for this fund are unchanged from the 2026 Endorsed Budget, but a technical adjustment is made in this item (entering the contribution to fund balance for 2026) which is necessary to balance this fund.

Elimination of Partially Restored Positions in 2025 Adopted Budget

Position Allocation	(5.00)

This position-only item eliminates 5.0 FTE from SDHR's position count. These positions were abrogated as part of the 2025 Adopted Budget effective June 30, 2025, so this change reflects the position elimination that occurred mid-year in 2025.

Reallocate Labor Budget

Expenditures	-

This cost neutral item reallocates SDHR’s labor budget to align with recent changes resulting from the implementation of Human Resources management system, Workday. Workday simplified timesheets, so labor costs are now spread across fewer projects. The reallocation reflects how employee labor costs are actually charged in the Workday environment.

Reallocate Non-labor budget

Expenditures	-

This cost neutral item reallocates non-labor budgets across SDHR due to the centralization of certain costs and simplification of the use of GL accounts.

Align Budget to Reflect Departmental Changes that Occurred in the 2025 Adopted Budget

Expenditures	-
Revenues	-

This cost neutral item reallocates budget to better align the second year of the biennium with organizational changes that occurred in the 2025 Adopted Budget.

Health Care Fund Revenue and Expenditure Adjustments

Expenditures	$10,981,424
Revenues	$3,588,093

This item adjusts the budget for expenditures and expected revenues in the City's Health Care Fund (10112). Expenditures are expected to increase by $11 million (2.9%) above the 2026 Endorsed Budget due to typical trends in medical costs plus current inflationary pressures, particularly facing inpatient services and specialty drugs

Industrial Insurance Fund Revenue and Expenditure Adjustments

Expenditures	$1,178,029
Revenues	$(1,118,069)

This item adjusts the budget for expenditures and expected revenues in the City's Industrial Insurance (workers' compensation) Fund (10110). An adjustment is made to 2026 projected expenditures in the amount of an additional

$1.2 million related to the SDHR rate allocation (the amount paid to SDHR to staff this fund), an adjustment that fixes an error in the 2026 Endorsed Budget. Otherwise, expected revenues and expenditures are unchanged from 2026 Endorsed levels.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(227,500)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(27,841)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

General Fund April Revenue Adjustment

Revenues $(4,533,777)

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department. This adjustment aligns the cost allocation of SDHR services to departments to account for the SDHR service reductions that occurred in the 2025 Adopted Budget.

General Fund August Revenue Adjustment

Revenues $144,054

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Seattle Department of Human Resources

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service				
10113 - Group Term Life Fund	6,805,592	7,055,500	7,231,887	7,231,887
Total for BSL: BO-HR-GTL	**6,805,592**	**7,055,500**	**7,231,887**	**7,231,887**
SDHR - BO-HR-HEALTH - Health Care Services				
10112 - Health Care Fund	323,648,774	360,415,978	381,304,148	392,285,572
63100 - Fire Fighters Healthcare Fund	1,872,398	2,000,000	2,000,000	2,000,000
Total for BSL: BO-HR-HEALTH	**325,521,171**	**362,415,978**	**383,304,148**	**394,285,572**
SDHR - BO-HR-INDINS - Industrial Insurance Services				
10110 - Industrial Insurance Fund	50,238,517	53,373,498	56,125,895	57,303,923
Total for BSL: BO-HR-INDINS	**50,238,517**	**53,373,498**	**56,125,895**	**57,303,923**
SDHR - BO-HR-N5000 - Leadership and Administration				
00100 - General Fund	-	12,024,906	12,578,988	11,865,463
Total for BSL: BO-HR-N5000	**-**	**12,024,906**	**12,578,988**	**11,865,463**
SDHR - BO-HR-N6000 - HR Services				
00100 - General Fund	25,702,716	11,080,952	11,037,577	11,403,213
Total for BSL: BO-HR-N6000	**25,702,716**	**11,080,952**	**11,037,577**	**11,403,213**
SDHR - BO-HR-UNEMP - Unemployment Services				
10111 - Unemployment Insurance Fund	3,365,868	3,976,121	3,644,317	3,644,317
Total for BSL: BO-HR-UNEMP	**3,365,868**	**3,976,121**	**3,644,317**	**3,644,317**
Department Total	**411,633,864**	**449,926,954**	**473,922,812**	**485,734,376**
Department Full-Time Equivalents Total*	**118.00**	**102.50**	**102.50**	**97.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Department of Human Resources

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	25,702,716	23,105,858	23,616,565	23,268,676
10110 - Industrial Insurance Fund	50,238,517	53,373,498	56,125,895	57,303,923
10111 - Unemployment Insurance Fund	3,365,868	3,976,121	3,644,317	3,644,317
10112 - Health Care Fund	323,648,774	360,415,978	381,304,148	392,285,572

10113 - Group Term Life Fund	6,805,592	7,055,500	7,231,887	7,231,887
63100 - Fire Fighters Healthcare Fund	1,872,398	2,000,000	2,000,000	2,000,000
Budget Totals for SDHR	**411,633,864**	**449,926,954**	**473,922,812**	**485,734,376**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341190	Personnel Service Fees	26,636,270	26,344,359	27,562,704	23,173,663
360900	Miscellaneous Revs-Other Rev	527,375	69,447	73,007	72,325
397010	Operating Transfers In	579,829	-	-	-
Total Revenues for: 00100 - General Fund		**27,743,474**	**26,413,806**	**27,635,711**	**23,245,988**
360710	Wc Contrib-Medical Claims	32,165,917	33,971,618	36,435,746	36,435,746
360720	Wc Contrib-Pension Payouts	1,829,206	9,804,000	9,804,000	9,804,000
360730	Wc Contrib-Pooled Adm Costs	10,546,284	11,644,382	12,182,247	12,182,247
397010	Operating Transfers In	3,000,000	-	-	-
Total Revenues for: 10110 - Industrial Insurance Fund		**47,541,406**	**55,420,000**	**58,421,992**	**58,421,992**
400000	Use of/Contribution to Fund Balance	-	(2,046,503)	(2,296,098)	(1,118,069)
Total Resources for:10110 - Industrial Insurance Fund		**47,541,406**	**53,373,498**	**56,125,895**	**57,303,923**
360740	Unemployment Comp Contri	2,411,449	3,976,121	3,644,317	3,644,317
Total Revenues for: 10111 - Unemployment Insurance Fund		**2,411,449**	**3,976,121**	**3,644,317**	**3,644,317**
341190	Personnel Service Fees	3,803	-	-	-
350190	Nsf Check Fees	80	-	-	-
360020	Inv Earn-Residual Cash	3,761,100	2,802,891	2,929,022	4,119,049
360370	Insurance Prems & Recoveries	15,189,462	13,090,619	14,137,868	19,005,055
360520	Health Care Ins Contrib-Employ	41,758,963	40,325,506	41,132,016	43,468,826
360530	Dental Premiums-Employee	2,492,459	2,380,563	2,428,174	2,593,154
360770	Health Care Premiums-Employ	233,547,960	307,751,835	327,300,758	332,219,131
360900	Miscellaneous Revs-Other Rev	831,546	769,642	769,642	813,513
Total Revenues for: 10112 - Health Care Fund		**297,585,373**	**367,121,056**	**388,697,480**	**402,218,729**
400000	Use of/Contribution to Fund Balance	-	(6,705,078)	(7,393,331)	(9,933,156)

Total Resources for:10112 - Health Care Fund		**297,585,373**	**360,415,978**	**381,304,148**	**392,285,572**
360020	Inv Earn-Residual Cash	-	37,597	37,597	37,597
360470	Emplyee Grp Trm Life Contribut	4,553,842	4,552,047	4,643,088	4,643,088
360480	Grp Trm Life Insur Employr	554,654	700,953	714,972	714,972
360500	L/T Disabil Insur Employee Con	1,616,350	1,684,489	1,718,178	1,718,178
360510	L/T Disabil Insur Employer Con	102,017	118,011	120,372	120,372
Total Revenues for: 10113 - Group Term Life Fund		**6,826,863**	**7,093,097**	**7,234,207**	**7,234,207**
400000	Use of/Contribution to Fund Balance	-	(37,597)	(2,320)	(2,320)
Total Resources for:10113 - Group Term Life Fund		**6,826,863**	**7,055,500**	**7,231,887**	**7,231,887**
360520	Health Care Ins Contrib-Employ	1,942,083	2,000,000	2,000,000	2,000,000
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**1,942,083**	**2,000,000**	**2,000,000**	**2,000,000**
Total SDHR Resources		**384,050,648**	**453,234,902**	**477,941,958**	**485,711,688**

Appropriations by Budget Summary Level and Program

SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GTL/LTD/AD&D Insurance	6,805,592	7,055,500	7,231,887	7,231,887
Total	**6,805,592**	**7,055,500**	**7,231,887**	**7,231,887**

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Seattle Department of Human Resources

SDHR - BO-HR-HEALTH - Health Care Services

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Health Care Services	325,521,171	362,415,978	383,304,148	394,285,572
Total	**325,521,171**	**362,415,978**	**383,304,148**	**394,285,572**

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SDHR - BO-HR-INDINS - Industrial Insurance Services

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Industrial Insurance Services	50,238,517	53,373,498	56,125,895	57,303,923
Total	**50,238,517**	**53,373,498**	**56,125,895**	**57,303,923**

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Seattle Department of Human Resources

SDHR - BO-HR-N5000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	3,624,987	3,583,917	3,701,758	3,661,258
Departmental Indirect Costs	4,483,577	2,990,887	3,126,525	3,201,476
Divisional Indirect Costs	4,403,526	3,177,809	3,323,754	2,622,170
Indirect Cost Recovery	(12,512,091)	-	-	-
Pooled Benefits	-	2,272,293	2,426,951	2,380,559
Total	**-**	**12,024,906**	**12,578,988**	**11,865,463**
Full-time Equivalents Total*	32.00	31.00	31.00	31.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	3,624,987	3,583,917	3,701,758	3,661,258

Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	4,483,577	2,990,887	3,126,525	3,201,476
Full Time Equivalents Total	17.00	17.00	17.00	17.00

Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	4,403,526	3,177,809	3,323,754	2,622,170
Full Time Equivalents Total	15.00	14.00	14.00	14.00

Indirect Cost Recovery

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery	(12,512,091)	-	-	-

Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	-	2,272,293	2,426,951	2,380,559

SDHR - BO-HR-N6000 - HR Services

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL: administers employee benefits, including health care and workers' compensation as well as absence management; provides recruitment and staffing services; advises on employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Investigations	1,751,077	1,027,127	1,077,810	1,102,071
HR Service Delivery	2,482,423	780,153	828,257	1,264,153
HR Shared/Admin Services	10,381,091	5,274,461	5,431,552	5,411,114
HR Work Force Equity	1,025,811	-	-	358,118
Labor Relations	2,690,803	1,127,786	1,183,495	1,362,901
Recruit Retent	5,239,756	1,748,759	1,648,925	1,538,226
Training/Org Effectiveness	2,131,754	1,122,667	867,539	366,631
Total	**25,702,716**	**11,080,952**	**11,037,577**	**11,403,213**
Full-time Equivalents Total*	86.00	71.50	71.50	66.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in HR Services Budget Summary Level:

HR Investigations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Investigations	1,751,077	1,027,127	1,077,810	1,102,071
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Seattle Department of Human Resources

HR Service Delivery

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Service Delivery	2,482,423	780,153	828,257	1,264,153
Full Time Equivalents Total	9.50	8.50	8.50	8.50

HR Shared/Admin Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Shared/Admin Services	10,381,091	5,274,461	5,431,552	5,411,114
Full Time Equivalents Total	41.00	38.00	38.00	37.00

HR Work Force Equity

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Work Force Equity	1,025,811	-	-	358,118
Full Time Equivalents Total	9.50	8.00	8.00	8.00

Labor Relations

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Labor Relations	2,690,803	1,127,786	1,183,495	1,362,901
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Recruit Retent

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Recruit Retent	5,239,756	1,748,759	1,648,925	1,538,226
Full Time Equivalents Total	10.00	2.00	2.00	-

Training/Org Effectiveness

Seattle Department of Human Resources

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Training/Org Effectiveness	2,131,754	1,122,667	867,539	366,631
Full Time Equivalents Total	6.00	5.00	5.00	3.00

SDHR - BO-HR-UNEMP - Unemployment Services

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Unemployment Services	3,365,868	3,976,121	3,644,317	3,644,317
Total	**3,365,868**	**3,976,121**	**3,644,317**	**3,644,317**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Information Technology Department

Rob Lloyd, Chief Technology Officer

(206) 386-0026

http://www.seattle.gov/seattleIT

Department Overview

The Seattle Information Technology Department puts powerful information and tools in the hands of people to unleash brilliance in service to our community.

The Seattle Information Technology Department (Seattle IT) provides strategic direction for and management of the City's information technology resources. Our services include data, telephone, and radio networks; applications and application infrastructure; desktop, mobile, and printing device support; website and digital engagement tools; data centers, servers, storage, and backup; video production and coverage of public meetings; and community support for digital equity, civic technology, and public internet access initiatives. Seattle IT also manages the City's CableTV Franchise fund, designated projects on behalf of the City, other departments, and regional partners.

Seattle IT is organized into ten divisions: Privacy & Engagement; Finance; Strategic Support; Advanced Digital Services; Public Safety Technologies; Technology Support; Data Enablement; Business Solutions; Security & Infrastructure; and Portfolio, Products & Project Management.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
Other Funding - Operating	263,674,571	265,083,122	271,360,489	286,160,324
Total Operations	**263,674,571**	**265,083,122**	**271,360,489**	**286,160,324**
Capital Support				
Other Funding - Capital	23,614,166	21,076,134	17,739,366	19,798,581
Total Capital	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**
Total Appropriations	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**
Full-Time Equivalents Total*	678.00	636.00	633.00	627.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

As an internal service department, Seattle IT provides services to other City departments that in turn fund Seattle IT's budget. In the 2026 Proposed Budget, Seattle IT responds to increased customer usage of Software-as-a-Service (SaaS), application renewal increases, and critical initiatives that will streamline permitting, enhance support for Public Safety Departments, and continue remediation of digital content ensuring the City keeps up with accessibility best practices. Other City departments will continue receiving current service levels in cybersecurity, applications,

infrastructure, public records disclosure coordination, City IT governance and administration, client solutions, and the Affordable Seattle program.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments totaling $502,500 were made in the Seattle IT budget to reduce employee training, consolidate employee emergency supplies, and discontinue vendor support for select citywide training courses.

The budget includes a $1.2 million reduction in costs for citywide dormant equipment such as cell phones and laptops. Due to the increased use of alternative communication options like Microsoft Teams, equipment that has not had any activity will be deactivated. Seattle IT will work with city departments to limit operational impacts. Additionally, Seattle IT has identified multiple opportunities for contract renegotiations in cell phone and software service and successfully renegotiated an 18% reduction in annual GIS service maintenance costs. This will lead to savings for every GIS reliant department.

In response to increased use of SaaS by customer departments and the realized benefits of the Unified Communication project, Seattle IT has lowered the total number of servers maintained and moved to a smaller data center for a $1.7 million budget reduction. As SaaS use increases there will continue to be reductions in server cost, and the citywide SaaS portfolio will likely see maintenance cost increases in the coming years. As the City's coordinator and supplier of all technology needs, Seattle IT also manages the budget for external needs like Microsoft licensing, sever and storage, police technology like body worn cameras, Adobe, Oracle and many other services and software. These costs are increasing by $924,000 in the proposed budget.

The budget includes revenues associated with the City's proposed Business & Occupation Tax (B&O) increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. In Seattle IT, the B&O Tax will fund a position to complete system enhancements to accommodate changes to the City's B&O Tax policies that will take effect in 2026 and help with the possible implementation of a new system to support the long-term business licensing needs of the City.

The proposed budget also includes many technical adjustments and citywide changes. Two capital IT projects are included in the budget: a $6.2 million project for Public Safety vehicle mobile device replacement over 3 years; and a $767,000 project for LAW Criminal Case Management System Data integration.

Incremental Budget Changes

Seattle Information Technology Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**289,099,854**	**636.00**
Baseline		
Adjust Capital Projects Outyears	-	-
Baseline Technical Adjustments	(566,953)	-
Depreciation, Principal & Interest True-Up	(705,163)	-
Inflation Adjustments	3,646,032	-
Realign Post-Rate Revenue Changes	21,307	-
Realigning Labor and Maintenance Budget	1,114,693	-
Proposed Operating		
Web Content Accessibility Remediation	600,000	-
After-hours Technical Support for Public Safety	333,946	-
Increase for Citywide Cloud Cost	870,000	-
Additional Budget for Seattle City Light Application Renewal	1,036,728	-
Additional Budget for Seattle Public Utilities Application Renewals	1,024,493	-
B&O Tax Administration System Needs	200,000	1.00
Creation of the Permitting Accountability and Customer Trust (PACT) Program	800,000	1.00
Department Initiative: Seattle Department of Transportation Budget System Modernization	1,900,000	-
Department Initiative: Office of Economic Development Case and Customer Management System	400,000	-
Ongoing Changes from Current Year Legislation	-	(2.00)
Service Delivery Methodology Changes	-	-
Reduction in Supplies and Subscriptions	(235,000)	-
Reduction in Contract for Citywide Privacy Training Content Production	(65,000)	-
Reductions in Middleware Services, Servers, and Infrastructure Tools	(202,500)	-
Reductions in Dormant Equipment and Secondary System Licensing	(1,204,800)	-
Reduction in Vendor Contract Costs	(1,342,000)	-
Telecom and Data Center Infrastructure Consolidation	(1,730,000)	-
Proposed Capital		
Addition of Seattle Department of Transportation to Enterprise Content Management (ECM) Oracle Cloud Migration	-	-
Additional Budget for Criminal Case Management System (CCMS) Data Integration for LAW Phase 2	767,482	-
Mobile Digital Computer Replacements in Public Safety Vehicles	2,161,733	-
Realign Security & Infrastructure CIP Budget	(870,000)	-

Proposed Technical		
Additional Budget for Public Safety Application Renewals and New Additions	924,450	-
Bargained Annual Wage Adjustment to Base Budget	(741,486)	-
Budget Adjustment for Alignment with Seattle City Light Technology Needs	5,483,855	-
Budget Adjustment for Alignment with Seattle Public Utilities Technology Needs	3,576,588	-
Cable Fund Technical Adjustments	210,388	-
Indirect Cost Adjustment	67,509	-
Operating Impacts of CIP Adjustments	(36,562)	-
Reduce of Vacant Positions	-	(9.00)
SCERS Retirement Contribution Rate Reduction	(601,198)	-
Revenue Adjustments for Use of Fund Balance	-	-
Citywide Adjustments for Standard Cost Changes	20,509	-
Total Incremental Changes	**$16,859,051**	**(9.00)**
Total 2026 Proposed Budget	**$305,958,905**	**627.00**

Description of Incremental Budget Changes

Baseline

Adjust Capital Projects Outyears

Expenditures -

This baseline update includes adjusting Seattle IT's budget to reflect the out-year changes to ongoing CIP projects to better align with forecasted project spending plans.

Baseline Technical Adjustments

Expenditures	$(566,953)
Revenues	$(560,665)

This item makes several technical adjustments to multiple projects to better align project budgets with anticipated project spending. In some cases, projects have been canceled while in others the budget is increased to match the customer department project budget.

Depreciation, Principal & Interest True-Up

Expenditures	$(705,163)
Revenues	$(705,163)

This item adjusts the amount of distribution of Seattle Information Technology's depreciation, principal and interest budget based on the bond debt service schedule and planned spending in the proposed budget.

Inflation Adjustments

Expenditures	$3,646,032
Revenues	$3,616,529

This item updates ITD's base budget for inflation factors, to provide budget for increasing costs. The City Budget Office provides ITD inflation assumptions for items such as wage adjustments, health care and retirement.

Realign Post-Rate Revenue Changes

Expenditures	$21,307
Revenues	$390,022

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2025 budget process.

Realigning Labor and Maintenance Budget

Expenditures	$1,114,693
Revenues	$1,091,919

This item realigns budget for Seattle IT's staffing and labor costs to where the expenditures are occurring and also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs in line with the 2026 spending plan.

Proposed Operating

Web Content Accessibility Remediation

Expenditures	$600,000
Revenues	$600,000

This item adds budget authority to support the federally mandated American with Disabilities Act (ADA) effort to remediate public-facing web applications and web content for web accessibility. The funding will provide some core shared investments, and the work to coordinate departments' efforts toward compliance.

After-hours Technical Support for Public Safety

Expenditures	$333,946

This item adds $333,946 for after-hours technical support to public safety departments. This additional support will improve Seattle IT's response time to Public Safety department's service tickets, reducing the technology downtime that results from after-hours IT failures.

Increase for Citywide Cloud Cost

Expenditures	$870,000
Revenues	$870,000

This item increases budget for the citywide cloud application cost increases. Citywide departments have increased the use of cloud-based applications systems and decreased on-premises system use. The growing use of Software-as-a-Service technology will lead to decreased costs in data center space and servers required.

Additional Budget for Seattle City Light Application Renewal

Expenditures	$1,036,728

Revenues	$1,036,728

This item adds $1 million for increased ongoing maintenance budget for department-specific technology for Seattle City Light's Time of Use Software. This item reflects the successful implementation of the Time of Use Software..

Additional Budget for Seattle Public Utilities Application Renewals

Expenditures	$1,024,493
Revenues	$1,024,493

This item adds $1 million for increased ongoing maintenance budget for department-specific technologies for Seattle Public Utilities, including software supporting Meter Reader and Device Support upgrades, ActiveG Map Engine, and TRM Maximo Prime. This item reflects the successful completion of system and equipment upgrades and implementations for Seattle Public Utilities.

B&O Tax Administration System Needs

Expenditures	$200,000
Revenues	$200,000
Position Allocation	1.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax (B&O) increase. The tax is anticipated to generate $81 million in 2026, of which up to $30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs. In Seattle IT, the B&O administrative funding provides $200,000 and 1.0 FTE for the ongoing effort to improve the City's tax collection system.

Creation of the Permitting Accountability and Customer Trust (PACT) Program

Expenditures	$800,000
Revenues	$800,000
Position Allocation	1.00

This item adds budget for the Permitting Accountability and Customer Trust (PACT) Program. In response to permitting processing delays, the program will streamline the permitting application process and improve customer services using Artificial Intelligence and data integration. Funding supports a new Service Designer that will improve services flows. Funding also supports near-term and long-term Customer Relationship Management system improvements, and the modernization of customer-facing tools. These investments will create a faster, more transparent, user-friendly permitting experience.

Department Initiative: Seattle Department of Transportation Budget System Modernization

Expenditures	$1,900,000
Revenues	$1,900,000

This one-time item reserves funding for the scoping and RFP for the replacement of the Seattle Transportation Departments Budget System. SDOT does not currently have a dedicated budget system, instead relying on CBO's budget system Questica and PeopleSoft 2.0 for routine financial management. Purchase of a budget system will improve departmental budget monitoring and data sharing with the City Budget Office as well as allow SDOT to better track its complex system of funding streams. This will be paid for by the existing authority in the SDOT budget.

Department Initiative: Office of Economic Development Case and Customer Management System

Expenditures	$400,000
Revenues	$400,000

This one-time item will support the development of a customer relation management system and case management system for the Office of Economic Development (OED). This project will provide OED with the necessary tools to centralize customer and program data, and it will improve department workflows. There is a corresponding item in OED's budget for the project costs.

Ongoing Changes from Current Year Legislation

Position Allocation	(2.00)

This change includes ongoing or position changes resulting from current year legislation in 2025, including the Mid-Year Supplemental Ordinance. In response to increased supported need for the maintenance of Seattle City Light (SCL), 2.0 FTEs were transferred to SCL for dedicated operational technology support.

Service Delivery Methodology Changes

Expenditures	-
Revenues	-

The 2026 budget includes a modification to the Geographic Information System (GIS) service delivery. Seattle IT is moving one employee from support for central GIS services to customer department initiatives. This will provide increased support for department GIS projects.

Reduction in Supplies and Subscriptions

Expenditures	$(235,000)
Revenues	$(235,000)

This item reduces funding for professional development training subscriptions, including LinkedIn and Cintas as well as well as a reduction in supplies. The changes in available training subscriptions options are not expected to significantly impact access to individual training.

Reduction in Contract for Citywide Privacy Training Content Production

Expenditures	$(65,000)
Revenues	$(65,000)

The 2026 budget includes a reduction in privacy training vendor contracts. As a result, citywide privacy training material will be produced in-house by ITD staff and will not have an impact on the training currently provided.

Reductions in Middleware Services, Servers, and Infrastructure Tools

Expenditures	$(202,500)
Revenues	$(202,500)

The 2026 budget includes a reduction in server and infrastructure tools cost to be realized through renegotiations of vendor contracts. In place of working with Reseller Services for specific contracts Seattle IT will now work directly with vendors identifying opportunities for contract renegotiation in the interest of more favorable outcomes.

Reductions in Dormant Equipment and Secondary System Licensing

Expenditures	$(1,204,800)
Revenues	$(1,204,800)

The 2026 budget includes a reduction in dormant and secondary systems. As technology and work processes change, Seattle IT works to identify unnecessary products and services that can be discontinued to reduce IT costs to City departments to reflect only the technology that supports their missions. Due to increases in the use of alternative communication tools like Microsoft Teams there has been a reduction in the need for cell phones therefore, Seattle IT will work with departments to eliminate zero use cellphones and laptops where appropriate. Additionally, a number of existing systems will be reduced or transitioned to other existing IT products.

Reduction in Vendor Contract Costs

Expenditures	$(1,342,000)
Revenues	$(1,342,000)

The 2026 budget includes a reduction to Seattle IT's contracting budget of $1.3 million. Seattle IT reviewed the contracts and agreements held and renegotiated the GIS service contract with ESRI, and cellphone service contracts with Verizon, T-Mobile, and AT&T. These reductions do not have an impact on city operations.

Telecom and Data Center Infrastructure Consolidation

Expenditures	$(1,730,000)
Revenues	$(1,730,000)

This item recognizes a reduction in Network and Telecommunications Infrastructure costs as a result of the successful completion of the Unified Communications (UC) project. The UC project was a multi-year effort to modernize the City's communications capabilities by integrating telephone, voicemail, email, instant messaging, audio, video and web conferencing. The project converted individual hardware and application tools into a unified solution to enable operational efficiencies and support a more mobile workforce. This effort also enabled IT to reduce the total need for off-site physical data storage due to an increased use of virtual cloud storage.

Proposed Capital

Addition of Seattle Department of Transportation to Enterprise Content Management (ECM) Oracle Cloud Migration

Revenues	-

This budget and revenue neutral item include Seattle Department of Transportation as a new customer for the ECM Oracle system as part of the cost allocation. ECM is an umbrella term that describes the combination of methods, tools and strategies that support capturing and managing content. This will result in a redistribution of costs for current ECM Oracle customers, Seattle City Light, Seattle Public Utilities, and Seattle Department of Construction and Inspection.

Additional Budget for Criminal Case Management System (CCMS) Data Integration for LAW Phase 2

Expenditures	$767,482
Revenues	$767,482

This item adds $767,000 for second phase of the Criminal Case Management System (CCMS) project for the Seattle City Attorney's Office. Phase 1 of this project was launched in 2025 and Phase 2 will increase data integration and communication with Seattle Municipal Court's Municipal Court Information System that were previously postponed as part of the first phase of this project.

Mobile Digital Computer Replacements in Public Safety Vehicles

Expenditures	$2,161,733
Revenues	$2,161,733

This item is a $6.2 million three-year capital project to replace mobile digital computers (MDC) in public safety vehicles in the Seattle Police Department, Seattle Fire Department and Community Assisted Response and Engagement department. The MDCs are critical to public safety, assisting officers, responders and firefighters to communicate and retrieve information in their vehicles in the field. Many of the devices are reaching the end of their lifecycle and cannot be upgraded Windows 11. This project will replace the MDCs over 3-years and extend system support as needed.

Realign Security & Infrastructure CIP Budget

Expenditures	$(870,000)
Revenues	$(870,000)

This item adjusts capital project outyear budgets to align with the 6-year CIP plan by reducing 2026 proposed bonds.

Proposed Technical

Additional Budget for Public Safety Application Renewals and New Additions

Expenditures	$924,450
Revenues	$924,450

This item reflects the impact of annual application license renewals as well as the new addition of Public Safety Applications. Application renewals are impacted by new software features requested by Public Safety departments and increases in service costs maintaining the Public Safety application portfolio. Included in this item are increases in renewal and licensing cost for Community Assisted Response and Engagements (CARE) Computer aided dispatch application Versaterm and the addition Seattle Police Department's new Web Incident Reporting application.

Bargained Annual Wage Adjustment to Base Budget

Expenditures	$(741,486)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Budget Adjustment for Alignment with Seattle City Light Technology Needs

Expenditures	$5,483,855
Revenues	$5,483,855

This item changes appropriation authority in the anticipated Seattle City Light's budget for IT projects in 2026. This change aligns budget appropriation with the forecasted spending plan.

Budget Adjustment for Alignment with Seattle Public Utilities Technology Needs

Expenditures	$3,576,588
Revenues	$3,576,588

This item changes appropriation authority for the anticipated Seattle Public Utilities budget for IT projects in 2026. This change aligns the budget appropriation with the forecasted spending plan.

Cable Fund Technical Adjustments

Expenditures	$210,388

Revenues	$(586,928)

This item adjusts the Cable Television Franchise Fee Fund budget to reflect the impact of changes with the Seattle Information Technology Operating Fund involving the use of Franchise Fee revenue. The Cable Television Franchise fees are transferred to the Seattle IT Operating Fund for expenditure. As such, changes within the Seattle IT budget impact the usage of the cable fund. This item reflects the total impact of those Seattle IT budget changes as well as the decreasing revenue trend as consumers switch from cable TV to streaming subscriptions. This downward trend is expected to negatively impact future use of the Cable Television Franchise Fee Fund.

Indirect Cost Adjustment

Expenditures	$67,509
Revenues	$67,508

This item represents the impacts of funding changes on Seattle IT's indirect cost model from the 2026 Endorsed Budget. The changes in the 2026 Proposed Budget impact the amount of indirect cost charges made as levels increase or decrease in changing programs.

Operating Impacts of CIP Adjustments

Expenditures	$(36,562)
Revenues	$(36,562)

This item reflects the operating impacts in the 2026 Budget Security and Infrastructure capital project reflecting changes in principal and interest costs with the proposed bond issuances.

Reduce Vacant Positions

Position Allocation	(9.00)

This item is a technical action that implements positions reductions made in the 2025 Adopted Budget. As part of the 2025 Budget process, City Council extended employment through June 2025 for these positions.

SCERS Retirement Contribution Rate Reduction

Expenditures	$(601,198)

The City’s employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Revenue Adjustments for Use of Fund Balance

Revenues	$806,490

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

Citywide Adjustments for Standard Cost Changes

Expenditures	$20,509

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

Seattle Information Technology Department

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
ITD - BC-IT-C0700 - Capital Improvement Projects				
50410 - Information Technology Fund	23,614,166	21,076,134	17,739,366	19,798,581
Total for BSL: BC-IT-C0700	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**
ITD - BO-IT-D0100 - Leadership and Administration				
50410 - Information Technology Fund	27,554,004	27,441,343	28,794,291	29,506,033
Total for BSL: BO-IT-D0100	**27,554,004**	**27,441,343**	**28,794,291**	**29,506,033**
ITD - BO-IT-D0200 - Cable Franchise				
10101 - Cable TV Franchise Fund	7,203,144	5,629,067	5,825,238	6,035,627
Total for BSL: BO-IT-D0200	**7,203,144**	**5,629,067**	**5,825,238**	**6,035,627**
ITD - BO-IT-D0300 - Technology Infrastructure				
50410 - Information Technology Fund	67,239,524	65,128,251	70,320,311	67,984,000
Total for BSL: BO-IT-D0300	**67,239,524**	**65,128,251**	**70,320,311**	**67,984,000**
ITD - BO-IT-D0400 - Frontline Services and Workplace				
50410 - Information Technology Fund	58,832,574	51,052,522	51,306,064	51,296,931
Total for BSL: BO-IT-D0400	**58,832,574**	**51,052,522**	**51,306,064**	**51,296,931**
ITD - BO-IT-D0500 - Digital Security & Risk				
50410 - Information Technology Fund	7,683,088	8,491,693	8,501,054	8,731,226
Total for BSL: BO-IT-D0500	**7,683,088**	**8,491,693**	**8,501,054**	**8,731,226**
ITD - BO-IT-D0600 - Applications				
14000 - Coronavirus Local Fiscal Recovery Fund	2,067,624	-	-	-
14500 - Payroll Expense Tax	479,508	1,114,245	1,124,176	1,158,789
50410 - Information Technology Fund	86,582,060	98,877,135	97,862,536	113,832,451
Total for BSL: BO-IT-D0600	**89,129,191**	**99,991,380**	**98,986,713**	**114,991,240**
ITD - BO-IT-D0800 - Client Solutions				
50410 - Information Technology Fund	6,033,046	7,348,865	7,626,818	7,615,268
Total for BSL: BO-IT-D0800	**6,033,046**	**7,348,865**	**7,626,818**	**7,615,268**
Department Total	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**
Department Full-Time Equivalents Total*	**678.00**	**636.00**	**633.00**	**627.00**

Seattle Information Technology Department

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle Information Technology Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
10101 - Cable TV Franchise Fund	7,203,144	5,629,067	5,825,238	6,035,627
14000 - Coronavirus Local Fiscal Recovery Fund	2,067,624	-	-	-
14500 - Payroll Expense Tax	479,508	1,114,245	1,124,176	1,158,789
50410 - Information Technology Fund	277,538,461	279,415,944	282,150,440	298,764,490
Budget Totals for ITD	**287,288,737**	**286,159,256**	**289,099,854**	**305,958,905**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	-	5,587,749	5,379,884	4,842,575
321900	Bus Lic&Perm-Other	6,528,164	-	-	-
360020	Inv Earn-Residual Cash	-	80,760	77,756	28,137
Total Revenues for: 10101 - Cable TV Franchise Fund		**6,528,164**	**5,668,509**	**5,457,640**	**4,870,712**
400000	Use of/Contribution to Fund Balance	-	(39,443)	367,597	1,164,915
Total Resources for:10101 - Cable TV Franchise Fund		**6,528,164**	**5,629,066**	**5,825,237**	**6,035,627**
331110	Direct Fed Grants	2,067,624	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**2,067,624**	**-**	**-**	**-**
330000	Intergovernmental Revenues	-	1,701,206	1,748,899	-
331110	Direct Fed Grants	63,054	-	-	-
341400	Fiber Communications Revenues	1,795,279	-	-	-
342130	Communication Service Fees	122,133	-	-	-
348170	Isf-Itd Alloc Rev	210,299,633	209,667,161	221,429,418	230,311,919
348180	Isf-Itd Billed Rev	36,562,041	53,922,740	52,035,981	63,731,996
360020	Inv Earn-Residual Cash	-	-	-	-
360220	Interest Earned On Deliquent A	447	-	-	-
360900	Miscellaneous Revs-Other Rev	313,756	-	-	-
379020	Capital Contributions	10,846,097	-	-	-
391010	G.O.Bond Proceeds	6,950,000	9,195,000	5,949,000	5,079,000
391080	Premium On Gen Obl Bonds	501,700	-	-	-
397010	Operating Transfers In	6,303,196	1,012,977	-	-
Total Revenues for: 50410 - Information Technology Fund		**273,757,336**	**275,499,084**	**281,163,298**	**299,122,915**
400000	Use of/Contribution to Fund Balance	-	3,916,864	987,143	(358,425)
Total Resources for:50410 - Information Technology Fund		**273,757,336**	**279,415,949**	**282,150,441**	**298,764,490**
Total ITD Resources		**282,353,124**	**285,045,014**	**287,975,678**	**304,800,116**

Seattle Information Technology Department

ITD - BC-IT-C0700 - Capital Improvement Projects

The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Application Services CIP	7,901,000	1,905,363	-	767,482
Citywide IT Initiatives CIP	34,667	1,758,191	2,571,508	4,733,241
Communications CIP	9,435,137	6,110,000	3,235,000	4,060,000
Enterprise Compute Services CIP	1,764,317	6,360,000	6,845,000	5,150,000
Fiber Enterprise Initiatives CIP	2,731,880	4,842,581	4,987,858	4,987,858
Programmatic Initiatives CIP	150,212	-	-	-
Radio Communications CIP	1,168,168	-	-	-
Seattle Channel CIP	428,785	100,000	100,000	100,000
Total	**23,614,166**	**21,076,134**	**17,739,366**	**19,798,581**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Capital Improvement Projects Budget Summary Level:

Application Services CIP

This budget program contains Capital Improvement Program (CIP) funding associated with developing, implementing and enhancing various software applications used by City departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Application Services CIP	7,901,000	1,905,363	-	767,482

Citywide IT Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide IT Initiatives CIP	34,667	1,758,191	2,571,508	4,733,241

Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City’s data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

Communications CIP	9,435,137	6,110,000	3,235,000	4,060,000

Enterprise Compute Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Compute Services CIP	1,764,317	6,360,000	6,845,000	5,150,000

Fiber Enterprise Initiatives CIP

This budget program (formerly Technology Engineering & Project Management CIP) contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fiber Enterprise Initiatives CIP	2,731,880	4,842,581	4,987,858	4,987,858

Programmatic Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding for one-time Seattle IT Programmatic Initiatives including the acquisition and development of a new data center, the remodeling of Seattle IT space in the Seattle Municipal Tower, and the acquisition of new technology management tools.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Programmatic Initiatives CIP	150,212	-	-	-

Radio Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City of Seattle's portion of the King County Regional 800 MHz radio system.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Radio Communications CIP	1,168,168	-	-	-

Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Channel CIP	428,785	100,000	100,000	100,000

ITD - BO-IT-D0100 - Leadership and Administration

The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	14,977,644	6,580,025	7,043,528	7,407,778
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	24,344,022	20,931,128	21,801,953	21,964,362
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(7,746,008)	-	-	-
Pooled Benefits and PTO	(4,021,654)	(69,810)	(51,191)	133,894
Total	**27,554,004**	**27,441,343**	**28,794,291**	**29,506,033**
Full-time Equivalents Total*	81.50	80.50	80.50	80.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Chief Privacy Office

This budget program provides oversight and guidance required for City Departments to incorporate appropriate privacy and surveillance ordinance compliance practices into City operations with the objective of building public trust and confidence in how we collect and manage the public's personal information.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Chief Privacy Office	-	-	-	-

Citywide Indirect Costs

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	14,977,644	6,580,025	7,043,528	7,407,778

CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed

CTO / Executive Team	-	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	24,344,022	20,931,128	21,801,953	21,964,362
Full Time Equivalents Total	81.50	80.50	80.50	80.50

Executive Advisor

This budget program contains funding for key administrative support functions including process improvement, governance, interdepartmental service delivery, support for ITD's Racial Social Justice Initiative and community focused technology strategies.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Executive Advisor	-	-	-	-

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(7,746,008)	-	-	-

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits and PTO	(4,021,654)	(69,810)	(51,191)	133,894

Seattle Information Technology Department

ITD - BO-IT-D0200 - Cable Franchise

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Cable Franchise for Info Tech	7,203,144	5,629,067	5,825,238	6,035,627
Total	**7,203,144**	**5,629,067**	**5,825,238**	**6,035,627**

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

ITD - BO-IT-D0300 - Technology Infrastructure

The Technology Infrastructure Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and cloud computing infrastructure, and database systems.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Advancement Team	-	-	-	-
Communications Infrastructure	5,286,930	4,191,830	4,746,384	3,885,859
Customer Support Services	-	-	-	(1)
Database Systems	2,847,570	2,883,842	2,909,432	2,992,038
Enterprise Computing	477,518	194,074	209,092	200,000
Enterprise Services	4,869,459	4,116,661	4,320,057	4,113,767
Infrastructure Tools	4,397,653	5,133,525	6,038,068	6,915,428
Middleware	2,721,266	3,554,849	3,699,430	3,708,480
Network Operations	7,459,630	7,513,179	7,761,745	7,824,017
Radio Management	8,783,606	5,569,046	5,904,818	5,932,779
Systems Engineering	4,202,067	4,881,535	6,137,067	4,964,169
Telephone Engineering	13,690,652	13,941,206	14,593,850	14,092,892
Windows Systems	12,503,172	13,148,502	14,000,367	13,354,572
Total	**67,239,524**	**65,128,251**	**70,320,311**	**67,984,000**
Full-time Equivalents Total*	118.00	118.00	118.00	118.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Technology Infrastructure Budget Summary Level:

Business Advancement Team

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Advancement Team	-	-	-	-

Communications Infrastructure

This budget program contains funding to provide data center services as well as costs for major moves, additions, or changes to communication network infrastructure.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Communications Infrastructure	5,286,930	4,191,830	4,746,384	3,885,859
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Customer Support Services

This budget program contains the funding associated with Seattle IT's Customer Support Operations. This team is responsible for providing support for end user software and devices, including planned and unplanned maintenance. The team also provides telephone and in person support.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Support Services	-	-	-	(1)

Database Systems

This budget program contains funding associated with maintenance and direct labor costs for database administrators and data architecture. This includes installing and upgrading database structures, controlling and monitoring access to databases, and backing up and restoring databases.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Database Systems	2,847,570	2,883,842	2,909,432	2,992,038
Full Time Equivalents Total	10.25	10.25	10.25	10.25

Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Computing	477,518	194,074	209,092	200,000

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Enterprise Services	4,869,459	4,116,661	4,320,057	4,113,767
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Infrastructure Tools

This budget program contains funding for major system controls, switches and components to support the technology infrastructure system operations.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Infrastructure Tools	4,397,653	5,133,525	6,038,068	6,915,428
Full Time Equivalents Total	13.00	13.00	13.00	13.00

Middleware

This budget program contains funding to support translation layers that enable communication between an operating platform and applications running on that platform.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Middleware	2,721,266	3,554,849	3,699,430	3,708,480
Full Time Equivalents Total	12.00	12.00	12.00	12.00

Network Operations

This budget program contains funding for the design, operations, and maintenance of the City's fiber optic, wireless, and data networks, including City's internet access.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Network Operations	7,459,630	7,513,179	7,761,745	7,824,017
Full Time Equivalents Total	14.00	14.00	14.00	14.00

Radio Management

This budget program contains funding for maintenance of the City's emergency radio and dispatch systems including radios, pagers, and radio towers, base stations microwave and the fiber network for all the City's radio operations. The program also provides radio programming, installation and maintenance to City Departments and external partners.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Radio Management	8,783,606	5,569,046	5,904,818	5,932,779
Full Time Equivalents Total	10.00	10.00	10.00	10.00

Systems Engineering

This budget program contains funding associated with core computing services Seattle IT provides its customers, including the backup, recovery, and storage of customer data.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Systems Engineering	4,202,067	4,881,535	6,137,067	4,964,169
Full Time Equivalents Total	5.50	5.50	5.50	5.50

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Telephone Engineering	13,690,652	13,941,206	14,593,850	14,092,892
Full Time Equivalents Total	17.00	17.00	17.00	17.00

Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Windows Systems	12,503,172	13,148,502	14,000,367	13,354,572
Full Time Equivalents Total	24.25	24.25	24.25	24.25

ITD - BO-IT-D0400 - Frontline Services and Workplace

The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Technology and Broadband	1,782,204	1,479,098	1,522,882	1,745,491
Digital Workplace	14,471,001	15,073,908	15,702,432	15,853,012
Frontline Digital Services	42,579,369	32,898,311	32,431,851	33,711,290
Seattle Channel	-	1,601,206	1,648,899	(12,862)
Total	**58,832,574**	**51,052,522**	**51,306,064**	**51,296,931**
Full-time Equivalents Total*	152.75	146.75	146.75	136.75

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Frontline Services and Workplace Budget Summary Level:

Community Technology and Broadband

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Community Technology and Broadband	1,782,204	1,479,098	1,522,882	1,745,491
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Digital Workplace

This budget program contains funding to enable digital tools and capabilities for the City's workforce including SharePoint, Office 365 Collaboration, Windows Enterprise, Process Automation, eDiscovery, and Mobility.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Digital Workplace	14,471,001	15,073,908	15,702,432	15,853,012
Full Time Equivalents Total	17.50	17.50	17.50	17.50

Frontline Digital Services

This budget program contains funding to develop, maintain, and manage client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, and public-facing communications software development and

support. Major services include Seattle Channel, Solutions Desk, Desktop Support, IT Asset Management, Computer Lifecyle and IT Service Management.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Frontline Digital Services	42,579,369	32,898,311	32,431,851	33,711,290
Full Time Equivalents Total	130.25	124.25	124.25	114.25

Seattle Channel

This budget program contains the funding associated with managing and operating the Seattle Channel. The Seattle Channel is an award-winning municipal television station with programming that highlights the diverse civic and cultural landscape of Seattle.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Seattle Channel	-	1,601,206	1,648,899	(12,862)

ITD - BO-IT-D0500 - Digital Security & Risk

The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Digital Security & Risk	7,683,088	8,491,693	8,501,054	8,731,226
Total	**7,683,088**	**8,491,693**	**8,501,054**	**8,731,226**
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Information Technology Department

ITD - BO-IT-D0600 - Applications

The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Applications	31,353,040	29,188,018	29,867,227	32,563,745
Department Initiatives	21,178,406	33,690,905	30,723,968	43,941,310
Platform Applications	24,497,785	26,932,643	27,878,936	27,773,566
Service Modernization	12,099,961	10,179,814	10,516,581	10,712,618
Shared Platforms	-	-	-	1
Total	**89,129,191**	**99,991,380**	**98,986,713**	**114,991,240**
Full-time Equivalents Total*	284.87	252.84	249.84	254.06

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Applications Budget Summary Level:

Business Applications

This budget program contains funding to design, develop, support application solutions that are focused towards individual business needs, in accordance with Citywide architecture and governance. Major business applications include Financial, HRIS, Police & Fire, Customer Care Billing (Utility), and Work Order Asset Management Systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Business Applications	31,353,040	29,188,018	29,867,227	32,563,745
Full Time Equivalents Total	54.50	53.50	53.50	53.50

Department Initiatives

This budget program contains funding to citywide or department-specific IT projects and initiatives that are outside the scope of Seattle ITD's Capital Improvement Program (CIP).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Initiatives	21,178,406	33,690,905	30,723,968	43,941,310
Full Time Equivalents Total	107.12	79.09	76.09	80.31

Platform Applications

This budget program contains funding to design, develop, and support solutions for enterprise platform applications and middleware in accordance with Citywide architecture and governance. Major platform applications include GIS & CADD, Permitting, and Customer Relationship Management systems.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Platform Applications	24,497,785	26,932,643	27,878,936	27,773,566
Full Time Equivalents Total	79.25	76.25	76.25	76.25

Service Modernization

This budget program contains funding to mature and advance essential IT functions, practices and services including vendor management, enterprise architecture, quality assurance, and business intelligence and analytics.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Service Modernization	12,099,961	10,179,814	10,516,581	10,712,618
Full Time Equivalents Total	44.00	44.00	44.00	44.00

Shared Platforms

This budget program contains the funding associated with the Shared Platforms team which develops, maintains and provides user support for technology platforms shared across City departments, including, GIS, Sharepoint and Business Intelligence platforms.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shared Platforms	-	-	-	1

ITD - BO-IT-D0800 - Client Solutions

The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Client Solutions	6,033,046	7,348,865	7,626,818	7,615,268
Total	**6,033,046**	**7,348,865**	**7,626,818**	**7,615,268**
Full-time Equivalents Total*	24.88	21.91	21.91	21.69

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Office of Intergovernmental Relations

Mina Hashemi, Director

(206) 684-0213

http://www.seattle.gov/oir

Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community. OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

Office of Intergovernmental Relations

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	3,328,578	3,471,746	3,626,347	3,529,826
Total Operations	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Total Appropriations	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Office of Intergovernmental Relations. The department will continue to invest in all areas of services supporting regional, state, federal, tribal, and international affairs. The proposed budget makes adjustments to align budget with expected costs for membership dues, contracts, Sister City support, internal service cost changes, and annual wage and market adjustments.

Office of Intergovernmental Relations

Incremental Budget Changes

Office of Intergovernmental Relations

	2026 Budget	FTE
Total 2026 Endorsed Budget	**3,626,347**	**10.00**
Ongoing Changes from Current Year Legislation	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	1,390	-
Proposed Operating		
Align Communications Contract Budget with Anticipated Costs	(55,000)	-
Align Dues and Membership Budget with Anticipated Costs	(12,342)	-
Align Sister City Budget with Anticipated Costs	(2,000)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(26,697)	-
SCERS Retirement Contribution Rate Reduction	(1,871)	-
Total Incremental Changes	**$(96,520)**	**-**
Total 2026 Proposed Budget	**$3,529,826**	**10.00**

Description of Incremental Budget Changes

Ongoing Changes from Current Year Legislation

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,390

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Align Communications Contract Budget with Anticipated Costs

Expenditures $(55,000)

This one-time change reduces the budget by $55,000 for contracted communication support to align with the expected costs in 2026. OIR will not host the Tribal Nations Summit in 2026, so the associated consultant funding is not needed until 2027.

Align Dues and Membership Budget with Anticipated Costs

Expenditures $(12,342)

This one-time change reduces funding for dues and memberships by $12,342 to align the budget with anticipated costs. Each year OIR updates its budget to account for changes in the cost to pays dues and membership on behalf of the City of Seattle. Although costs for the Puget Sound Regional Council and Association of Washington Cities are expected to increase in 2026, those costs are offset by excess budget in the 2026 Endorsed Budget.

Align Sister City Budget with Anticipated Costs

Expenditures $(2,000)

This one-time change reduces funding by $2,000 for Sister City partnerships to align the budget with anticipated costs for 2026. The Seattle-Cebu Sister City Association is currently inactive and will not be funded in 2026.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(26,697)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(1,871)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office of Intergovernmental Relations

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
OIR - BO-IR-X1G00 - Office of Intergovernmental Relations				
00100 - General Fund	3,328,578	3,471,746	3,626,347	3,529,826
Total for BSL: BO-IR-X1G00	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Department Total	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Department Full-Time Equivalents Total*	**10.00**	**10.00**	**10.00**	**10.00**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Intergovernmental Relations

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	3,328,578	3,471,746	3,626,347	3,529,826
Budget Totals for OIR	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341900	General Government-Other Rev	1,757,493	1,583,451	1,644,356	1,644,356
Total Revenues for: 00100 - General Fund		**1,757,493**	**1,583,451**	**1,644,356**	**1,644,356**
Total OIR Resources		**1,757,493**	**1,583,451**	**1,644,356**	**1,644,356**

Office of Intergovernmental Relations

Appropriations by Budget Summary Level and Program

OIR - BO-IR-X1G00 - Office of Intergovernmental Relations

The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Intergovernmental Relations	3,328,578	3,471,746	3,626,347	3,529,826
Total	**3,328,578**	**3,471,746**	**3,626,347**	**3,529,826**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Legislative Department

Sara Nelson, Council President

(206) 684-8809

http://www.seattle.gov/council/

Department Overview

The Legislative Department includes three divisions : the Seattle City Council, Central Staff and the Office of the City Clerk. Each division supports various aspects of the Council and works with members of the public and City departments to facilitate and develop effective and responsive public policy. The Legislative Department is part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety.

The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. In November 2023, seven district Councilmembers were elected to a four-year term beginning in 2024. Two at-large Councilmembers were elected to terms aligning with the election for a four-year term with the Mayor and City Attorney election in 2021. This approach staggers the district and at-large elections two years apart. In 2025, two district positions were appointed to the Council as resignation replacements. One special election will be held in November 2025 to determine the District 2 Councilmember to serve the remainder of the term through 2027, and one special election will be held in November 2026 to determine the District 5 Councilmember to serve the remainder of the term through 2027.

The City Council establishes City laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments. Each Councilmember has a staff of legislative assistants who assist in this work. The City Council division also includes the Communications and HR/Finance teams. These teams provide services to the entire Legislative department.

Central Staff provides policy and budget analysis for Councilmembers and their staff, as well project management related to City Council consultant contracts. The Office of the City Clerk advances principles of open government and inclusive access through effective facilitation of the legislative process and transparent, accountable stewardship of public information and the official record, including City Council proceedings and legislation. The City Clerk serves as ex-officio elections administrator and filing officer. The office also manages the City's Boards and Commissions Registry Program; coordinates public records disclosure requests; and provides information technology, administrative and operational support to the Legislative Department.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	21,074,365	22,764,475	23,938,977	23,630,190
Total Operations	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Total Appropriations	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Full-Time Equivalents Total*	101.50	102.50	102.50	102.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Legislative Department

Budget Overview

The City's 2026 Proposed Budget maintains core services for the Legislative Department. The proposed budget increases the department's budget by 4% from 2025. The budget includes technical adjustments to bring the department's baseline budget into alignment with changes to internal service costs, and changes to bargained annual wage adjustments and SCERS retirement contributions.

Incremental Budget Changes

Legislative Department

	2026 Budget	FTE
Total 2026 Endorsed Budget	**23,938,977**	**102.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(88,740)	-
Proposed Technical		
Bargained Annual Wage Adjustment to Base Budget	(206,192)	-
SCERS Retirement Contribution Rate Reduction	(13,855)	-
Total Incremental Changes	**$(308,787)**	**-**
Total 2026 Proposed Budget	**$23,630,190**	**102.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(88,740)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(206,192)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

Legislative Department

SCERS Retirement Contribution Rate Reduction

Expenditures	$(13,855)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
LEG - BO-LG-G1000 - Legislative Department				
00100 - General Fund	15,438,871	17,744,320	18,656,233	18,361,913
Total for BSL: BO-LG-G1000	**15,438,871**	**17,744,320**	**18,656,233**	**18,361,913**
LEG - BO-LG-G2000 - Leadership and Administration				
00100 - General Fund	5,635,494	5,020,156	5,282,745	5,268,277
Total for BSL: BO-LG-G2000	**5,635,494**	**5,020,156**	**5,282,745**	**5,268,277**
Department Total	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**
Department Full-Time Equivalents Total*	**101.50**	**102.50**	**102.50**	**102.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Legislative Department

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	21,074,365	22,764,475	23,938,977	23,630,190
Budget Totals for LEG	**21,074,365**	**22,764,475**	**23,938,977**	**23,630,190**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341120	Data Proc-Tech/Operations	812	-	-	-
341900	General Government-Other Rev	6,983,504	7,185,175	7,584,956	7,584,956
360540	Cashiers Overages & Shortages	500	-	-	-
Total Revenues for: 00100 - General Fund		**6,984,816**	**7,185,175**	**7,584,956**	**7,584,956**

Total LEG Resources	**6,984,816**	**7,185,175**	**7,584,956**	**7,584,956**

Appropriations by Budget Summary Level and Program

LEG - BO-LG-G1000 - Legislative Department

The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Staff	3,854,005	4,431,997	4,661,504	4,589,646
City Clerk	5,149,990	4,521,028	4,757,438	4,678,823
City Council	6,434,875	8,791,295	9,237,291	9,093,445
Total	**15,438,871**	**17,744,320**	**18,656,233**	**18,361,913**
Full-time Equivalents Total*	95.50	96.50	96.50	96.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Legislative Department Budget Summary Level:

Central Staff

The purpose of the Central Staff Program is to provide high-quality, objective research and analysis to the Council and its individual members on a variety of policy and budget issues, as well as consultant contract services for the Legislative department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Central Staff	3,854,005	4,431,997	4,661,504	4,589,646
Full Time Equivalents Total	19.00	19.00	19.00	19.00

City Clerk

The purpose of the City Clerk Program is to support and facilitate the City's legislative process in compliance with the Open Public Meetings Act; manage the City's Records Management Program and ensure public access to the City's records; preserve the City's official and historical records in compliance with the Public Records Acts; manage the City's Boards and Commissions Registry; serve as the City's ex officio elections officer; and provide information technology, administrative and operational support to the Legislative Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Clerk	5,149,990	4,521,028	4,757,438	4,678,823
Full Time Equivalents Total	27.50	28.50	28.50	28.50

City Council

Legislative Department

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be transparent, effective and accountable, as well as to promote diversity and health of all neighborhoods. This program consists of the nine Councilmembers, their Legislative Assistants and the Communications staff.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Council	6,434,875	8,791,295	9,237,291	9,093,445
Full Time Equivalents Total	49.00	49.00	49.00	49.00

LEG - BO-LG-G2000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	4,304,089	3,711,228	3,905,028	3,913,584
Departmental Indirect Costs	1,331,405	1,308,927	1,377,716	1,354,693
Total	**5,635,494**	**5,020,156**	**5,282,745**	**5,268,277**
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	4,304,089	3,711,228	3,905,028	3,913,584

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	1,331,405	1,308,927	1,377,716	1,354,693
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Office of the Mayor

Bruce A. Harrell, Mayor

(206) 684-4000

http://www.seattle.gov/mayor/

Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	12,376,115	15,131,822	15,976,485	15,910,386
Total Operations	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Total Appropriations	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Full-Time Equivalents Total*	40.50	40.50	40.50	40.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Mayor's 2026 Proposed Budget maintains core services for the Office of the Mayor. The proposed budget includes technical adjustments to align the department’s budget with internal service cost changes and annual wage and market adjustment increases. The proposed budget also includes technical updates to the 2026 Casey Family Programs grant.

Incremental Budget Changes

Office of the Mayor

	2026 Budget	FTE
Total 2026 Endorsed Budget	**15,976,485**	**40.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	34,419	-
Proposed Technical		
Update Coding for the 2026 Casey Family Programs Grant	-	-
Bargained Annual Wage Adjustment to Base Budget	(96,969)	-
SCERS Retirement Contribution Rate Reduction	(3,549)	-
Total Incremental Changes	**$(66,099)**	**-**
Total 2026 Proposed Budget	**$15,910,386**	**40.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $34,419

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

Update Coding for the 2026 Casey Family Programs Grant

Expenditures -

Revenues -

This technical item updates the funding source code for the 2026 Casey Family Programs grant. This $500,000 grant, which the Mayor's Office has received annually since 2023, supports 3.0 FTE for research, planning, and implementation of programming related to public safety.

Bargained Annual Wage Adjustment to Base Budget

Expenditures $(96,969)

This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

SCERS Retirement Contribution Rate Reduction

Expenditures $(3,549)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

Office of the Mayor

Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
MO - BO-MA-X1A00 - Office of the Mayor				
00100 - General Fund	12,376,115	15,131,822	15,976,485	15,910,386
Total for BSL: BO-MA-X1A00	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Department Total	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Department Full-Time Equivalents Total*	**40.50**	**40.50**	**40.50**	**40.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of the Mayor

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	12,376,115	15,131,822	15,976,485	15,910,386
Budget Totals for MO	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
347030	Event Admission Fees	4,489	-	-	-
360290	Parking Fees	(6)	-	-	-
360360	Sponsorship And Royalties	(2,500)	-	-	-
367010	Private Grants & Contr	539,036	500,000	500,000	500,000
Total Revenues for: 00100 - General Fund		**541,020**	**500,000**	**500,000**	**500,000**
Total MO Resources		**541,020**	**500,000**	**500,000**	**500,000**

Office of the Mayor

Appropriations by Budget Summary Level and Program

MO - BO-MA-X1A00 - Office of the Mayor

The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of the Mayor	12,376,115	15,131,822	15,976,485	15,910,386
Total	**12,376,115**	**15,131,822**	**15,976,485**	**15,910,386**
Full-time Equivalents Total*	40.50	40.50	40.50	40.50

**FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Summary of Position and Full-Time Equivalent (FTE) Changes by Department

The following tables provide a summary of total position and FTE changes by department for 2026. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

Appendix A
Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)
Department	**2025 Adopted Total**	**2026 Proposed Changes**	**2026 Proposed Budget**
City Budget Office	44	(5)	39
Civil Service Commissions	10	0	10
Community Assisted Response and Engagement	190	49	239
Community Police Commission	10	0	10
Department of Construction and Inspections	462	(10)	452
Department of Education and Early Learning	125	0	125
Department of Neighborhoods	69	(2)	67
Department of Parks and Recreation	1,203	16	1,219
Economic and Revenue Forecasts	3	0	3
Employees' Retirement System	34	0	34
Ethics and Elections Commission	11	0	11
Finance and Administrative Services	637	(5)	632
Human Services Department	471	11	482
Law Department	213	4	217
Legislative Department	103	0	103
Office for Civil Rights	35	0	35
Office of Arts and Culture	45	1	46
Office of Economic Development	63	0	63
Office of Emergency Management	14	2	16
Office of Hearing Examiner	5	0	5
Office of Housing	70	0	70
Office of Immigrant and Refugee Affairs	13	2	15
Office of Intergovernmental Relations	10	0	10
Office of Labor Standards	43	0	43
Office of Planning and Community Development	52	0	52
Office of Sustainability and Environment	55	1	56
Office of the City Auditor	10	0	10
Office of the Employee Ombud	6	0	6
Office of the Inspector General	23	0	23
Office of the Mayor	41	0	41
Seattle Center	267	2	269
Seattle City Light	1,825	48	1,873
Seattle Department of Human Resources	104	(5)	99
Seattle Department of Transportation	1,191	103	1,294
Seattle Fire Department	1,227	8	1,235
Seattle Information Technology	636	(9)	627
Seattle Municipal Court	211	(1)	210
Seattle Police Department	1,866	20	1,886
Seattle Public Utilities	1,574	31	1,605
Total Budgeted Positions	**12,971**	**261**	**13,232**
Seattle Firefighters' Pension Fund	4	0	4
Seattle Police Relief and Pension Fund	3	0	3
Seattle Public Library	707	0	707
Total Citywide Positions	**13,685**	**261**	**13,946**

Notes

Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions: Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

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

Appendix B
Summary of Full-Time Equivalent (FTE) Changes by Department

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

Notes

Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions: Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

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

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10102	Emergency Fund	626
10110	Industrial Insurance Fund	627
10111	Unemployment Insurance Fund	628
10112	Health Care Fund	629
10133	Group Term Life and Long-Term Disability Insurance Fund	630
10200	Parks and Recreation Fund	631
10398	Move Seattle Levy Fund	633
10399	2024 Seattle Transportation Levy Fund	634
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General Fund (00100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	356,710		185,251				
Budgetary Fund Balance Adjustment	51,714		7,805				
Beginning Budgetary Fund Balance	408,424	57,958	193,056	141,254	163,341	224,366	341,000
Sources of Funds							
Property Tax (Including Medic One Levy)	378,975	388,290	389,222	398,414	413,113	431,513	450,924
Retail Sales Tax	340,392	343,993	344,674	400,017	407,873	423,128	442,122
Business & Occupation Tax	353,343	369,454	383,042	471,570	488,057	505,958	525,078
Utility Tax - Private	40,454	34,503	39,158	39,547	40,573	40,169	39,378
Utility Tax - Public	217,668	214,947	217,397	222,755	236,132	249,109	263,045
Other City Taxes	15,167	13,778	13,659	13,893	14,098	14,317	14,613
Parking Meters	39,192	40,742	37,328	36,476	36,353	36,361	36,361
Court Fines	18,365	25,281	22,816	22,576	22,678	22,827	23,015
Revenue from Other Public Entities	19,400	19,969	20,946	21,589	22,057	22,815	23,378
Grants	21,887	14,724	14,724	13,330	8,630	8,469	8,590
Fund Balance Transfers	113,021	314,969	314,969	200,518	182,503	192,086	203,005
Service Charges & Reimbursements	84,125	81,594	76,869	78,873	80,383	81,821	83,327
Licenses, Permits, Interest Income and Other	73,605	74,041	71,537	73,929	76,748	79,341	82,554
Payroll Expense Tax	(429)	0	939	0	0	0	0
Admission Tax	142	0	0	0	0	0	0
Other Revenue	(12)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			42,514				
Revenues from Current Year Legislated Ordinances			(21,336)				
Total Budgetary Revenues	1,715,296	1,936,286	1,968,459	1,993,488	2,029,198	2,107,915	2,195,390
Expenditures							
Administration	356,875	383,799	383,799	371,110	379,586	384,939	389,799
Emergency Fund Contribution	*14,184*	*12,321*	*12,321*	*2,555*	*2,719*	*2,351*	*2,134*
Revenue Stabilization Fund Contribution	*2,648*	*271*	*271*	*3,065*	*2,647*	*3,144*	*3,921*
Arts, Culture & Recreation	145,090	145,570	145,570	146,239	156,044	157,812	159,454
Education & Human Services	288,465	278,394	278,394	305,376	294,324	301,800	308,588
Livable & Inclusive Communities	72,247	58,407	58,407	71,739	62,650	63,393	64,072
Public Safety	953,361	910,830	910,830	982,418	986,472	992,828	998,830
Utilities, Transportation & Environment	98,132	91,319	91,319	98,899	93,731	95,013	96,177
Budget Adjustments							
Current Year Encumbrance Carry Forward			33,046				
Other Administrative Carry Forward (non-enc)			29,406				
Current Year Grant/Svc Contract Carry Forward			42,389				
Capital Carry Forward			8,039				
Legislated Carry Forward			20,296				
Other Standalone Legislation			0				
Q1 Grants Legislation			5,127				
Mid-year Supplemental Legislation			2,115				
Year-end Supplemental Legislation			22,484				
Other Administrative Adjustments			(550)				
Underspend Assumption[1]		(10,000)	(23,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Budgetary Expenditures	1,931,002	1,870,911	2,020,261	1,971,401	1,968,173	1,991,280	2,012,976
Ending Balance Sheet Adjustment	337						
Ending Budgetary Fund Balance	193,056	123,333	141,254	163,341	224,366	341,000	523,414
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	42,514						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	33,046						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	79,833						
Legislated CFD	20,296						
Planning Reserves							
Planning Reserves	40,107	87,511	66,941	*163,316*	339,937	560,566	823,183
					24,650	49,300	73,950
Total Reserves	130,768	87,511	66,941	163,316	364,587	609,866	897,133
Ending Unreserved Budgetary Fund Balance	62,287	35,822	74,312	25	(140,221)	(268,865)	(373,718)

[1] In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary General Fund spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately $23 million savings in 2025.

Judgment and Claims Fund (00126)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	20,183		13,633	13,633				
Budgetary Fund Balance Adjustment								
Beginning Budgetary Fund Balance	20,183	796	13,633	13,633	133	133	133	765
Sources of Funds								
Insurance Reimbursements	9,625	0	0	0	0	0	0	0
City Litigation Recoveries	12	7,782	7,782	7,782	7,782	7,782	7,782	7,782
Department Contribution (CCM)	30,706	34,983	34,983	34,983	38,814	44,730	45,625	46,537
Operating Transfers In	7,906	13,666	13,666	13,666	0	0	0	0
Miscellaneous	71							
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
Total Budgetary Revenues	48,319	56,431	56,431	56,431	46,596	52,512	53,407	54,319
Expenditures								
Judgment & Claims - Claims	3,543	9,524	9,524	9,524	5,524	6,226	6,257	6,288
Judgment & Claims - Litigation	36,182	36,536	36,536	36,536	34,702	39,108	39,303	39,500
Judgment & Claims - Police Action	15,068	10,370	10,370	10,370	6,370	7,179	7,215	7,251
Budget Adjustments								
Current Year Encumbrance CFD's			13,500	13,500				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
Total Budgetary Expenditures	54,793	56,431	69,931	69,931	46,596	52,512	52,775	53,038
Ending Balance Sheet Adjustment	0							
Ending Budgetary Fund Balance	13,709	796	133	133	133	133	765	2,046
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
State Indemnity	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ending Unreserved Budgetary Fund Balance	3,709	(9,204)	(9,867)	(9,867)	(9,867)	(9,867)	(9,235)	(7,954)

Sweetened Beverage Tax Fund (00155)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,480	3,039	9,959	1,277			
Budgetary Fund Balance Adjustment	228		100				
Beginning Budgetary Fund Balance	8,708	3,039	10,059	1,277	1,242	115	(2,002)
Sources of Funds							
Sweetened Beverage Tax	20,345	21,327	20,047	22,165	21,740	21,207	22,196
Transfer from Payroll Expense Tax Fund (14500)	1,200	0	0	0	0	0	0
Total Budgetary Revenues	21,545	21,327	20,047	22,165	21,740	21,207	22,196
Expenditures							
Department of Education and Early Learning	5,709	8,023	11,557				
Department of Neighborhoods	2,994	2,984	5,226	2,785	2,868	2,926	2,984
Human Services Department	4,878	5,558	5,349	12,633	13,012	13,272	13,537
Office of Sustainability and Environment	6,380	6,337	6,390	6,427	6,620	6,752	6,888
Seattle Parks and Recreation	235	346	306	356	367	374	382
Total Budgetary Expenditures	20,195	23,248	28,828	22,201	22,867	23,324	23,791
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	10,059	1,118	1,277	1,242	115	(2,002)	(3,597)
Planning Reserves							
Revenue Stabilization Reserve	0	0	0	1,000	0	0	0
Planning Reserve	0	0	0	0	0	0	0
Total Reserves	0	0	0	1,000	0	0	0
Ending Unreserved Budgetary Fund Balance	10,059	1,118	1,277	242	115	(2,002)	(3,597)

Unrestricted Cumulative Reserve Fund (00164)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,796	8,640	14,796	2,864	4,448	5,167	5,879
Budgetary Fund Balance Adjustment	3,454	0	3,454				
Beginning Budgetary Fund Balance	18,251	8,640	18,573	2,864	4,448	5,167	5,879
Sources of Funds							
Street Vacation Fees				3,789			
State Grants							
Federal Grants	(19)						
Investment Earnings	5,257	2,740	2,740	1,500	1,000	1,000	1,000
Miscellaneous Revenues							
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	5,238	2,740	2,740	5,289	1,000	1,000	1,000
Expenditures							
Debt Service Payments	3,107	3,100	3,100	1,631	0	0	0
Capital Project Spending	1,171	268	268	1,919	119	119	119
Tenant Relocation Assistance - Admin costs	137	152	152	155	163	168	174
Support to Operating Departments	500	0	1,000	0	0	0	0
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			9,465				
Supplemental Changes			4,464				
Total Budgetary Expenditures	4,915	3,520	18,449	3,705	281	287	293
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	18,573	7,860	2,864	4,448	5,167	5,879	6,586
Planning Reserves							
World Cup Reserve - CIP Projects[1]		6,200	1,800		0	0	0
Revenue Uncertainty Reserve[2]				3,800	3,800	3,800	3,800
Total Reserves	0	6,200	1,800	3,800	3,800	3,800	3,800
Ending Unreserved Budgetary Fund Balance	18,573	1,660	1,064	648	1,367	2,079	2,786

[1] The 2026 Proposed Budget programs $1.8m in reserves in the Seattle Department of Transportation CIP. Please see the SDOT CIP Overview for more information.

[2] Street Vacation Fees are based on various economic factors related to site development. While the City does attempt to estimate Street Vacation Fee revenue based on preliminary site development, the fee can be delayed up to a few years. To account for the uncertainty, the City may hold planning reserves until more information is known on the underlying project.

Revenue Stabilization Fund (00166)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	65,329	67,978	67,977	68,248	71,313	73,961	77,105
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	65,329	67,978	67,977	68,248	71,313	73,961	77,105
Sources of Funds							
General Fund Contributions	2,648	271	271	3,065	2,647	3,144	3,921
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	2,648	271	271	3,065	2,647	3,144	3,921
Expenditures							
Expenses	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	67,977	68,248	68,248	71,313	73,961	77,105	81,026
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	67,977	68,248	68,248	71,313	73,961	77,105	81,026

Office of Labor Standards Fund (00190)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,628		882				
Budgetary Fund Balance Adjustment	208						
Beginning Budgetary Fund Balance	1,836	1,191	882	0	844	500	163
Sources of Funds			0				
General Fund Transfer	7,797	7,510	7,435	8,266	8,414	8,532	8,646
Network Company License (NCL) Fee Revenue for OLS enforcement	0	0	0	2,451	1,850	1,869	1,906
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			398				
Total Budgetary Revenues	7,797	7,510	7,833	10,717	10,264	10,401	10,552
Expenditures							
Office of Labor Standards	8,751	6,425	6,148	6,433	6,581	6,699	6,813
Business Outreach and Education	0	600	590	600	600	600	600
Community Outreach and Education	0	1,500	1,460	1,233	1,233	1,233	1,233
Network Company License Fee - Community Outreach				267	267	267	267
Network Company License Fee - Administration	0	0	0	1,340	1,928	1,939	1,802
Budget Adjustments							
Current Year Encumbrance CFD's			517				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	8,751	8,525	8,714	9,872	10,608	10,738	10,715
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	882	176	0	844	500	163	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	517						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Network Company License Fee Revenue	0	0	0	844	500	163	0
Total Reserves	517	0	0	844	500	163	0
Ending Unreserved Budgetary Fund Balance	365	176	0	0	0	0	0

Cable Franchise Fund (10101)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,560		1,994				
Budgetary Fund Balance Adjustment	58		18				
Beginning Budgetary Fund Balance	2,619	799	2,012	1,663	498	0	0
Sources of Funds							
Franchise Fees	5,975	5,032	4,813	4,433	4,083	3,760	3,463
PEG Support Fees	553	556	436	410	385	361	339
Misc.Revenues/Rebates	0	0	0	0	0	0	0
Interest Earnings	68	81	30	28	26	25	23
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	6,597	5,669	5,279	4,871	4,494	4,146	3,826
Expenditures							
Applications BSL	311	370	370	386	394	396	398
Capital Improvement Projects BSL	363	0	0	0	0	0	0
Client Solutions BSL	30	27	27	28	29	29	29
Frontline Serivces & Workplace BSL	5,562	4,438	4,438	4,755	4,850	4,874	4,898
Leadership and Administration BSL	937	794	794	867	884	888	893
Future Reductions					(1,165)	(2,041)	(2,392)
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	7,203	5,629	5,629	6,036	4,992	4,146	3,826
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,012	838	1,663	498	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Local 77 AWI for 2025	0	89	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,012	749	1,663	498	0	0	0

Emergency Fund (10102)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	58,660	72,844	72,844	85,165	85,579	87,976	90,351
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	58,660	72,844	72,844	85,165	87,719	90,439	92,790
Sources of Funds							
General Fund Contributions	14,184	12,321	12,321	2,555	2,719	2,351	2,134
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	14,184	12,321	12,321	2,555	2,719	2,351	2,134
Expenditures							
Expenses		0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	72,844	85,165	85,165	87,719	90,439	92,790	94,924
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	72,844	85,165	85,165	87,719	90,439	92,790	94,924

Industrial Insurance Fund (10110)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	989	(221)	(1,766)	3,074	4,192	6,762	9,602
Budgetary Fund Balance Adjustment	(6)						
Beginning Budgetary Fund Balance	983	(221)	(1,766)	3,074	4,192	6,762	9,602
Sources of Funds							
Department Contributions	47,541	55,420	56,882	58,422	62,182	65,013	67,988
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	47,541	55,420	56,882	58,422	62,182	65,013	67,988
Expenditures							
Industrial Insurance Services	50,239	53,373	52,043	57,304	59,612	62,173	64,878
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	50,239	53,373	52,043	57,304	59,612	62,173	64,878
Ending Balance Sheet Adjustment	(52)						
Ending Budgetary Fund Balance	(1,766)	1,826	3,074	4,192	6,762	9,602	12,712
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Policy Reserve (25% of claims per RCW)	9,938	10,331	10,401	10,947	12,076	12,640	13,237
Pension Payouts (non-rate depts)	0	0	2,793	2,793	2,793	2,793	2,793
Total Reserves	9,938	10,331	13,194	13,740	14,869	15,433	16,030
Ending Unreserved Budgetary Fund Balance	(11,704)	(8,506)	(10,121)	(9,549)	(8,107)	(5,831)	(3,319)

Unemployment Insurance (10111)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,992	1,990	2,038	2,038	2,038	2,005	2,004
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	2,992	1,990	2,038	2,038	2,038	2,005	2,004
Sources of Funds							
Unemployment Compensation Contributions	2,411	3,976	3,976	3,644	2,900	2,991	2,991
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	2,411	3,976	3,976	3,644	2,900	2,991	2,991
Expenditures							
Claims	3,333	3,945	3,945	3,612	2,900	2,958	2,957
Services	33	32	32	32	33	33	34
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	3,366	3,976	3,976	3,644	2,933	2,991	2,991
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	2,038	1,990	2,038	2,038	2,005	2,004	2,004
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Contingency Reserves							
	500	500	500	500	500	500	500
Total Reserves	500	500	500	500	500	500	500
Ending Unreserved Budgetary Fund Balance	1,538	1,490	1,538	1,538	1,505	1,504	1,504

Health Care Fund (10112)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Sources of Funds							
Department Contributions[1]	233,548	307,752	309,003	332,219	357,173	384,001	412,844
Employee Contributions	44,273	42,706	45,159	46,062	46,983	47,923	48,881
Miscellaneous	19,764	16,663	22,215	23,938	25,801	27,817	30,002
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	297,585	367,121	376,377	402,219	429,957	459,741	491,728
Expenditures							
Health Care Services	323,649	360,416	369,945	392,286	422,510	455,531	491,610
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	323,649	360,416	369,945	392,286	422,510	455,531	491,610
Ending Balance Sheet Adjustment	(775)						
Ending Budgetary Fund Balance	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Health Care Claims Reserve	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Total Reserves	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

[1]The exceptionally low Department Contributions in 2024 Actuals is due to the cancellation of certain department payments into the fund in October-December of 2024, totalling $53.3 million. Such a canellation of payments is often called a "health care holiday" and is the method by which fund suprluses, accumulated due to the over estimation of enrollments or general excess revenue above exepnditures, are returned to departments. For more details on the 2024 health care holiday, see the budget overview from the 2025 Adopted Budget.

Group Term Life Fund (10113)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,140	976	1,145	1,202	1,204	1,204	1,204
Budgetary Fund Balance Adjustment	26		19				
Beginning Budgetary Fund Balance	1,166	976	1,164	1,202	1,204	1,204	1,204
Sources of Funds							
Interest	47	38	38	38	36	36	36
Employee Contributions - GTL & AD&D	4,554	4,552	4,552	4,643	4,666	4,690	4,807
Employee Contributions - LTD	1,616	1,684	1,684	1,718	1,727	1,735	1,779
Department Contributions - GTL	555	701	701	715	719	722	740
Department Contributions - LTD	102	118	118	120	121	122	125
Total Budgetary Revenues	6,874	7,093	7,093	7,234	7,268	7,304	7,487
Expenditures							
GTL - Group Term Life Ins. & ADD	5,074	5,253	5,253	5,384	5,411	5,438	5,574
LTD - long Term Disability	1,731	1,803	1,803	1,848	1,857	1,866	1,913
Total Budgetary Expenditures	6,806	7,056	7,056	7,232	7,268	7,304	7,487
Ending Balance Sheet Adjustment	(70)						
Ending Budgetary Fund Balance	1,164	1,014	1,202	1,204	1,204	1,204	1,204
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,164	1,014	1,202	1,204	1,204	1,204	1,204

Park And Recreation Fund (10200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	35,921	10,172	38,255				
Budgetary Fund Balance Adjustment	5,996		200				
Beginning Budgetary Fund Balance	41,917	10,172	38,255	12,663	10,387	9,068	6,696
Sources of Funds							
Athletic Facility Fees	3,488	3,861	3,861	4,802	4,802	4,802	4,802
Building/Oth Space Rent	0	72	72	72	72	72	72
Capital Contributions	0	(195)	(195)	405	405	405	405
Community Dev Block Grant	801	808	808	808	808	808	808
Concession Proceeds	410	80	80	80	80	80	80
Exhibit Admission Charges	45	695	695	695	695	695	695
Federal and State Grants	5,949	277	277	277	277	277	277
General Government-Other Rev	3,046	2,924	2,924	2,318	2,376	2,436	2,497
Inv Earn-Residual Cash	1,225	0	0	0	0	0	0
Lease Revenue GASB87	2,044	0	0	0	0	0	0
Lt Space/Facilities Leases	1,536	1,006	1,006	1,006	1,031	1,057	1,083
Miscellaneous Revs-Other Rev	438	891	891	1,512	1,512	1,512	1,512
Other Private Contrib & Dons	3,432	511	511	1,511	1,511	1,511	1,511
Other Rents & Use Charges	1,850	1,531	1,531	1,415	1,415	1,415	1,415
Parking Fees	80	79	79	79	79	79	79
Parks and Recreation Recovery	0	0	0	100	100	100	100
Public Benefit Offset/TI Offset	(2,151)	0	0	0	0	0	0
Recoveries	9,920	(40)	(40)	35	35	35	35
Recreation Education Fees	2,925	5,238	4,738	5,307	5,307	5,307	5,307
Recreation Activities Fees	19,130	19,055	19,055	19,229	19,229	19,229	19,229
Recreation Admission Fees	3,244	3,796	3,796	3,316	3,316	3,316	3,316
Recreation Shared Revs Arc	1,263	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	0	3,792	3,792	2,851	2,851	2,851	2,851
Sales Of Merchandise	163	27	27	27	27	27	27
St Space Facilities Rentals	4,974	5,676	5,476	5,933	6,081	6,233	6,389
Budget Adjustments							
Associated Revenues from Current Year CFD's			40,027				
Revenues from Current Year legislated ordinances			3,541				
Revenues from Q3 (including grant abandonments)			1,052				
Total Budgetary Revenues	63,809	51,097	93,966	52,792	53,023	53,260	53,503
Expenditures							
Building For The Future	4,630	800	800	1,800	1,800	1,800	1,800
Debt and Special Funding	2,276	166	166	0	0	0	0
Fix It First	19,254	1,099	1,099	2,899	913	913	913
Parks and Facilities Maintenance and Repairs	4,181	4,691	4,691	5,094	5,221	5,352	5,485
Leadership and Administration	1,452	1,164	1,164	1,382	1,417	1,452	1,489
Departmentwide Programs	8,210	10,008	10,008	9,942	10,190	10,445	10,706
Recreation Facility Programs	10,057	13,903	13,203	15,313	15,695	16,088	16,490
Golf Programs	16,437	18,348	18,348	18,435	18,896	19,368	19,853
Zoo and Aquarium Programs	1,000	204	204	204	209	214	219
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			61,686				
Supplemental Changes (Q2, Stand Alone, CFDs)			6,144				
Supplemental Changes (Q3)			2,044				
Total Budgetary Expenditures	67,496	50,383	119,558	55,068	54,341	55,632	56,955
Ending Balance Sheet Adjustment	*25*						
Ending Budgetary Fund Balance	38,255	10,886	12,663	10,387	9,068	6,696	3,245
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	*40,027*						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	61,686						
Planning Reserves							
Golf Reserve[1]	2,025		50				
SPU Resevoir Use Fees[2]	600	600	600	600	600	600	600
Cash Flow Reserve[3]	2,500	2,500	2,500	2,500	2,000	2,000	2,000
Capital Revenue Reserve[4]	4,000	5,000	5,000	5,000	5,000	5,000	5,000
CBO Planning Reserves		21	21	66	3,219	7,868	13,847
Operating Reserve[5]				1,221			
Duwamish Waterway Rental Revenue Reserve[6]	500	750	750	1,000	1,150	1,350	1,550
COVID Recovery Revenue Reserve[7]	1,800	900	900	-	-	-	-
Use of Fund Balance Reserve (2025 Supplemental)	2,000						
Total Reserves	35,084	9,771	9,821	10,387	11,969	16,818	22,997
Ending Unreserved Budgetary Fund Balance	3,171	1,115	2,842	0	(2,901)	(10,122)	(19,752)

Notes:
1. The Golf reserve reflects excess revenues earned by the Golf program to be appropriated in subsequent budget year via a supplemental budget change.
2. The SPU Reservoir reserve holds anticipated property use fee expenses related to the joint use of SPU and SPR properties.
3. The financial plan carries a modest cash flow reserve to maintain finanical stability in the face of one time unforseen and unbudgeted expense or revenue issues.
4. The financial plan carries a Capital Revenue Reserve for capital projects where reimbursements for grant-related expenses are not received until a future year.
5. This reserve is held due to projected operating budget deficit in 2027.
6. This reserve reflects temporary rental income on the landbanked site that will be used for future site development or remediation work.
7. This reserve was held to cover the the Aquatics subsidy resulting from the COVID-19 pandemic (2023-2025).

Move Seattle Levy (10398)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	93,272	29,926	102,486	10,180	4,590	757	757
Budgetary Fund Balance Adjustment	2,854		1,745				
Beginning Budgetary Fund Balance	96,126	29,926	104,231	10,180	4,590	757	757
Sources of Funds							
311010 - Real & Personal Property Taxes	111,430	0	1,153	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0	0	0	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
Total Budgetary Revenues	115,093	0	1,153	0	0	0	0
Expenditures							
Safe Routes	31,090	42	13,122	0	0	0	0
Maintenance & Repair	39,716	4,016	29,734	0	0	0	0
Congestion Relief	34,068	16,144	51,149	5,590	3,834	0	0
Other	1,186	300	1,200	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Total Budgetary Expenditures	106,059	20,502	95,205	5,590	3,834	0	0
Ending Balance Sheet Adjustment	1,828	0	0	0	0	0	0
Ending Budgetary Fund Balance	104,232	9,424	10,180	4,590	757	757	757
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Planning Reserves							
Reserve A	0		0	0	757	757	757
Total Reserves	104,232	0	0	0	757	757	757
Ending Unreserved Budgetary Fund Balance	104,232	9,424	10,180	4,590	0	0	0

2024 Seattle Transportation Levy (10399)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	0	0	0	6,784	2,567	13,885	1,945
Sources of Funds							
Property Tax	0	187,070	184,569	186,415	188,279	190,162	192,063
Interest Earnings	0	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	0	187,070	184,569	186,415	188,279	190,162	192,063
Expenditures							
Maintenance Operations	0	4,182	4,182	4,059	4,224	4,245	4,266
Major Maintenance/Replacement	0	65,142	68,528	68,429	60,716	74,499	81,172
Major Projects	0	0	76	424			
Mobility Operations	0	18,604	17,663	13,613	13,730	13,799	13,868
Mobility-Capital	0	88,869	87,336	104,106	98,292	109,558	98,902
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	0	176,797	177,785	190,632	176,962	202,101	198,208
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	0	10,273	6,784	2,567	13,885	1,945	(4,199)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Ending Unreserved Budgetary Fund Balance	0	10,273	6,784	2,567	13,885	1,945	(4,199)

Library Fund (10410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	1,510		3,197	3,197				
Budgetary Fund Balance Adjustment	2,566		(7)	(7)				
Beginning Budgetary Fund Balance	4,076	0	3,190	3,190	507	507	507	507
Sources of Funds								
General Subfund Support	67,739	68,479	68,479	65,534	65,703	66,714	67,915	69,069
Fines & Fees	65	120	120	120	120	123	125	127
Parking - Central Library	314	377	377	377	390	399	406	413
Copy & Print Services	94	100	100	100	105	107	109	111
Space Rental	143	150	150	150	150	153	156	159
Salvage Sales/Materials	56	85	85	85	85	87	89	90
Interdepartmental Support	8	27	27	27	27	28	28	29
Miscellaneous Revenue	16	3	3	3	3	3	3	3
Miscellaneous Interfund Transfer	0	166	166	1,186	178	182	185	188
Grants	28	0	0	0	0	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			5,967	5,967				
Revenues from Current Year legislated ordinances			1,272	1,272				
Total Budgetary Revenues	68,463	69,508	76,747	74,822	66,760	67,796	69,016	70,190
Expenditures								
Chief Librarian's Office	685	637	637	637	660	675	687	699
Institutional & Strategic Advancement	1,493	1,347	1,347	1,347	1,388	1,420	1,445	1,470
Human Resources	3,088	2,777	2,777	2,777	2,845	2,910	2,963	3,013
Administrative Services	10,472	11,541	11,541	11,541	11,945	11,719	11,930	12,133
Capital Improvements	5	0	0	0	0	0	0	0
Library Programs & Services	53,605	53,039	53,039	52,939	49,923	51,071	51,991	52,874
Budget Adjustments								
Current Year Encumbrance CFD's			962	962				
Current Year Grant/Svc Contract/Capital CFD's			5,967	5,967				
Supplemental Changes			1,335	1,335				
Total Budgetary Expenditures	69,349	69,341	77,605	77,505	66,760	67,796	69,016	70,189
Ending Balance Sheet Adjustment	(1)							
Ending Budgetary Fund Balance	3,190	166	2,332	507	507	507	507	508
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	5,967							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	962							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,967							
Total Reserves	962	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,228	166	2,332	507	507	507	507	508

Note: 2027 Projected includes $500,000 reduction in Revenues (General Fund Support) as well as Expenditures (Administrative Services) to memorialize intention to abrogate budget authority associated with matured debt service for Library Parking Garage.

Seattle Streetcar Operations Fund (Fund 10800)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,720	6,307	2,253	48			
Budgetary Fund Balance Adjustment	75		47				
Beginning Budgetary Fund Balance	**2,796**	**6,307**	**2,300**	**48**	**78**	**(5,181)**	**(21,194)**
Sources of Funds							
South Lake Union							
Charges for Services	53	46	60	60	60	61	62
Sponsorship	207	44	94	97	99	101	103
Grants, Shared Revenues, & Contributions	1,551		770				
First Hill							
Sponsorship		66	140	145	148	151	154
Grants, Shared Revenues, & Contributions	2,564	433	518	410	410	418	425
Miscellaneous Revenues & Interest	56	142	76	10	10	10	10
Cash Transfers In [1]	10,200	10,200	11,200	13,600	10,200		
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	**14,631**	**10,930**	**12,858**	**14,322**	**10,927**	**741**	**754**
Expenditures							
Operations & Maintenance [2]	**15,088**	**13,855**	**15,110**	**14,291**	**16,187**	**16,753**	**17,339**
BO-TR-12001 - Streetcar Ops - S Lake Union	4,690	4,420	4,872	4,534	5,219	5,401	5,590
BO-TR-12002 - Streetcar Ops - First Hill	10,399	9,436	10,239	9,757	10,968	11,352	11,749
Capital	**38**	**-**	**-**	**-**	**-**	**-**	**-**
BC-TR-19001 - Major Maintenance/Replacement	38	-	-	-	-	-	-
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	**15,126**	**13,855**	**15,110**	**14,291**	**16,187**	**16,753**	**17,339**
Ending Balance Sheet Adjustment	-						
Ending Budgetary Fund Balance	**2,300**	**3,382**	**48**	**78**	**(5,181)**	**(21,194)**	**(37,779)**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Mid-life Streetcar Overhaul (FH Streetcar Repair)	(38)		(810)				
Mid-life Streetcar Overhaul (FH Streetcar Repair)	38		810				
Planning Reserve		13					
Total Reserves	-	13	-	-	-	-	-
Ending Unreserved Budgetary Fund Balance	**2,300**	**3,369**	**48**	**78**	**(5,181)**	**(21,194)**	**(37,779)**

[1] A funding source for operating transfer still needs to be identified for 2026 and onward.

[2] King County Metro nets shared grants and ORCA fare revenues against all invoices submitted to SDOT.

Seattle Center Fund (11410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(10,055)		(8,322)				
Budgetary Fund Balance Adjustment	859		(192)				
Beginning Budgetary Fund Balance	(9,197)	0	(8,515)	(8,563)	(8,235)	(7,900)	(7,558)
Sources of Funds							
Monorail	513	1,368	1,368	1,207	1,235	1,257	1,279
Parking	8,688	9,640	9,640	10,159	10,393	10,580	10,760
Rentals, Leases, Reimbursements	15,327	14,030	14,030	13,971	14,292	14,549	14,797
Administration	1,718	1,790	1,790	2,432	2,488	2,533	2,576
Friends of the Waterfront	945	1,000	1,000	1,000	1,023	1,041	1,059
Budget Adjustments							
Associated Revenues from Current Year CFD's			30,287				
Revenues from Current Year legislated ordinances			22,382				
Total Budgetary Revenues	27,191	27,828	80,497	28,769	29,431	29,961	30,470
Expenditures							
Monorail Rehabilitation	555	1,179	1,179	1,207	1,235	1,257	1,279
Campus	20,488	23,978	23,596	24,625	25,191	25,645	26,081
Leadership & Administration	4,853	1,404	1,404	1,620	1,658	1,687	1,716
Waterfront	783	1,000	1,000	989	1,012	1,030	1,047
Bldg & Campus Improvements	237	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			30,287				
Supplemental Changes			23,078				
Total Budgetary Expenditures	26,917	27,561	80,545	28,442	29,096	29,619	30,123
Ending Balance Sheet Adjustment	408						
Ending Budgetary Fund Balance	(8,515)	267	(8,563)	(8,235)	(7,900)	(7,558)	(7,211)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	30,287						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	30,287						
Planning Reserves							
Reserve A	0	0	7	24	852	2,391	4,550
Total Reserves	0	0	7	24	852	2,391	4,550
Ending Unreserved Budgetary Fund Balance	(8,515)	267	(8,570)	(8,259)	(8,752)	(9,949)	(11,761)

McCaw Hall Reserve Fund (11430)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	4,107		3,606				
Budgetary Fund Balance Adjustment	233		36				
Beginning Budgetary Fund Balance	4,340	0	3,642	3,642	3,720	3,800	3,881
Sources of Funds							
Earned Income	5,308	5,484	5,484	5,876	6,011	6,119	6,223
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	5,308	5,484	5,484	5,876	6,011	6,119	6,223
Expenditures							
BO-SC-65000 McCaw Hall	6,009	5,484	5,484	5,798	5,931	6,038	6,141
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	6,009	5,484	5,484	5,798	5,931	6,038	6,141
Ending Balance Sheet Adjustment	3						
Ending Budgetary Fund Balance	3,642	0	3,642	3,720	3,800	3,881	3,963
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	3,642	0	3,642	3,720	3,800	3,881	3,963

Municipal Art Fund (Fund 12010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	12,756		12,497				
Budgetary Fund Balance Adjustment	351		210				
Beginning Budgetary Fund Balance	13,107	8,218	12,707	7,475	5,783	4,197	3,873
Sources of Funds							
1% for Art	2,550	2,417	2,417	3,578	3,650	3,723	3,797
Collection Management Fees	338	479	579	494	504	514	524
Conservation	0	0	0	0	0	0	0
Interest Earnings	412	112	112	112	114	117	119
Misc Income	48	20	20	20	21	21	22
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,394	3,029	3,129	4,205	4,289	4,375	4,462
Expenditures							
Public Art - Utilities (MO-AR-2VMA010)	1,015	1,476	1,476	1,526	1,526	1,534	1,542
Public Art - Non-Utilities (MO-AR-2VMA011)	1,343	2,747	2,747	2,849	2,865	1,674	1,682
Collection Management (MO-AR-2VMA012)	308	299	299	314	314	315	317
Leadership and Administration (BO-AR-VA150)	1,127	1,157	1,176	1,182	1,142	1,148	1,154
Conservation (MO-AR-2VMA02)	2	24	24	27	27	28	28
Budget Adjustments							
Current Year Encumbrance CFD's			2,536				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			103				
Total Budgetary Expenditures	3,794	5,703	8,360	5,897	5,875	4,699	4,722
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	12,707	5,544	7,475	5,783	4,197	3,873	3,613
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,536						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserve							
				0	87	243	464
Total Reserves	2,536	0	0	0	87	243	464
Ending Unreserved Budgetary Fund Balance	10,171	5,544	7,475	5,783	4,110	3,630	3,149

Wheelchair Accessible Fund (12100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,399		9,115				
Budgetary Fund Balance Adjustment	186		146				
Beginning Budgetary Fund Balance	8,586	6,964	9,261	8,397	8,171	7,908	7,607
Sources of Funds							
Fees	1,261	996	996	996	996	996	996
Investment	325						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	1,587	996	996	996	996	996	996
Expenditures							
Wheelchair Accessible Services Program	1,057	1,197	1,841	1,222	1,259	1,297	1,336
Budget Adjustments							
2024 Encumbrance CFD's (into 2025)			18				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			1				
Total Budgetary Expenditures	1,057	1,197	1,860	1,222	1,259	1,297	1,336
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	9,115	6,964	8,397	8,171	7,908	7,607	7,267
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
2024 Encumbrance CFD's (into 2025)	18						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	18	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	9,097	6,964	8,397	8,171	7,908	7,607	7,267

Short Term Rental Tax (12200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	11,525		15,468				
Budgetary Fund Balance Adjustment	235		222				
Beginning Budgetary Fund Balance	11,761	2,489	15,690	2,029	2,131	1,703	1,473
Sources of Funds							
Short-Term Rental Tax	12,661	12,448	11,879	12,917	12,636	12,954	13,317
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	12,661	12,448	11,879	12,917	12,636	12,954	13,317
Expenditures							
Equitable Development Initiative (OPCD)	3,625	7,452	7,452	6,766	6,922	6,957	6,991
Permanent Supportive Housing (HSD)	3,097	3,864	3,864	4,042	4,134	4,209	4,280
Debt Service	2,010	2,010	2,010	2,008	2,008	2,018	2,028
Budget Adjustments							
Current Year Encumbrance CFD's			3,944				
Current Year Grant/Svc Contract/Capital CFD's			8,269				
Supplemental Changes			0				
Total Budgetary Expenditures	8,732	13,326	25,539	12,816	13,065	13,184	13,300
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	15,690	1,611	2,029	2,131	1,703	1,473	1,490
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	3,944						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	8,269						
Planning Reserves							
Revenue Stabilization Reserve*	0	1,200	1,200	1,200	1,200	1,200	1,200
Planning Reserve	0	0	0	0	45	125	238
Total Reserves	12,213	1,200	1,200	1,200	1,245	1,325	1,438
Ending Unreserved Budgetary Fund Balance	3,477	411	829	931	458	148	52

Election Voucher Fund (12300)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	7,218	7,379	8,361				
Budgetary Fund Balance Adjustment	164						
Beginning Budgetary Fund Balance	7,382	7,379	8,361	1,051	2,401	166	3,714
Sources of Funds							
Property Taxes	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Expenditures							
Staffing, Administration and Research	910	1,271	1,317	972	1,290	893	1,383
Voucher Printing, Mailing, and Processing	510	592	592	270	633	0	716
Candidate Voucher Expenditures	748	8,400	8,400	900	4,754	0	5,332
Other	0	0	0	950	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	2,169	10,263	10,310	3,092	6,677	893	7,431
Ending Balance Sheet Adjustment	(27)						
Ending Budgetary Fund Balance	8,408	116	1,051	2,401	166	3,714	725
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	47						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves	0	0	0	0	28	78	149
Total Reserves	47	0	0	0	28	78	149
Ending Unreserved Budgetary Fund Balance	8,361	116	1,051	2,401	0	3,636	576

Arts and Culture Fund (12400)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,480		18,770	8,271	5,665	5,764	5,918
Budgetary Fund Balance Adjustment	481		280				
Beginning Budgetary Fund Balance	18,960	15,009	19,049	8,271	5,665	5,764	5,918
Sources of Funds							
Admissions Tax	14,271	14,195	13,966	14,878	15,518	15,879	16,232
Arena Revenue over Threshold	10,377	12,270	9,908	10,514	10,602	10,880	11,131
Arts in Parks	215	307	0	0	0	0	0
NHL Annual Investment	191	191	197	203	209	215	222
Arts Facility Rentals (LHPAI, KSS)	54	72	63	72	73	74	74
Grant Revenue	22	0	0	0	0	0	0
Interest	667	530	586	550	567	583	595
Budget Adjustments							
Associated Revenues from Current Year CFD's			20				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	23,296	27,565	24,739	26,217	26,970	27,632	28,254
Expenditures							
BO-AR-2VMA0 - Public Art	356	610	455	443	452	461	471
BO-AR-VA150 - Leadership and Administration	3,246	4,061	4,061	4,289	4,213	4,297	4,026
BO-AR-VA160 - Arts and Cultural Programs	10,150	13,812	13,812	11,259	8,805	8,982	9,161
BO-AR-VA170 - Cultural Space	1,579	858	858	0	0	0	0
BO-AR-VA170 - Creative Placemaking				1,674	1,708	1,742	1,777
BO-FG-2QD00 - Payment for Revenue over Threshold	10,377	12,222	12,222	11,157	11,692	11,996	12,266
Budget Adjustments							
Current Year Encumbrance CFD's			3,544				
Current Year Grant/Svc Contract/Capital CFD's			20				
Supplemental Changes			546				
Total Budgetary Expenditures	25,707	31,563	35,518	28,823	26,870	27,478	27,701
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	16,549	11,011	8,271	5,665	5,764	5,918	6,471
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	20						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	3,544						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	20						
Planning Reserves							
Operating Reserve	3,066	3,868	3,837	3,430	3,036	3,096	3,087
Planning Reserve	0	0	0	0	150	449	907
Arena Reserve	0	6,111	2,200	2,231	2,338	2,399	2,453
Total Reserves	6,610	9,979	6,037	5,661	5,524	5,945	6,447
Ending Unreserved Budgetary Fund Balance	9,939	1,031	2,234	3	240	0	24

Transportation Fund (13000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	21,585	30,084	29,476	22,364			
Budgetary Fund Balance Adjustment	6,395	8,153	607				
Beginning Budgetary Fund Balance	**27,979**	**38,237**	**30,083**	**22,364**	**1,961**	**(20,419)**	**(26,066)**
Sources of Funds [3]							
Charges for Services	121,492	120,868	139,892	83,677	63,531	72,522	73,827
Licensing & Permits	12,304	13,608	13,106	15,094	15,530	15,831	16,115
Taxes	50,295	54,379	50,521	50,868	50,930	54,085	55,055
Fines & Forfeits	2,632	2,890	1,815	2,150	2,680	2,732	2,781
Concessions & Space Rent	213	245	245	254	254	259	264
Grants, Shared Revenues, & Contributions	88,993	64,125	118,961	90,375	27,573	28,108	28,612
Miscellaneous Revenues & Interest	1,628	793	941	2,437	1,828	1,863	1,897
Cash Transfers In	26	-		35	35	36	36
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	**277,585**	**256,908**	**325,481**	**244,890**	**162,361**	**175,436**	**178,587**
Expenditures							
Operations & Maintenance	**124,471**	**158,933**	**113,260**	**133,509**	**120,896**	**125,128**	**129,507**
BO-FG-2QD00 - Reserves	515	597	425	607	455	471	487
BO-TR-16000 - Waterfront & Civic Projects	21,001	36,081	7,688	9,627	8,236	8,524	8,822
BO-TR-17001 - Bridges & Structures	5,519	5,980	5,974	11,591	6,399	6,623	6,855
BO-TR-17003 - Mobility Operations	23,999	25,872	23,022	26,743	24,662	25,525	26,419
BO-TR-17004 - ROW Management	43,438	53,917	45,705	48,911	48,961	50,674	52,448
BO-TR-17005 - Maintenance Operations	29,486	36,485	30,044	35,673	32,183	33,310	34,476
BO-TR-18001 - Leadership & Administration	514	-	402	-	-	-	-
BO-TR-18002 - General Expense				357			
Capital [1]	**126,012**	**90,769**	**185,854**	**109,717**	**41,579**	**35,213**	**31,850**
BC-TR-16000 - Central Waterfront	2,500	500	6,178	600	750	750	750
BC-TR-19001 - Major Maintenance/Replacement	20,575	20,013	40,249	21,447	10,899	16,465	16,579
BC-TR-19002 - Major Projects	3,221	1,641	3,889	125	125	125	125
BC-TR-19003 - Mobility Capital	99,716	68,615	135,539	87,545	29,805	17,873	14,396
Debt Service							
BO-TR-18002 - General Expense	**24,974**	**33,054**	**34,085**	**22,067**	**22,265**	**20,744**	**19,917**
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	**275,458**	**282,756**	**333,200**	**265,293**	**184,740**	**181,084**	**181,274**
Ending Balance Sheet Adjustment	(23)						
Ending Budgetary Fund Balance	**30,084**	**12,390**	**22,364**	**1,961**	**(20,419)**	**(26,066)**	**(28,754)**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues [2]	-	*197,261*		159,337	124,675		
Financial Reserves - Expense							
Current Year Encumbrance CFD's	-	*197,261*					
Current Year Grant/Svc Contract/Capital Expenditure CFD's [2]	-			159,337	153,337	6,000	
Planning Reserves							
FD 50410 - Info Technology Fund Loan Payable [4]			1,264				
Street Use Operating Reserve (10% of Operating Revenue)		5,412	4,796				
CPT: Revenue Stabilization Reserve		4,000	5,111				
Total Reserves	-	9,412	11,170	-	28,662	6,000	-
Ending Unreserved Budgetary Fund Balance	**30,084**	**2,978**	**11,194**	**1,961**	**(49,080)**	**(32,066)**	**(28,754)**

[1] Legislated changes in 2025 (including carryforward) are reflected in corresponding BSL line.
[2] CIP carryover budget included in project lines for 13000. From FY26 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year for 2026. It represents all grant and service contract carryforward in 2027.
[3] Revenues updated through August 25 Forecast Period.
[4] ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (50410) to the Transportation Fund (13000). The Department plans a final payment of $8.4M at the end of the year to close out the loan.

Payroll Expense Tax (14500)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	275,086	142,282	398,256				
Budgetary Fund Balance Adjustment	3,707	0	5,004				
Beginning Budgetary Fund Balance	278,792	142,282	403,259	31,560	9,819	20,198	31,437
Sources of Funds							
Payroll Expense Tax	360,034	440,480	382,857	388,007	403,070	418,613	435,045
Interest Earnings	11,221		8,416	7,415	7,415	7,415	7,415
Miscellaneous	555						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	371,810	440,480	391,273	395,422	410,484	426,027	442,459
Expenditures							
City Budget Office	189	0	0	0	0	0	0
Department of Education and Early Learning	1,169	13,900	13,900	0	0	0	0
Department of Finance and Administrative Services	690	2,803	2,803	1,646	3,464	3,478	3,490
Department of Neighborhoods	194	0		0	0	0	
Finance General	93,134	318,991	318,991	204,866	188,337	202,906	203,810
Human Services Department	1,895	11,668	11,668	4,416	4,552	4,671	4,778
Office of Arts and Culture	190	350	350	0	0	0	0
Office of Economic Development	18,745	20,835	20,835	23,935	20,465	20,949	21,395
Office of Housing	103,982	132,844	132,844	137,459	141,602	140,189	153,449
Office of Immigrant and Refugee Affairs	191	142	142	149	149	149	148
Office of Labor Standards	51	0	0	0	13	25	35
Office of Planning and Community Development	9,644	22,389	22,389	23,182	23,683	24,290	24,843
Office of Sustainability and Environment	13,806	12,443	12,443	12,517	12,784	13,018	13,234
Seattle Center	150	1,036	1,036	504	512	519	525
Seattle Department of Construction and Inspections	455	1,586	1,586	1,586	1,635	1,678	1,716
Seattle Department of Transportation	603	250	250	3,326	1,558	1,558	1,558
Seattle Information Technology Department	480	1,114	1,114	1,159	1,161	1,163	1,164
Seattle Parks and Recreation	622	1,327	1,327	186	192	197	201
Seattle Public Library	1,154	0	0		0	0	0
Seattle Fire Department	0	0	0	1,475	0	0	0
Seattle Police Department	0	0	0	757	0	0	0
Budget Adjustments							
Current Year Encumbrance Carry Forward			154,548				
Other Administrative Carry Forward (non-enc)			165				
Capital Carry Forward			2,461				
Legislated Carry Forward			103,828				
Mid-Year Supplemental Legislation			1,527				
Year-End Supplemental Legislation			(436)				
Stand Alone Legislation			(34,000)				
Other Standalone Legislation			0				
Underspend Assumption[1]			(6,800)				
Total Budgetary Expenditures	247,343	541,678	762,972	417,163	400,106	414,788	430,347
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	403,259	41,084	31,560	9,819	20,198	31,437	43,549
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	154,548						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	106,454						
Planning Reserves							
Revenue Stabilization Reserve	40,000	38,658	29,097	9,700	20,153	31,396	43,504
Planning Reserve	1,546	2,425	2,425				
Total Reserves	302,548	41,083	31,522	9,700	20,153	31,396	43,504
Ending Unreserved Budgetary Fund Balance	100,711		38	119	44	41	45

[1] In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary Payroll Expense Tax spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately $6.8 million savings in 2025.

Opioid Settlement Fund 14510

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,594	7,543	7,543				
Budgetary Fund Balance Adjustment	36	135	135				
Beginning Budgetary Fund Balance	1,630	7,678	7,678	4,850	4,732	4,718	4,694
Sources of Funds							
360020 - Inv Earn-Residual Cash	229			0	0	0	0
360420 - Other Judgments & Settlements	7,488	1,777	1,777	1,792	1,896	1,896	2,156
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	7,717	1,777	1,777	1,792	1,896	1,896	2,156
Expenditures							
BO-HS-H7000 - Promoting Public Health	1,669	1,895	1,895	1,910	1,910	1,920	1,929
Budget Adjustments							
Current Year Encumbrance CFD's			2,709				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	1,669	1,895	4,604	1,910	1,910	1,920	1,929
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	7,678	7,559	4,850	4,732	4,718	4,694	4,920
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	2,709						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,709						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Operating Reserve to Account for Declining Ongoing Revenues	0	0	0	4,732	4,641	4,522	4,647
Labor Planning Reserve					19	53	99
2027 Contract Inflation (3% CPI-W)	0	0	0	0	57	57	57
2028 Contract Inflation (3.1% CPI-W)						61	61
2029 Contract Inflation (2.7% CPI-W)	0	0	0	0	0	0	55
Total Reserves	0	0	0	4,732	4,718	4,694	4,920
Ending Unreserved Budgetary Fund Balance	7,678	7,559	4,850	0	0	0	0

Human Services Fund (16200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	15,264		20,754				
Budgetary Fund Balance Adjustment	613		250				
Beginning Budgetary Fund Balance	15,877	6,296	21,004	10,200	9,923	9,647	9,370
Sources of Funds							
Federal Grants	51,793	66,728	66,728	65,134	65,134	65,134	65,134
State Grants	40,240	22,438	22,438	24,933	24,933	24,933	24,933
Interlocal Grants	2,629	1,160	1,160	1,160	1,160	1,160	1,160
Misc Fines & Penalties	15	0	0	0	0	0	0
Inv Earn-Residual Cash	347	1,900	1,900	0	0	0	0
Interfund Revenue	7,183	3,092	3,092	3,097	3,097	3,097	3,097
Administrative Fees & Charges		3,346	3,346	5,247	5,247	5,247	5,247
General Government-Other Rev	2,540	47	47	47	47	47	47
Budget Adjustments							
Associated Revenues from Current Year CFD's			80,139				
Revenues from Current Year legislated ordinances			21,581				
Total Budgetary Revenues	104,748	98,711	200,431	99,617	99,617	99,617	99,617
Expenditures							
BO-HS-H1000 - Supporting Affordability & Liv	14,446	14,051	14,051	13,924	13,924	13,924	13,924
BO-HS-H2000 - Preparing Youth for Success	100			0	0	0	0
BO-HS-H3000 - Addressing Homelessness	13,211	12,887	12,887	12,310	12,310	12,310	12,310
BO-HS-H4000 - Supporting Safe Comm	1,702	30	30	30	30	30	30
BO-HS-H5000 - Leadership and Administration	5,306	5,263	5,263	5,313	5,313	5,313	5,313
BO-HS-H6000 - Promoting Healthy Aging	64,857	67,143	67,143	67,817	67,817	67,817	67,817
BO-HS-H7000 - Promoting Public Health				500	500	500	500
Budget Adjustments							
Current Year Encumbrance CFD's			1,153				
Current Year Grant/Svc Contract/Capital CFD's			78,986				
Supplemental Changes			31,721				
Total Budgetary Expenditures	99,622	99,373	211,235	99,894	99,894	99,894	99,894
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	21,003	5,633	10,200	9,923	9,647	9,370	9,094
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	79,950						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,153						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	78,986						
Planning Reserves							
Mandatory Reserve for Child Care Bonus Funds	0	2,441	821	821	821	821	821
Other Planning Reserve		496			1,763	5,011	9,560
Sex Industry Victims Fund			182	182	182	182	182
Healthy Aging Grant Reserve*	0	3,224	7,423	8,920	6,880	3,356	
Total Reserves	189	6,160	8,426	9,923	9,647	9,370	10,563
*Ending Unreserved Budgetary Fund Balance***	20,814	(527)	1,774	0	0	0	(1,470)

*HSD is in the process of reconciling prior year finanicial data that has impacted the available fund balance; HSD believes this number to be understated.

**The negative ending unresereved balance in 2025 is due to an error in the 2025 Adopted Budget. Council added $527,000 of expenditures to the Human Services Fund (16200) without adding a corresponding revenue source. This error was fixed in a supplemental budget action in 2025.

Low-Income Housing Fund (16400)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	175,832	103,132	270,547				
Budgetary Fund Balance Adjustment	3,907		6,249				
Beginning Budgetary Fund Balance	179,739	103,132	276,796	71,102	61,512	47,599	34,100
Sources of Funds							
Property Tax Levy	124,785	130,037	130,037	130,037	130,037	130,037	130,037
Local Option Sales Tax Revenue	4,230	3,500	3,500	3,500	3,500	3,500	3,500
MHA and Mitigation Payments	23,473	19,650	19,650	19,650	19,650	19,650	19,650
Transfer in of MHA Administrative Balances		7,000	7,000	5,000			
Interest Earnings on Cash Balances	7,931	3,900	8,000	7,440	8,854	10,005	11,305
Program Income (includes loan repayments)	24,441	4,000	4,000	4,000	4,000	4,000	4,000
State/Federal/Local Weatherization Grants	3,145	12,659	12,659	8,871	9,049	9,230	9,414
Seattle City Light Weatherization Funding	2,448	2,683	2,683	2,763	2,818	2,875	2,932
HOME	975	2,969	2,969	2,969	2,969	2,969	2,969
One-Time HUD Grants	11,063						
Budget Adjustments							
Associated Revenues from Current Year CFD's			34,049				
Revenues from Current Year legislated ordinances			2,077				
Total Budgetary Revenues	202,492	186,398	226,624	184,230	180,876	182,265	183,807
Expenditures							
BO-HU-2000 - Homeownership & Sustainability	16,833	19,998	19,998	16,290	16,372	16,454	16,536
BO-HU-3000 - Multifamily Housing	90,533	178,419	178,419	177,530	178,418	179,310	180,206
Budget Adjustments							
Current Year Encumbrance CFD's			147,971				
Current Year Grant/Svc Contract/Capital CFD's			34,049				
Supplemental Changes			51,880				
Total Budgetary Expenditures	107,366	198,417	432,318	193,820	194,789	195,763	196,742
Ending Balance Sheet Adjustment	1,931						
Ending Budgetary Fund Balance	276,796	91,112	71,102	61,512	47,599	34,100	21,165
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	34,049						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	147,971						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	34,049						
Planning Reserves							
2023 Levy revenues for new O&M Trust Fund		25,229	25,229	37,843	30,000	25,000	20,000
CDBG Restricted Revolving Loan Funds[1]		2,685	2,685	169	169	169	169
Multifamily and Homeownership Capital Funds[2]		63,198	43,188	23,500	17,430	8,931	996
Total Reserves	147,971	91,112	71,102	61,512	47,599	34,100	21,165
Ending Unreserved Budgetary Fund Balance	128,825	0	0	0	0	0	0

Notes:

1. The CDBG Restricted Revolving Loan Funds represent three distinct funds: Multifamily Revolving Loan Fund, the Homebuyer Revolving Loan Fund, and the Home Repair Revolving Loan Fund. The 2025 Adopted Budget eliminated the Multifamily and Homebuyer Revolving Loan Funds. The reserve amount in 2025 reflects the current total balance for all three funds. The reserve amount in 2026 reflects the current balance for the Home Repair Revolving Loan Fund only.
2. The Multifamily and Homeownership Capital Fund planning reserve is a balancing entry to reflect that any remaining unreserved fund balance in the Low-Income Housing Fund will be reallocated to multifamily or homeownership capital awards.

Office of Housing Operating Fund (16600)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,865	19,924	22,021				
Budgetary Fund Balance Adjustment	934		412				
Beginning Budgetary Fund Balance	19,800	19,924	22,432	21,172	23,286	25,675	28,158
Sources of Funds							
Property Tax Levy Admin	8,420	8,571	8,571	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	2,633	2,600	2,600	2,600	2,600	2,600	2,600
HOME Admin	295	330	330	330	330	330	330
CDBG Admin	284	161	161	161	161	161	161
State/Federal Weatherization Grants Admin	1,085	1,994	1,994	1,945	1,984	2,024	2,064
Seattle City Light Weatherization Admin	939	815	925	815	944	962	982
Multifamily Tax Exemption Fees	233	250	250	250	300	300	300
Interest Earnings and Miscellaneous	703		703	653	778	879	993
Budget Adjustments							
Associated Revenues from Current Year CFD's			850				
Revenues from Current Year legislated ordinances			2,377				
Total Budgetary Revenues	14,592	14,722	18,762	15,327	15,668	15,828	16,002
Expenditures							
BO-HU-1000 - Leadership and Administration	6,902	7,434	7,434	7,231	7,267	7,303	7,340
BO-HU-2000 - Homeownership & Sustainability	2,627	2,984	2,984	3,114	3,130	3,146	3,161
BO-HU-3000 - Multifamily Housing	2,357	2,646	2,646	2,868	2,882	2,896	2,911
Budget Adjustments							
Current Year Encumbrance CFD's			904				
Current Year Grant/Svc Contract/Capital CFD's			850				
Supplemental Changes			5,205				
Total Budgetary Expenditures	11,886	13,064	20,023	13,213	13,279	13,345	13,412
Ending Balance Sheet Adjustment	(73)						
Ending Budgetary Fund Balance	22,432	21,582	21,172	23,286	25,675	28,158	30,749
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	850						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	904						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	850						
Planning Reserves							
2023 Levy Admin Reserve		3,186	3,186	4,444	5,467	5,631	5,800
2023 Levy for Holding/Pre-Development Costs		1,480	1,480	1,429	1,429	1,429	1,429
MHA Administrative Balance Transfer to Capital		7,000	7,000	5,000			
MHA Administrative Fund Balance		3,000	3,000	2,000	2,000	2,000	2,000
MFTE Administrative Fund Balance		500	500	500	450	400	350
Transfer Administrative Balances to Capital[1]							21,170
Reserve for Data Management and Database Systems		1,000	1,000	2,000			
Total Reserves	904	16,166	16,166	15,373	9,346	9,460	30,749
Ending Unreserved Budgetary Fund Balance	21,528	5,416	5,005	7,913	16,330	18,699	0

1. This reserve reflects an assumption that unspent administrative balances in fund 16600 will eventually be transferred to support capital programs if not otherwise needed. Actual administrative balances are expected to be lower than projected on this financial plan due to annual wage adjustments and potential unforeseen costs.

Families and Education Levy (17857)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	13,801		13,925				
Budgetary Fund Balance Adjustment	314		233				
Beginning Budgetary Fund Balance	14,115	13,649	14,158	12,328	12,378	12,378	12,378
Sources of Funds							
Property Tax	0	0	0	0	0	0	0
Investment Earnings	513	490	570	50	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0		0				
Revenues from Current Year legislated ordinances	0		0				
Total Budgetary Revenues	513	490	570	50	0	0	0
Expenditures							
Early Learning	0	643	643	0	0	0	0
K-12[1]	449	0	1,167	0	0	0	0
Administration[2]	0	0	125	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			464				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	449	643	2,399	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	14,179	13,496	12,328	12,378	12,378	12,378	12,378
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	464						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
FEPP 2025 Planning Expenses		125	0	0	0	0	0
Opportunity Promise			109	109	0	0	0
K-12 BIPOC Commitment (Project MISTER)[3]		1,167	170	170	0	0	0
K-12 Summer Learning[4]			100	100	0	0	0
FEPP Levy Commitment[5]		12,000	11,949	12,000	12,378	12,378	12,378
Total Reserves	464	13,292	12,328	12,378	12,378	12,378	12,378
Ending Unreserved Budgetary Fund Balance	13,715	204	0	()			

Notes:

1. 2024 K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning and Restorative Justice
2. 2024 Administration Revised Expenditures include FEPP 2025 Levy planning expenses
3. K-12 BIPOC Commitments Reserve includes remaining funding from $4M BIPOC commitment and Black Girls CSR.
4. K-12 Summer Learning Supports for Summer 2026 (This line added for 2026 Fin Plan)
5. FEPP Levy Commitment reflects the adopted levy plan contribution of $12.4M fund balance from the FEL levy undesignated fund balance.

Seattle Preschool Program (17861)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,027		503				
Budgetary Fund Balance Adjustment	48		8				
Beginning Budgetary Fund Balance	2,075	815	511				
Sources of Funds							
Delinquent Property Tax	0	0	0	0	0	0	0
Investment Earnings	59	17	22	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	59	17	22	0	0	0	0
Expenditures							
SPP Summer Extension	1,614		87	0	0	0	0
Parks and Recreation Preschool Facilities			446	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	1,614	0	533	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	520	832					
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Parks Department Preschool Facility Renovations	0	619		0	0	0	0
SPP Summer Extension	0	213		0	0	0	0
Total Reserves	0	832	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	520						

Families, Education, Preschool, and Promise Levy (17871)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	114,676		110,160				
Budgetary Fund Balance Adjustment	3,393		1,832				
Beginning Budgetary Fund Balance	118,069	69,877	111,992	58,273	11,897	0	0
Sources of Funds							
Property Tax[1]	88,257	90,728	90,728	1,362	0	0	0
Investment Earnings	4,315	3,089	3,089	579	0	0	0
Parent Tuition - Seattle Preschool Program	5,222	5,000	5,000	2,500	0	0	0
Families and Education Levy (2011) Fund Balance[2]	0	0	0	12,000	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	97,794	98,817	98,817	16,440	0	0	0
Expenditures							
Early Learning	48,052	58,585	56,742	30,780	0	0	0
K-12 Programs	37,314	39,576	39,468	21,387		0	0
Post-Secondary Programs	9,829	6,485	6,485	5,534	0	0	0
Leadership and Administration	7,947	8,152	7,974	5,114	0	0	0
Transfer to 2025 FEPP Levy Fund (17876)[3]					11,897		
Budget Adjustments							
Current Year Encumbrance CFD's			41,177				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			690				
Total Budgetary Expenditures	103,143	112,799	152,537	62,816	11,897	0	0
Ending Balance Sheet Adjustment	729						
Ending Budgetary Fund Balance	113,449	55,896	58,273	11,897	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	41,867						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance for future spending[4]		50,347	52,183	0	0	0	0
Planning Reserves		0	0	0	0	0	0
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years[5]		1,200	1,200	0	0	0	0
Reserves from 2023 budget for programming in 2024-25 & 2025-26 school years[6]		350	350	0	0	0	0
Seattle Promise Reserve[7]		2,000	2,000	0	0	0	0
Levy Renewal Contingency Reserve[8]		2,000	2,000	11,357	0	0	0
Upward Bound Contingency[9]			540	540			
Total Reserves	41,867	55,897	58,273	11,897	0	0	0
Ending Unreserved Budgetary Fund Balance	71,582	0	0	0	0	0	0

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Sources of Funding: Families and Education Levy (2011) Fund Balance is based on the adopted levy plan.
3. Full transfer of Levy fund (17871) balance estimated at $16M, assuming 3% underspend in 2025 and 2026.
4. These provide resources to continue programming as outlined in the FEPP Levy Implementation & Evaluation Plan. Any annual underspend is reallocated each year through planning with the FEPP Levy Oversight Committee.
5. These resources were set aside from 2022 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
6. These are resources from 2023 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
7. Seattle Promise Reserve funds increasing enrollment and support services based on projected increases in demand.
8. Levy Renewal Contingency is available to reduce the future levy size and/or transition services no longer supported by the levy.
9. Upward Bound Contingency is available to sustain programming in the event of Federal TRIO Grant elimination

Families Education Preschool and Promise 2025 (17876)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	0	0	0	0	91,537	122,003	129,818
Sources of Funds							
Property Tax	0	0	0	207,000	208,500	208,700	208,500
Preschool Tuition Collection	0	0	0	2,800	5,800	6,000	6,200
Fund Balance Transfer (FEPP18)[1]	0	0	0	0	11,897	0	0
Investment Earnings	0	0	0	2,300	4,900	4,400	4,400
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	0	0	0	212,100	231,097	219,100	219,100
Expenditures							
Early Learning	0	0	0	56,781	98,452	103,707	109,172
K-12 - Youth Supports	0	0	0	16,563	33,077	34,133	35,214
K-12 - Health & Safety	0	0	0	20,985	29,749	32,430	33,448
Postsecondary	0	0	0	6,395	12,746	13,360	13,823
Leadership and Administration	0	0	0	6,306	11,880	12,477	13,096
HSD	0	0	0	11,122	12,265	12,662	13,005
SPR	0	0	0	2,411	2,462	2,515	2,569
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	120,563	200,632	211,285	220,326
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	0	0	0	91,537	122,003	129,818	128,592
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves for levy out years (2030-2032)	0	0	0	91,537	122,003	129,818	128,592
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Reserves	0	0	0	91,537	122,003	129,818	128,592
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	()

Notes:

1. Full transfer of Levy fund (17871) balance estimated at $16M. Financial Plans will be updated once final transfer amounts are realized

2012 Library Levy Fund (18100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	999		973				
Budgetary Fund Balance Adjustment	24		16				
Beginning Budgetary Fund Balance	1,024	0	990	72	72	72	72
Sources of Funds							
Property Tax Revenue [1]	0	1	0	0	0	0	0
Interest Earnings	36	7	15	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	36	8	15	0	0	0	0
Expenditures							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	99	700	700	0	0	0	0
Technology and Online Services	0	0	0	0	0	0	0
Facilities - Regular Maintenance	9	0	0	0	0	0	0
Facilities - Major Maintenance	22	0	0	0	0	0	0
BSL Name F	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			63				
Supplemental Changes			170				
Total Budgetary Expenditures	130	700	933	0	0	0	0
Ending Balance Sheet Adjustment	59						
Ending Budgetary Fund Balance	989	(692)	72	72	72	72	72
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	233						
Total Reserves	233	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	756	(692)	72	72	72	72	72

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are deliquent payments of prior year taxes.

2019 Library Levy Fund (18200)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	27,106		27,280				
Budgetary Fund Balance Adjustment	710		473				
Beginning Budgetary Fund Balance	27,816	0	27,752	5,919	42	412	562
Sources of Funds							
Property Tax Revenue [1]	30,969	31,920	31,920	31,750	320	100	0
Interest Earnings	1,005	500	750	100	50	50	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	31,974	32,420	32,670	31,850	370	150	0
Expenditures							
Open Hours and Related Services	13,949	16,012	16,012	17,379	0	0	0
Collections	6,164	6,344	6,344	6,598	0	0	0
Technology and Online Services - Operating	2,970	3,322	3,322	3,455	0	0	0
Technology and Online Services - Capital	771	0	0	474	0	0	0
Facilities - Regular Maintenance	1,674	1,993	1,993	2,073	0	0	0
Facilities - Major Maintenance	5,252	7,989	7,989	6,508	0	0	0
Children	420	328	328	341	0	0	0
Administration	464	895	895	899	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			144				
Current Year Grant/Svc Contract/Capital CFD's			16,627				
Supplemental Changes			850				
Total Budgetary Expenditures	31,664	36,883	54,504	37,727	0	0	0
Ending Balance Sheet Adjustment	(374)						
Ending Budgetary Fund Balance	27,752	(4,463)	5,919	42	412	562	562
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	17,477						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	144						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	17,477						
Planning Reserves							
Planned Future Levy Spending	10,003	(4,463)	(4,463)	0	0	0	0
Total Reserves	10,146	(4,463)	(4,463)	0	0	0	0
Ending Unreserved Budgetary Fund Balance	17,606	0	10,382	42	412	562	562

1. Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.

Note: SPL has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects

ATSC Fund (Fund 18500)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised [1]	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,326	8,234	12,873				
Budgetary Fund Balance Adjustment	341		225				
Beginning Budgetary Fund Balance	**14,667**	**8,234**	**13,097**	**7,411**	**9,120**	**9,981**	**9,949**
Sources of Funds [3]							
Fines & Forefeits							
Automated Safety Camera Infractions	7,583	12,920	8,155	17,025	18,326	17,767	17,582
Red Light Infractions	918			653	625	622	622
Miscellaneous Revenues & Interest	528	155	55	368	525	507	567
Cash Transfers In	790						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	**9,820**	**13,075**	**8,210**	**18,045**	**19,475**	**18,897**	**18,771**
Expenditures							
Operations & Maintenance	**2,533**	**4,623**	**2,867**	**6,958**	**6,142**	**6,357**	**6,579**
BO-MC-2000 - Court Operations	-	336	251	364	375	388	401
BO-MC-3000 - Court Administration				30	31	32	33
BO-SP-P9000 - School Zone Camera Program - Seattle Police Department	1,922	3,658	2,015	4,560	4,556	4,716	4,881
BO-TR-17003 - Mobility Operations	610	630	601	2,004	1,180	1,221	1,264
Capital	**8,856**	**9,714**	**11,029**	**9,378**	**12,472**	**12,572**	**10,677**
BC-TR-19001 - Major Maintenance/Replacement	8		12	-	-	-	-
BC-TR-19003 - Mobility Capital	8,848	9,714	11,017	9,378	12,472	12,572	10,677
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	**11,389**	**14,337**	**13,896**	**16,336**	**18,614**	**18,928**	**17,257**
Ending Balance Sheet Adjustment	-						
Ending Budgetary Fund Balance	**13,097**	**6,972**	**7,411**	**9,120**	**9,981**	**9,949**	**11,464**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues [2]				7,568	3,784	3,784	
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's [2]				7,568	3,784	3,784	
Planning Reserves							
Planning Reserves		89					
New Camera Installation [4]		1,150					
SMC Administration							
Capital Reserve		3,000	1,500	3,500	4,500	4,500	6,500
Revenue Stabilization Reserve (25% of Revenue)	1,896	3,269	2,039	4,256	4,581	4,442	4,395
Total Reserves	1,896	7,508	3,539	7,756	9,081	8,942	10,895
Ending Unreserved Budgetary Fund Balance	**11,202**	**(536)**	**3,872**	**1,364**	**900**	**1,007**	**568**

[1] Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

[2] CIP carryover budget included in project lines for 18500. From FY26 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year.

[3] Revenues updated through August 25 Forecast Period with adjustment to account for later legislation increasing transfer of Red Light revenue from 20% to 30%.

[4] New Camera Installation Reserves included in Capital Reserve starting 2026.

Seattle Metropolitan Park District (19710)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	75,731		95,262				
Budgetary Fund Balance Adjustment	1,824		1,648				
Beginning Budgetary Fund Balance	77,554	4,769	96,909	6,097	947	3,472	951
Sources of Funds							
Park District Property Tax	124,268	127,359	127,359	131,205	137,734	143,330	148,626
Interest Earnings	0	141	141	100	46	44	44
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	124,268	127,499	127,499	131,305	137,780	143,374	148,670
Expenditures							
Building For The Future - CIP	7,410	6,137	6,137	5,230	6,025	6,226	6,517
Debt and Special Financing[1]	0	0	0	0	10,956	15,999	15,999
Fix It First - CIP	27,582	38,351	38,351	33,766	27,788	28,940	29,990
Maintaining Parks and Facilities - CIP	506	1,830	1,830	1,846	632	658	468
Parks and Facilities Maintenance and Repairs	26,719	38,934	38,934	46,825	38,337	40,495	42,115
Leadership and Administration	7,608	5,703	5,703	6,497	6,321	6,573	6,836
Departmentwide Programs	5,985	6,721	6,721	6,865	7,007	7,287	7,579
Recreation Facility Programs	20,293	21,977	21,977	22,356	25,998	27,038	28,119
Zoo and Aquarium Programs	4,941	5,264	5,264	5,475	6,006	6,246	6,496
Seattle Center - Waterfront	3,762	5,718	5,718	7,597	6,184	6,432	6,689
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			85,671				
Waterfront CFD			1,307				
Supplemental Changes			700				
Use of Fund Balance							
Total Budgetary Expenditures	104,806	130,634	218,312	136,455	135,255	145,895	150,809
Ending Balance Sheet Adjustment	(107)						
Ending Budgetary Fund Balance	96,909	1,635	6,097	947	3,472	951	(1,188)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's	700						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	85,671						
Waterfront CFD	2,957						
Planning Reserves							
Fund Balance Reserve for 2026	3,500		3,500				
Waterfront Fund Balance Reserve for 2026			1,650				
Capital Contingency Reserve				947	893	951	
Debt Service Reserve for 2028[2]					2,579		
Total Reserves	92,828	0	5,150	947	3,472	951	0
Ending Unreserved Budgetary Fund Balance	4,081	1,635	947		0	0	(1,188)

Notes:

1. Expenditures in the out years reflect updated debt service schedule and rates per City Budget Office and Office of Citywide Finance.
2. This reserve is to address increased debt service payments in 2028 due to updated debt service rates.

Seattle Transportation Benefit District Fund (Fund 19900)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	72,655	55,896	66,892	38,046			
Budgetary Fund Balance Adjustment	1,423		852				
Beginning Budgetary Fund Balance	**74,078**	**55,896**	**67,743**	**38,046**	**18,404**	**(5,865)**	**(4,691)**
Sources of Funds							
Seattle Transit Measure Sales Tax	53,016	53,748	53,775	56,352	14,343		
Vehicle License Fees	19,619	20,913	21,043	22,346	23,061	23,564	23,661
Miscellaneous Revenues & Interest	2,874	1,966	1,966	1,240	620	632	643
Cash Transfers In	6,578	0	1,103		0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	**82,087**	**76,627**	**77,886**	**79,939**	**38,024**	**24,196**	**24,304**
Expenditures [1]							
Operations & Maintenance	**57,174**	**64,042**	**64,210**	**75,682**	**44,934**	**9,507**	**9,840**
BO-FG-2QD00 - General Purpose	0	3,777	0	0	0	0	0
BO-TR-16000 - Waterfront and Civic Projects	0	0	2,296	0	0	0	0
BO-TR-17001 - Bridges & Structures	2,813	2,557	2,332	2,611	2,611	2,703	2,797
BO-TR-17003 - Mobility Operations	38,996	43,346	45,628	55,231	27,835	2,366	2,449
BO-TR-17005 - Maintenance Operations	5,165	4,162	3,754	4,239	4,288	4,438	4,594
BO-TR-18002 - General Expense	10,200	10,200	10,200	13,600	10,200	0	0
Capital [2]	**31,221**	**27,166**	**43,374**	**23,898**	**17,359**	**13,515**	**13,751**
BC-TR-19001 - Major Maintenance/Replacement	2,325	5,568	5,744	4,930	5,090	5,983	6,119
BC-TR-19003 - Mobility Capital	28,897	21,598	37,631	18,968	12,269	7,532	7,632
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	**88,395**	**91,208**	**107,584**	**99,580**	**62,293**	**23,022**	**23,591**
Ending Balance Sheet Adjustment	(26)						
Ending Budgetary Fund Balance	**67,743**	**41,315**	**38,046**	**18,404**	**(5,865)**	**(4,691)**	**(3,978)**
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Planning Reserve		2,723					
ST3 Staffing Reserve[3]					5,205	11,000	16,000
Reserve (2027 ramp down) - 2020 STBD[4]		20,000	5,500	5,500			
Total Reserves	-	22,723	5,500	5,500	5,205	11,000	16,000
Ending Unreserved Budgetary Fund Balance	**67,743**	**18,592**	**32,546**	**12,904**	**(11,069)**	**(15,691)**	**(19,978)**

[1] Expenditures are in alignment with the latest version of the STM Workplan.

[2] Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

[3] ST3 Staffing commitment is ongoing; Fund Plan reflects current law STM revenues.

[4] Reserves for ramp down service are set asides for future transit service hour purchases. $6 million was set aside for the 2014 Proposition 1 for obligations that are fulfilled. $8.5 million pertains to the 2020 Proposition 1 for obligations that are also fulfilled as of the end of 2024. The remaining $5.5 million reserve is to cover any future service obligations given the future sales tax measure doesn't pass. These added expenses are shifted into budgetary expectations in 2027.

REET I Capital Projects Fund (30010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	78,331	14,043	65,485	19,495	6,568	7,679	5,968
Budgetary Fund Balance Adjustment	73		73				
Beginning Budgetary Fund Balance	78,405	14,043	65,558	19,569	6,568	7,679	5,968
Sources of Funds							
Real Estate Excise Tax Revenues	31,541	33,226	34,109	38,621	46,561	50,531	54,276
Total Budgetary Revenues	31,541	33,226	34,109	38,621	46,561	50,531	54,276
Expenditures							
Debt Service Payments	8,653	10,949	10,949	11,265	16,021	17,268	17,328
Operating Expenditures	4,046	1,457	4,693	2,809	1,414	1,573	1,568
Capital Expenditures	31,761	28,659	28,659	37,548	28,014	33,401	34,785
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			46,262				
Supplemental Changes			(10,464)				
Total Budgetary Expenditures	44,460	41,065	80,099	51,622	45,449	52,242	53,680
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	65,485	6,204	19,569	6,568	7,679	5,968	6,564
Financial Reserves - Expense							
Cash Balance Reserve[1]	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Reserves	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Ending Unreserved Budgetary Fund Balance	60,485	1,204	14,569	1,568	2,679	968	1,564

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a $9,300,000 interfund loan to $39,800,000 using REET I and REET II funds

REET II Capital Projects Fund (30020)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	73,237	6,334	60,560	9,893	5,110	8,493	6,703
Budgetary Fund Balance Adjustment	(99)	0	0				
Beginning Budgetary Fund Balance	73,138	6,334	60,560	9,893	5,110	8,493	6,703
Sources of Funds							
Real Estate Excise Tax Revenues	31,364	33,226	34,109	38,621	46,561	50,531	54,276
Total Budgetary Revenues	31,364	33,226	34,109	38,621	46,561	50,531	54,276
Expenditures							
Debt Service Payments	11,043	8,471	8,471	6,868	6,500	6,504	6,504
Capital Expenditures	27,806	20,655	23,934	36,536	36,678	45,816	47,933
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			52,401				
Supplemental Changes			(29)				
Total Budgetary Expenditures	38,849	29,126	84,777	43,404	43,178	52,321	54,437
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	65,653	10,434	9,893	5,110	8,493	6,703	6,542
Financial Reserves - Expense							
Cash Balance Reserve[1]	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Reserves	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Ending Unreserved Budgetary Fund Balance	60,653	5,434	4,893	110	3,493	1,703	1,542

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a $9,300,000 interfund loan to $39,800,000 using REET I and REET II funds

Park Mitigation & Remediation (33130)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,403		24,036				
Budgetary Fund Balance Adjustment	32		400				
Beginning Budgetary Fund Balance	1,435	19,318	24,437	20,090	20,090	13,090	842
Sources of Funds							
Taxes and Interest	772						
Grants and Other Revenue (State Grant)	22,248	721					
Budget Adjustments							
Associated Revenues from Current Year CFD's			713				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	23,020	721	713	0	0	0	0
Expenditures							
Arboretum Trail Renovations	9						
Arboretum North Entry Mitigation	8				7,000	12,248	842
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			5,060				
Supplemental Changes							
Total Budgetary Expenditures	18		5,060	0	7,000	12,248	842
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	24,437	20,039	20,090	20,090	13,090	842	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,060						
Planning Reserves							
Total Reserves	4,347	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	20,090	20,039	20,090	20,090	13,090	842	0

2008 Parks Levy Fund (33860)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,996	0	1,887				
Budgetary Fund Balance Adjustment	91		31				
Beginning Budgetary Fund Balance	4,088	0	1,919	38	38	0	0
Sources of Funds							
Taxes and Interest	142						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	142	0	0	0	0	0	0
Expenditures							
2008 Levy-Neighborhood Pk Acq	1,299						
2008 Levy Neighborhood Pks & PG	795						
2008 Levy Opportunity Fund Dev	217				38		
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			1,680				
Supplemental Changes (Q3)			200				
Total Budgetary Expenditures	2,310	0	1,880	0	38	0	0
Ending Balance Sheet Adjustment	(2)						
Ending Budgetary Fund Balance	1,918	0	38	38	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,680						
Planning Reserves							
Total Reserves	1,680	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	238	0	38	38	0	0	0

McCaw Hall Capital Reserve (34070)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,741		2,160				
Budgetary Fund Balance Adjustment	40		33				
Beginning Budgetary Fund Balance	1,781	0	2,192	138	138	138	138
Sources of Funds							
REET 1 (Operating Transfer In)	337	337	337	337	345	351	357
McCaw Hall Tenant Contributions	200	337	337	337	345	351	357
Interest Earnings	67	17	17	17	17	18	18
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	604	691	691	691	707	720	732
Expenditures							
McCaw Hall Capital Reserve Expenses	193	691	691	691	707	720	732
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,054				
Supplemental Changes			0				
Total Budgetary Expenditures	193	691	2,745	691	707	720	732
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,192	0	138	138	138	138	138
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	2,054						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,054						
Planning Reserves							
Reserve A	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,192	0	138	138	138	138	138

King County Parks Levy (36000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance*	3,446	0	4,256				
Budgetary Fund Balance Adjustment	80	0	73				
Beginning Budgetary Fund Balance	3,526	62	4,328	1,071	532	994	1,455
Sources of Funds							
Levy Allocation	3,309	2,949	3,309	3,309	3,309	3,309	3,309
Interest Earnings	120	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,428	2,949	3,309	3,309	3,309	3,309	3,309
Expenditures							
Fix it First	847	1,000	1,000	2,000	1,000	1,000	1,000
Debt and Special Funding	1,118	0	0	0	0	0	0
Building for the Future CIP	0	0	0	0	0	0	0
Departmentwide Programs	0	30	30	30	30	30	30
Parks and Facilities Maintenance and Repairs	10	1,104	1,104	1,036	1,036	1,036	1,036
Recreation Facility Programs	651	774	774	782	782	782	782
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			3,658				
Supplemental Changes (Q3)							
Total Budgetary Expenditures	2,626	2,908	6,566	3,847	2,847	2,847	2,847
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	4,328	103	1,071	532	994	1,455	1,917
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,658						
Planning Reserves							
CBO Planning Reserve		26			10	30	59
Total Reserves	3,658	26	0	157	10	30	59
Ending Unreserved Budgetary Fund Balance	671	76	1,071	532	984	1,425	1,858

Seattle City Light Fund (41000)

	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Proposed	2028 Projected	2029 Projected
Beginning Cash Balance [1]	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Carry Forward / Encumbrances/Adjustments							
Beginning Cash Balance	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Sources of Funds							
Retail Power Sales	1,122,800	1,147,380	1,210,120	1,347,800	1,428,200	1,526,460	1,613,740
Revenue from RSA Surcharge	43,360	33,549	35,400	-	-	-	-
Wholesale Power, Net	11,740	25,000	25,000	55,000	80,000	110,000	110,000
Power Contracts	7,867	7,867	7,781	7,642	6,617	5,213	1
Power Marketing, Net	7,908	7,907	7,908	7,408	7,408	7,408	7,400
Other Outside Sources	31,268	31,268	32,137	32,898	33,695	34,516	35,362
Interest on Cash Accounts	10,076	9,816	10,337	10,498	11,125	11,439	11,568
Cash from (to) Rate Stabilization Account	(2,400)	(30,236)	(31,900)	-	-	-	-
Cash from Contributions	63,340	64,794	57,230	42,250	43,570	45,750	49,420
Cash from Bond Proceeds	200,000	292,206	291,910	247,080	205,760	188,860	166,990
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues [2, 3]	1,495,958	1,589,550	1,645,923	1,750,575	1,816,375	1,929,646	1,994,481
Expenditures							
Power Contracts	257,110	282,568	350,830	393,960	449,940	506,320	532,370
Production	70,330	78,149	78,150	79,470	75,500	77,700	79,970
Transmission	15,425	15,425	16,021	16,559	17,118	17,692	18,281
Distribution	100,043	100,043	105,983	109,528	113,168	126,907	135,749
Conservation	4,420	4,420	4,600	4,761	4,927	5,097	5,272
Customer Accounting	51,641	51,641	53,738	55,624	57,561	59,551	61,595
Administration	155,388	155,388	161,697	167,372	173,201	179,189	185,340
Uncollectable Accounts	9,124	8,654	10,158	10,762	11,500	12,156	12,944
Taxes and Franchise Payments	5,837	70,857	7,041	80,660	85,390	91,170	96,310
Debt Service	245,450	240,583	238,140	238,400	222,240	243,310	247,480
Capital Expenditures	377,440	428,546	428,540	456,550	462,680	517,560	525,300
Technical and Accounting Adjustments	237,920	268,970	31,172	193,218	72,749	68,294	73,671
Budget Adjustments							
Current Year Encumbrance CFD's			142,493				
Current Year Grant/Svc Contract/Capital CFD's			135,681				
Supplemental Changes			(40,360)				
Total Budgetary Expenditures	1,530,130	1,705,244	1,723,884	1,806,864	1,745,975	1,904,946	1,974,281
Ending Balance Sheet Adjustment							
Ending Cash Balance	**478,766**	**242,384**	**400,804**	**344,515**	**414,915**	**439,615**	**459,815**
Planning Reserves							
Other Restricted Accounts	153,800		166,000	184,200	198,700	213,000	216,400
Rate Stabilization Account	68,200	94,286	100,000	100,000	100,000	100,000	100,000
Total Reserves	**222,000**	**94,286**	**266,000**	**284,200**	**298,700**	**313,000**	**316,400**
Ending Unreserved Cash Balance	**256,766**	**148,098**	**134,804**	**60,315**	**116,215**	**126,615**	**143,415**

Notes:

1) Beginning cash balance ties to ending actual cash balance for 2023 as indicated in the 2025 Adopted Budget financial plan.

2) Revenues include bond sales and therefore differ from the revenue table.

3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.

Water Fund (43000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	194,545	194,270	196,824	146,332	147,049	147,367	147,688
Sources of Funds							
Rate Revenue							
Retail Water Sales	228,631	228,452	227,872	233,113	247,375	254,310	264,219
Wholesale Water Sales	64,922	58,440	59,898	59,708	56,308	56,308	56,308
Fees							
Tap Fees	6,959	12,806	7,000	7,088	7,176	7,266	7,357
Other Revenues							
Other Non-Operating Revenue	0	693	785	795	805	815	826
Operating Grants	0		0	0	0	0	0
Build America Bond Interest Income (332020)	1,619	1,671	691	0	0	0	0
Rentals--Non-City (360320)	1,260	852	852	873	895	917	940
Other Operating Revenues (343130)	2,655	5,792	5,792	5,914	5,466	5,594	5,725
Capital Grants and Contributions (334010)	5,640	6,643	4,917	12,240	12,546	12,860	13,181
Public Works Loan Proceeds	0		0	10,000	5,000	0	0
Transfers from Construction Fund	0	100,549	100,764	96,097	108,975	97,263	99,652
Op Transfer In - Rev Stab Subfund	0		27,000	0	0	0	0
Op Transfer In - Rev Stab Subfnd - BPA Acct	0		0	0	0	0	0
Miscellaneous Revenues and Credits	4,084						
Reimbursements							
Call Center Reimbursement from SCL	3,768	3,587	4,944	5,249	5,459	5,677	5,904
GF - Public Fire Hydrant Reimbursement	12,265	12,542	12,698	12,846	13,632	14,014	14,560
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	331,803	432,025	453,212	443,923	463,636	455,025	468,673
Expenditures							
BC-SU-C110B - Distribution	39,339	53,469	83,517	63,647	75,140	68,289	65,733
BC-SU-C120B - Transmission	5,625	11,915	27,915	9,751	16,348	16,556	22,740
BC-SU-C130B - Watershed Stewardship	3,294	2,878	3,658	1,472	5,342	2,239	2,731
BC-SU-C140B - Water Quality & Treatment	1,996	1,426	7,146	17,756	30,380	25,822	32,508
BC-SU-C150B - Water Resources	5,496	19,511	11,411	19,719	18,615	8,882	10,863
BC-SU-C160B - Habitat Conservation Program	1,007	1,571	4,471	1,069	1,163	5,997	1,417
BC-SU-C410B - Shared Cost Projects	23,355	53,232	65,320	57,678	29,369	32,351	23,959
BC-SU-C510B - Technology	3,089	5,534	5,534	5,723	4,221	4,221	4,221
BO-SU-N000B - General Expense	137,928	148,089	175,089	141,610	147,274	153,165	159,292
BO-SU-N100B - Leadership and Administration	73,424	73,067	76,603	80,206	83,414	86,750	90,220
BO-SU-N200B - Utility Service and Operations	74,889	87,956	88,321	92,691	96,399	100,255	104,265
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			7,788				
Supplemental Changes			545				
Total Budgetary Expenditures	369,442	458,648	557,319	491,321	507,666	504,527	517,948
Technical Adjustments	(39,918)	(23,354)	(53,616)	(48,115)	(44,347)	(49,823)	(49,600)
Ending Budgetary Fund Balance	196,824	191,000	146,332	147,049	147,367	147,688	148,013
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Department Mangaged Fund Reserves							
Bond Reserve Account	26,343	32,919	4,763	4,763	4,763	4,763	4,763
Revenue Stabilization Fund	52,725	43,924	27,043	27,719	27,996	28,276	28,559
BPA Account	481	305	481	481	481	481	481
Planning Reserve	4,006	3,852	4,045	4,086	4,127	4,168	4,210
Total Reserves	83,554	81,000	36,332	37,049	37,367	37,688	38,013
Ending Unreserved Budgetary Fund Balance	113,269	110,000	110,000	110,000	110,000	110,000	110,000

[1] Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

[2] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Drainage & Wastewater Fund (44010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	377,758	407,825	429,453	495,735	415,574	360,765	266,926
Sources of Funds							
Operating Revenues							
Wastewater Utility Services (343140)	377,359	402,136	390,200	415,248	449,575	485,433	530,667
Drainage Utility Services (343150)	199,707	211,161	201,764	211,180	221,588	232,694	241,429
Other Operating Revenues (343130)	6,543	4,953	7,186	7,555	8,109	8,720	9,443
Fees							
Side Sewer Permit Fees (343160)		1,828					
Drainage Permit Fees (343180)		460					
Other Revenues							
Non-Operating Revenues (309010)	26,089	0	0	0	0	0	0
Build America Bond Interest Income (332020)		1,477					
Grants & Contributions (337010)	2,165	0	0	0	0	0	0
Special Development Charges	0	0	0	5,700	5,700	5,985	6,284
Transfer from Construction Fund (397100)		67,857	90,897	115,259	116,902	108,629	165,210
Reimbursements							
Call Center Reimbursement from SCL (360750)	3,871	3,696	5,083	5,394	5,609	5,834	6,067
CIP External Funding (337010)		16,174	29,986	47,474	45,283	60,475	91,065
Loan Reimbursements (379020)	52,553		81,911	28,600	0	0	0
Miscellaneous	56,424						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	724,710	709,742	807,026	836,409	852,766	907,769	1,050,165
Expenditures							
BC-SU-C333B - Protection of Beneficial Uses	34,044	30,378	25,878	0	0	0	0
BC-SU-C350B - Sediments	8,722	13,422	20,622	31,173	28,586	71,999	110,142
BC-SU-C360B - Combined Sewer Overflows	61,422	92,098	125,313	86,532	77,962	13,517	0
BC-SU-C370B - Rehabilitation	58,401	43,888	52,388	58,552	67,397	86,108	81,533
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	7,894	10,958	8,958	0	0	0	0
BC-SU-C390B - Drainage and Wastewater Infrastructure	0	0	0	128,937	93,295	152,340	148,408
BC-SU-C410B - Shared Cost Projects	13,344	34,537	58,974	69,159	45,466	39,723	47,538
BC-SU-C510B - Technology	3,247	5,791	5,791	6,268	4,623	4,623	4,623
BO-SU-N000B - General Expense	353,683	394,538	394,538	421,264	485,818	529,197	585,385
BO-SU-N100B - Leadership and Administration	79,038	75,330	75,672	82,300	85,592	89,016	92,577
BO-SU-N200B - Utility Service and Operations	73,719	88,525	90,043	94,922	98,719	102,668	106,775
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	693,514	789,465	858,176	979,108	987,458	1,089,191	1,176,979
Technical Adjustments	(20,499)	(44,251)	(117,431)	(62,538)	(79,884)	(87,582)	(92,095)
Ending Budgetary Fund Balance	429,453	372,353	495,735	415,574	360,765	266,926	232,206
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Bond Reserve Account	30,872	30,872	31,057	31,057	31,057	31,057	31,057
Total Reserves	30,872	30,872	31,057	31,057	31,057	31,057	31,057
Ending Unreserved Budgetary Fund Balance	398,581	341,480	464,677	384,516	329,708	235,868	201,149

[1] Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

[2] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Solid Waste Fund (45010)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	204,010	147,541	194,703	184,250	180,357	171,539	165,119
Sources of Funds							
Rate Revenue	0	0	0	0	0	0	0
Residential Services	171,840	169,490	176,820	179,121	183,253	190,681	198,227
Commercial Services	75,709	72,517	76,434	77,032	79,274	81,888	85,023
Recycling and Disposal Station Charges	22,415	16,761	22,650	21,337	22,144	22,956	23,072
Recyling Processing Revenues	6,962	6,001	5,974	5,905	5,839	5,726	5,709
Other Utility Operating Rev	8,730	1,962	7,218	7,401	7,647	7,859	7,978
Other Revenues							
Other Nonoperating Revenue	73	1,148	27	36	42	28	30
Operating Fees, Contributions and grants	183	1,000	176	181	178	180	179
Transfers from Construction Fund							
Op Transfer In - Rev Stab Subfund							
Miscellaneous	10,839	27					
Reimbursements							
Call Center Reimbursement from SCL	3,586	3,587	4,762	5,014	5,214	5,423	5,640
KC Reimb for Local Hzrd Waste Mgt Prgm		6,540					
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	300,338	279,033	294,061	296,028	303,592	314,741	325,859
Expenditures							
BC-SU-C230B - New Facilities	5,055	21,015	40,296	11,440	30,440	19,415	11,980
BC-SU-C240B - Rehabilitation & Heavy Eqpt	290	397	2,185	761	862	354	262
BC-SU-C410B - Shared Cost Projects	1,815	8,424	9,228	5,669	2,198	1,991	2,304
BC-SU-C510B - Technology	673	1,544	1,544	1,635	1,508	1,508	1,508
BO-SU-N000B - General Expense	243,253	213,410	214,369	193,515	201,255	209,306	217,678
BO-SU-N100B - Leadership and Administration	21,179	19,884	20,866	22,683	23,590	24,534	25,515
BO-SU-N200B - Utility Service and Operations	42,031	46,050	50,545	50,623	52,648	54,754	56,944
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			0				
Total Budgetary Expenditures	314,297	310,725	339,034	286,327	312,500	311,861	316,190
Ending Balance Sheet Adjustment	(4,653)	2,627	34,519	13,594	(90)	9,300	29,766
Ending Budgetary Fund Balance	194,703	113,222	184,250	180,357	171,539	165,119	145,023
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Bond Reserve Account	6,201	8,122	0	0	0	0	0
Revenue Stabilization Fund	41,951	41,859	43,000	44,290	45,618	46,987	48,396
Total Reserves	48,152	49,981	43,000	44,290	45,618	46,987	48,396
Ending Unreserved Budgetary Fund Balance	146,552	63,241	141,250	136,067	125,921	118,133	96,626

[1] Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

[2] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Construction and Inspections Fund (48100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,936	50,867	(8,642)				
Budgetary Fund Balance Adjustment	55,614	0	52,924				
Beginning Budgetary Fund Balance	70,550	50,867	44,282	23,287	13,685	9,644	10,189
Sources of Funds							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,231	1,794	1,540	2,019	2,406	2,864	2,922
Building Development	35,133	46,251	38,272	43,084	44,831	48,695	49,512
Electrical	8,316	9,174	8,408	9,931	10,367	10,921	11,201
Elevator	4,671	6,209	5,365	7,150	7,751	8,433	8,622
Grant Revenues	0	0	0	0	0	0	0
Interest	3,016	3,271	3,271	3,271	3,271	3,271	3,271
Land Use	5,560	6,727	5,876	5,104	5,257	5,415	5,523
Noise	294	381	358	334	344	354	361
Other Miscellaneous Revenues	2,939	1,760	2,607	1,788	1,802	1,815	1,824
Peer Review Reimb	269	1,014	1,014	1,014	1,014	1,014	1,014
Refrigeration & Furnace	1,253	1,297	1,218	1,416	1,459	1,503	1,533
Rental Registration & Inspection Ordinance (RRIO)	3,174	3,596	2,742	3,016	4,113	3,036	4,133
Signs	503	531	498	570	587	605	617
Site Review & Development	4,296	5,887	5,019	5,835	6,090	6,353	6,533
SPU MOA for Side Sewer & Drainage	3,774	0	2,672	0	0	0	0
Technology Fee (PI&T)	3,178	4,364	4,190	4,412	4,498	4,498	4,498
Proposed Fee Change - Building Development				6,595	6,888	7,317	7,450
Proposed Fee Change - Land Use				764	813	837	851
Proposed Fee Change - RRIO				819	1,242	964	1,465
Total Budgetary Revenues	77,606	100,320	91,115	105,187	110,799	115,960	119,396
Expenditures							
Compliance	5,966	6,248	6,248	6,645	6,645	6,678	6,712
Customer Success	0	12,109	12,109	12,543	12,543	12,606	12,669
Government Policy, Safety & Support	1,549	1,764	1,764	2,093	2,093	2,104	2,114
Inspections	32,833	34,011	34,090	34,745	34,745	34,919	35,094
Land Use and Engineering Svcs	0	45,006	45,006	45,194	45,194	45,420	45,648
Land Use Services	23,265	0	0				
Leadership and Administration	0	0	0	0	0	0	0
Permit Services	30,727	0	0				
Process Improvements	0	4,195	4,195	3,682	3,734	3,752	3,771
Process Improvements and Technology	9,212	0	0				
Technology Investments	0	8,697	8,697	9,886	9,886	9,935	9,985
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
AWI/MA Budget Legislation			0				
Total Budgetary Expenditures	103,551	112,030	112,110	114,789	114,840	115,414	115,991
Ending Balance Sheet Adjustment	(322)						
Ending Budgetary Fund Balance	44,282	39,157	23,287	13,685	9,644	10,189	13,594
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Core Staffing	22,000	22,000	22,000	12,000	7,000	7,000	12,000
Process Improvements and Technology	1,300	1,300	0	0	0	0	0
Tenant Improvements	0	0	0	0	0	0	0
Operating Reserve	11,093	11,093	0	0	0	0	0
Planning Reserve	0	0	0	0	3,439	9,780	18,673
Total Reserves	34,393	34,393	22,000	12,000	10,439	16,780	30,673
Ending Unreserved Budgetary Fund Balance	9,889	4,764	1,287	1,685	(795)	(6,591)	(17,079)

Finance and Administrative Services Fund (50300)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	37,601		43,893				
Budgetary Fund Balance Adjustment	(7,420)		(10,398)				
Beginning Budgetary Fund Balance	30,181	15,114	33,495	15,386	7,112	4,754	3,446
Sources of Funds							
General Fund Support[1]	11,142	8,778	8,992	8,771	9,375	9,708	10,131
Revenues from Other City Departments[2]	207,084	199,904	201,703	208,355	220,571	228,397	238,348
External Revenues	7,487	8,860	9,205	9,325	9,605	9,893	10,190
Capital Improvements	22,068	4,700	7,900	4,700	4,700	4,700	4,700
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			3,611				
Total Budgetary Revenues	247,779	222,243	231,411	231,152	244,251	252,698	263,369
Expenditures							
Citywide Operational Services	100,747	99,772	103,072	106,152	109,336	112,616	115,995
Citywide Admin Services	15,977	16,151	16,952	15,830	16,305	16,794	17,298
Office of City Finance	25,315	27,152	27,152	29,446	30,329	31,239	32,176
Other FAS Services	710	734	734	753	776	799	823
Public Services	4,118	4,922	4,922	5,011	5,161	5,316	5,475
Leadership & Administration	75,446	73,368	72,718	77,034	79,345	81,726	84,178
Capital Improvements	22,316	5,700	8,900	5,200	5,356	5,517	5,682
Budget Adjustments							
2024 Grant/Svc Contract/Capital CFD's (into 2025)			8,174				
2024 Encumbrance CFD's (into 2025)			4,313				
2024 Legislated CFD (into 2025)			2,583				
Total Budgetary Expenditures	244,628	227,801	249,520	239,426	246,609	254,007	261,627
Ending Balance Sheet Adjustment	163						
Ending Budgetary Fund Balance	33,495	9,556	15,386	7,112	4,754	3,446	5,188
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
2024 Grant/Svc Contract/Capital CFD's (into 2025)	8,174						
2024 Encumbrance CFD's (into 2025)	4,313						
2024 Legislated CFD (into 2025)	2,583						
Planning Reserves							
Planned uses of fund balance to mitigate rate increases		173	5,055		4,754	3,446	5,188
OCF Reserve			5,500	5,500			
FAS Reserve			1,000	1,000			
Total Reserves	15,069	173	11,555	6,500	4,754	3,446	5,188
Ending Unreserved Budgetary Fund Balance	18,426	9,383	3,831	612	0	0	0

[1] "General Fund Support" and "Revenues from Other City Departments" for 2027-29 are calculated assuming a 3% per year increase in the fund's overall revenue requirement, with the split between these two amounts matching the current split between Finance-General and all other payors in the 2026 CCM. These figures also assume the use of fund balance directed by CBO in 2027 and 2028.

[2] Use of fund balance in 2027 and 2028 to suppress rates is built into these projections per guidance communicated to FAS from CBO during the 2026 budget process.

[3] Ordinance 127131 authorized an interfund loan of $11 million from the Seattle Department of Finance and Administrative Services Fund (50300) to the 2025 Multipurpose LTGO Bond Fund (37300) in 2024, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1. This financial plan assumes the repayment of this interfund loan during the 2025 fiscal year.

Fleet Capital Fund (50321)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	143,452		153,551				
Budgetary Fund Balance Adjustment	(102,984)		(110,832)				
Beginning Budgetary Fund Balance	40,468	19,892	42,719	23,588	26,376	18,707	13,528
Sources of Funds							
Revenues from Other City Departments[1]	26,040	20,838	20,838	21,476	23,769	25,171	27,251
Proceeds From Sale Of Assets[2]	1,671	773	4,945	773	773	773	773
Inv Earn-Residual Cash	1,511						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	29,223	21,611	25,783	22,249	24,543	25,944	28,024
Expenditures							
Fleet Capital Program[3]	26,972	25,888	25,888	19,461	32,212	31,123	37,667
Budget Adjustments							
2024 Encumbrance CFD's (into 2025)			43,883				
Adjustment for timing of expenditures[4]			(39,233)				
Supplemental Changes			14,375				
Total Budgetary Expenditures	26,972	25,888	44,914	19,461	32,212	31,123	37,667
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	42,719	15,615	23,588	26,376	18,707	13,528	3,886
Financial Reserves - Revenue							
Salvage revenue[5]	0	*1,643*		*14,945*	*17,212*	*19,364*	*21,991*
Financial Reserves - Expense							
2024 Encumbrance CFD's (into 2025)	43,883						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance[6]		17,258	23,588	41,321	35,919	32,892	25,876
Total Reserves	43,883	15,615	23,588	26,376	18,707	13,528	3,886
Ending Unreserved Budgetary Fund Balance[7]	(1,164)	0	0	0	0		

[1] Revenues from Other City Departments are set to minimize variance from year to year while still bringing in sufficient funds to replace vehicles as planned. Values are based on the replacement model's
[2] The financial plan includes anticipated salvage revenue for end-of-life fleet vehicles.
[3] Projected expenditures are set to match planned vehicle replacements and are inconsistent from year to year.
[4] $24.9 million of the encumbered funds are for Fire apparatus that will not be delivered or paid for until 2027. This is reflected in the 2027 projected spend.
[5] This row tracks the cumulative salvage revenue in the reserves as it does not automatically carry forward in the financial plan.
[6] All fund balance reserved for future vehicle replacements.
[7] Ending fund balance and reserves decrease over time as current fund balance is spent down on vehicle replacements and rate collections are suppressed. 2029 represents an unusually high year in the fleet replacement model for capital expenditures, particularly for the Fire and Police Departments. The current fleet model used for the 2026 Proposed Budget plans for a total of 146 vehicles being replaced for these two Departments in 2029. Future projections past 2029 show the fund's budgetary balance recovering to higher values.

Asset Preservation Fund (50322)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,041		5,149				
Budgetary Fund Balance Adjustment	145		87				
Beginning Budgetary Fund Balance	6,187	2,478	5,237	2,714	2,714	2,714	2,714
Sources of Funds							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment	236						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	4,236	4,000	4,000	4,000	4,000	4,000	4,000
Expenditures							
Asset Preservation Schedule 1 Facilities	3,306	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	1,850	1,848	1,848	1,848	1,848	1,848	1,848
Public Safety Facilities Fire	30						
Budget Adjustments							
Current Year Encumbrance CFD's			0				
2024 Grant/Svc Contract/Capital CFD's (into 2025)			2,523				
Supplemental Changes			0				
Total Budgetary Expenditures	5,186	4,000	6,523	4,000	4,000	4,000	4,000
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	5,236	2,478	2,714	2,714	2,714	2,714	2,714
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
2024 Grant/Svc Contract/Capital CFD's (into 2025)	2,523						
Planning Reserves							
Reserves against fund balance		2,478	2,714	2,714	2,714	2,714	2,714
Total Reserves	2,523	2,478	2,714	2,714	2,714	2,714	2,714
Ending Unreserved Budgetary Fund Balance	2,713		0	0	0	0	0

Information Technology Fund (50410)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	42,896	0	13,048				
Budgetary Fund Balance Adjustment[5]	22,868	0	39,587				
Beginning Budgetary Fund Balance	65,764	8,424	52,635	12,555	12,912	10,081	7,158
Sources of Funds							
Rates: Allocated	189,784	195,392	195,392	208,757	208,397	207,723	201,707
Rates: Direct Billed	37,525	32,722	32,722	44,581	38,909	38,144	38,640
Billable Project Revenues[2]	0	19,864	19,864	20,592	21,053	21,374	21,694
Bond Proceeds	13,469	9,195	9,195	5,079	6,900	8,410	6,506
Cable Fund Revenues	7,203	5,629	5,629	6,036	6,064	6,064	6,082
ITD's Cost of Technology Consumption[3]	13,605	12,629	12,629	13,842	13,875	13,799	13,561
Non-City Agency Revenues[4]	12,170	67	67	191	191	192	192
Interest Earnings	1,499	0	323	43	44	1	0
In-Kind Donation Offset[5]	(10,846)						
Budget Adjustments							
Rates: Direct Billed (CIP Carryforward Items)[6]			9,693				
Rates: Direct Billed (Grants Carryforward)[7]			563				
Rates: Direct Billed (Operating Carryforward Items)[8]			8,836				
Mid-Year Supplemental			158				
Year End Supplemental			9,163				
CIP Abandonment			(1,012)				
One-Time Projects[9]			(214)				
Revenue True-Up - Rebate			(5,839)				
Total Budgetary Revenues	264,409	275,499	297,170	299,122	295,433	295,707	288,382
Expenditures							
Applications BSL	86,582	98,877	98,877	113,832	111,197	112,196	113,157
Digital Security & Risk BSL	7,683	8,492	8,492	8,731	8,836	8,921	9,002
Frontline Services & Workplace BSL	58,833	51,053	51,053	51,297	51,808	52,217	52,610
Leadership and Administration BSL[10]	27,554	27,441	27,441	29,506	29,763	29,189	29,257
Technology Infrastructure BSL[10]	67,240	65,128	65,128	67,984	69,994	68,373	62,935
Capital Improvement Projects BSL	23,614	21,076	21,076	19,799	19,042	20,103	13,520
Client Solutions BSL	6,033	7,349	7,349	7,615	7,624	7,631	7,637
Budget Adjustments							
Encumbrance CFD's (Legislated)			9,225				
Grant/Svc Contract/Capital CFD's			34,402				
Legislated Carryforward			3,660				
Mid-Year Supplemental			158				
Year End Supplemental			10,390				
CIP Abandonment			0				
Annual Wage Increase for 2023-2024			0				
Healthcare Holiday for 2023			0				
Total Budgetary Expenditures	277,538	279,416	337,250	298,764	298,264	298,629	288,117
Ending Balance Sheet Adjustment [1]	0						
Ending Budgetary Fund Balance	52,635	4,507	12,555	12,912	10,081	7,158	7,423
Financial Reserves - Revenue							
Grant/Svc Contract/Capital CFD Revenues[11]	19,092	0	0	0	0	0	0
Financial Reserves - Expense							
Encumbrance CFD's	9,225	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's[12]	38,061	0	0	0	0	0	0
Planning Reserves - Revenue							
Planning Reserves	0	0	0	0	2,720	4,000	5,230
Planning Reserves - Expense							
Planning Reserves	0	0	0	0	2,720	4,000	5,230
Radio and Video Reserves	4,639	4,217	4,223	4,280	4,337	4,395	4,455
Internal Policy Reserves	1,534	0	260	260	260	260	260
Annual Wage Increase for 2025	3,744		0				
Computer Replacement[13]	224	307	224	296	371	447	524
Revenue True Up - Rebate[14]	7,394	0	0	8,000	5,066	2,009	2,177
Underspend Target		(17)					
Total Reserves	45,728	4,507	4,707	12,836	10,035	7,111	7,416
Ending Unreserved Budgetary Fund Balance	6,907		7,848	76	46	47	8

Assumptions:

[1]Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

[2]Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

[3]ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

[4]Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

[5]In-Kind Donation Offset: Unexpendable revenue received as in-kind donation of radios from Puget Sound Emergency Radio Network.

[6]Rates Direct Billed (2024 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[7]Direct Billed (2024 Grants Carryforward): Unspent grant budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[8]Rates Direct Billed (2024 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[9]One-Time Projects: Reserves for various one-time ITD projects.

[10]Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

[11]Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2025 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

[12]Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2024 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

[13]Computer Replacement: PC replacements for the Law Department which replaces all of its PCs every five years, versus a portion each year.

[14]Revenue True-Up Rebate: Rebate for 2024 underspend and 2026 budget reductions not reflected in Seattle IT's rates.

Note:
ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (54010) to the Transportation Fund (13000), to be repaid within four years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Firefighters' Pension Fund (61040)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,750		3,367				
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	6,750	439	3,367	3,956	3,929	9,583	14,132
Sources of Funds							
General Subfund	20,133	25,168	25,168	25,499	31,099	31,099	31,099
Fire Insurance Premium Tax	1,453	1,472	1,472	1,551	1,551	1,551	1,551
Medicare Rx Subsidy Refund	463	420	420	410	410	410	410
Miscellaneous	(500)						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	21,548	27,060	27,060	27,460	33,060	33,060	33,060
Expenditures							
Death Benefits	10	19	19	19	19	19	19
Administration	1,520	995	995	1,030	1,055	1,087	1,120
Medical Benefits Paid	12,734	15,600	15,600	16,500	16,500	17,500	18,000
Pension Bfts - Paid to Members	9,552	7,320	7,320	7,320	7,320	7,320	7,320
Pension Bfts - Annual Transfer to Actuarial Account 61050	1,116	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	24,932	26,471	26,471	27,487	27,406	28,511	29,152
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	3,367	1,028	3,956	3,929	9,583	14,132	18,041
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	2,867	528	3,456	3,429	9,083	13,632	17,541
Total Reserves	3,367	1,028	3,956	3,929	9,583	14,132	18,041
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	27,861		33,570				
Budgetary Fund Balance Adjustment	(10,394)		(14,319)				
Beginning Budgetary Fund Balance	17,467	19,238	19,250	22,437	25,705	28,867	32,102
Sources of Funds							
Investment Earnings	469	400	400	400	400	400	400
Dividend Income	198	250	250	250	250	250	250
Transfer from 61040 - Level Pmt Excess for 2028	1,116	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	1,783	3,187	3,187	3,268	3,162	3,235	3,343
Expenditures							
Pension Benefits	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	19,250	22,425	22,437	25,705	28,867	32,102	35,445
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Actuarial Pension Reserve	19,250	22,425	22,437	25,705	28,867	32,102	35,445
Total Reserves	19,250	22,425	22,437	25,705	28,867	32,102	35,445
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Police Relief & Pension Fund (61060)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	19,100		15,206				
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	19,100	14,898	15,206	8,932	2,368	2,369	2,363
Sources of Funds							
General Subfund	22,677	16,072	16,072	15,822	23,199	24,041	24,932
Police Auction Proceeds	115	119	119	122	122	122	122
Miscellaneous	(500)						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	22,292	16,191	16,191	15,944	23,321	24,163	25,054
Expenditures							
Death Benefits	14	25	25	25	25	25	25
Medical Benefits Paid	12,333	13,800	13,800	13,800	14,596	15,438	16,329
Pension Benefits Paid	12,514	7,400	7,400	7,390	7,400	7,400	7,400
Administration	1,326	1,240	1,240	1,293	1,299	1,306	1,312
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	26,186	22,465	22,465	22,508	23,320	24,169	25,067
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	15,206	8,625	8,932	2,368	2,369	2,363	2,351
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	14,706	8,125	8,432	1,868	1,869	1,863	1,851
Total Reserves	15,206	8,625	8,932	2,368	2,369	2,363	2,351
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Transit Benefit Fund (63000)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5	0	(13)				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	5	0	(13)	0	0	0	0
Sources of Funds							
Transit Subsidy Payments - Employer	3,397	5,403	5,403	4,251	5,677	5,790	5,906
Total Budgetary Revenues	3,397	5,403	5,403	4,251	5,677	5,790	5,906
Expenditures							
Transit Passes	3,415	5,403	5,403	4,251	5,677	5,790	5,906
Total Budgetary Expenditures	3,415	5,403	5,403	4,251	5,677	5,790	5,906
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	(13)	0	(13)	0	0	0	0
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	(13)	0	(13)	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	503	505	513	598	598	598	598
Budgetary Fund Balance Adjustment	11		9				
Beginning Budgetary Fund Balance	515	505	522	598	598	598	598
Sources of Funds							
Employee Contributions	1,942	1,987	1,900	1,985	1,985	1,985	1,985
Interest earnings	17	13	16	15	15	15	15
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	1,960	2,000	1,916	2,000	2,000	2,000	2,000
Expenditures							
Health Care Services	1,872	2,000	1,839	2,000	2,000	2,000	2,000
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	1,872	2,000	1,839	2,000	2,000	2,000	2,000
Ending Balance Sheet Adjustment	(80)						
Ending Budgetary Fund Balance	522	505	598	598	598	598	598
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Health Care Claims Reserve	522	505	598	598	598	598	598
Total Reserves	522	505	598	598	598	598	598
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in $1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0		82				
Budgetary Fund Balance Adjustment	0		0				
Beginning Budgetary Fund Balance	0	12	82	82	86	90	94
Sources of Funds							
Agency Revenue (Labor Reimbursement)	353	252	252	271	279	288	296
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	353	252	252	271	279	288	296
Expenditures							
FileLocal Agency	271	252	252	267	275	284	292
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	271	252	252	267	275	284	292
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	82	12	82	86	90	94	98
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves		1	1				
Total Reserves	0	1	1	0	0	0	0
Ending Unreserved Budgetary Fund Balance	82	11	81	86	90	94	98

Central Service Departments and Commissions Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Five-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: Budgeted FTE by department. Policy: 100% General Fund Administration: Applied proportionally to department programs.
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual operating expenditure dollar spread.

Department of Finance and Administrative Services Cost Allocation Methodologies - B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	• Vehicles owned by, and leased from, Fleet Services • Vehicles owned directly by Utility Departments	• Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. • Charge for overhead only as outlined in MOUs with Utilities.	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	• Vehicle Maintenance labor. • Vehicle parts and supplies.	• Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. • Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
Property Management Services	FAC03	Office & other building space.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space Rent rates.
Facilities Maintenance	FAC04	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	• Regular maintenance costs included in office space rent and provided as part of space rent. • Non-routine services charged directly to service user(s) at an hourly rate.	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Parking Services	FAC06	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase
Warehousing Services	FAC08	• Surplus service • Records storage • Material storage • Paper procurement	• Commodity type, weighting by effort and time • Cubic feet and retrieval requests • Number of pallets used/stored • Paper usage by weight	Cost Allocation to all relevant City Departments

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Distribution Services	FAC09	• U.S. Mail delivery • Interoffice mail, special deliveries	• Sampling of pieces of mail delivered to client. • Volume, frequency, and distance of deliveries	Cost Allocation to all relevant City Departments
Logistics and Emergency Management	FAC10	• Logistics and Emergency Management	• Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Technical Services				
Capital Development and Construction Management	FAK01	• Project management • Space planning and design • Move coordination	• Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting Fiscal and Policy Management	FAF19 FAF01	• City economic forecasting • City financial policy and planning	• Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Debt Management	FAF02	• Debt financing for the City	• Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	• Citywide accounting services. • Citywide payroll	• Percent of staff time by department • Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.	Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department
Business Systems	FAF21	• Maintain and develop the City-wide financial management system • Govern the City-wide Financial Management Program (FinMAP) • Support and enhance the City-wide HR system	• System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	• Verify accuracy of commercial weighing and measuring devices • Enforcement of taxicab, for-hire vehicle and limousine industries.	• External fee revenue; General Fund support	External fees. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	• Administration, audit, and customer service for City tax codes and regulatory licenses	• 100% General Fund.	The program is be budgeted in General Fund
Contracting Services	FAE01	• Provide contracting support and administration. • Women and minority business development. • Social equity monitoring and contract compliance.	• Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity • General Fund support.	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	• Provide centralized procurement services, coordination and consultant services	• Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). • Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Treasury Operations	FAF09 FAF12	• Bank reconciliation, Warrant issuance • Parking Meter Collections	• Percent share by department based on staff time • Parking Meter Collection Program budgeted directly in General Fund	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	• Investment of City funds	• Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	• Processing of mail and electronic payments to Cash Receipt System	• Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	• Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	• Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five- year period).	Cost Allocation all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	• Animal care and animal control enforcement; spay and neuter services to the public.	• External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	• Service delivery and policy analysis, public disclosure response	• Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	• Provide information to constituents in response to inquiry or complaint	• Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	• Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	• Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU
Central & Dept Admin				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	• Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide) • FAS Citywide charges from ITD and SDHR	• Average of all FAS' services	Cost Allocation all relevant City Departments

Seattle Department of Information Technology Cost Allocation Methodologies - B(2)

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
Fund 50410 – Information Technology Fund					
Capital Improvement Projects					
Application Services CIP	SPD Time Tracking & Scheduling	100% SPD	X		
Citywide IT Initiatives CIP	ECM Oracle Cloud Migration	Based on Actual Usage of ECM	X		
Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
Fiber Initiatives CIP	2025-2026 Annual Maintenance	100% PRJ		X	
	Budgeted Fiber Initiatives	100% PRJ		X	
Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
Telecommunications CIP	Telecom Redesign	100% LTGO Bonds		X	
Leadership and Administration					
Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
	Department Overhead	AIA Modified for L&A	X		
Departmental Indirect Costs	Accounting	AIA Modified for L&A	X		
	Budget and Analysis	AIA Modified for L&A	X		
	Citywide Public Records Act	AIA Modified for L&A	X		
	Communications	AIA Modified for L&A	X		
	Executive Team	AIA Modified for L&A	X		
	General Admin Services	AIA Modified for L&A	X		
	Governance and Strategic Init	AIA Modified for L&A	X		
	Human Resources / Talent	AIA Modified for L&A	X		
	IT Compliance	AIA	X		
	Privacy	Modified AIA % with Cable Fund	X		
	Procurement and Contracting	AIA Modified for L&A	X		
	RSJ	AIA Modified for L&A	X		
	Strategic Business Operations	AIA Modified for L&A	X		
	Training-Chief Of Staff	AIA Modified for L&A	X		
Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
	Pooled Benefits	Indirect Cost Recovery			X
Technology Infrastructure					
Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
Database Systems	Database Systems	AIA	X		
Computing	Cloud - Direct Bill	Direct Bill based on department usage		X	
Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
Infrastructure Tools	Infrastructure Tools	AIA	X		
Middleware	Middleware/Integration	AIA	X		
Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
Radio Management	Citywide Radio Ops-Direct Bill	Based on 2023 Radio Shop Installs & Mtc. Actuals		X	
	Pagers-Direct Bill	Based on 2023 Pager Actuals		X	
	PSERN Operator Services	# of PSERN Radios & Consoles	X		
	Radio Comm Support Svcs	# of Radios	X		
Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
	Storage-SAN	# of Storage SAN Gigabytes	X		
Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
	IVR & Call Center Elements	IVR 2023 Usage	X		
Windows Systems	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
	Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
Frontline Services & Workplace					
Broadband & Community Tech	Digital Equity	100% CF	X		
	SHA MOA for Yesler Lab	100% AUD	X		
	Single Pt Of Contact Sm Cell	100% SCL	X		
	Technology Matching Funds	100% CF	X		
Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
	Digital Collaboration	# of Email Accounts/O365 Accounts	X		
	Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
	Workplace Productivity	# of Email Accounts/O365 Accounts	X		
Frontline Digital Services	Device Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Device Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Digital Engagement	6-Fund % Modified based on 2023 Actuals	X		
	IT Asset Management	AIA	X		
	IT Service Management	# of Email Accounts/O365 Accounts	X		
	Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
	Seattle Channel	100% CF	X		
	Service Desk	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Service Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Telecom Direct Bill	Based on 2023 Wireless Actuals		X	
Digital Security & Risk	**Single Pt of Contact SM Cell**	**100% SCL**	**X**		
Digital Security & Risk	Cyber Risk Management	AIA	X		
	Emergency Management	AIA	X		
	Security Operations	AIA	X		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
Applications					
Business Applications	CAD & RMS	# of Public Safety Radios	X		
	Customer Care Billing (CCB)	50% SCL & 50% SPU	X		
	Dept Apps Maintenance	Allocated based on Department Maintenance Cost	X		
	E911	% of 2023 Processed 911 Calls	X		
	Finance Applications-Other	Other Applications Allocation-Finance Applns.	X		
	Fire & Police Support Svcs	# of Public Safety Radios	X		
	Hansen 8	# of Hansen 8 Licenses	X		
	HR Applications-Other	Other Applications Allocation-HR Apps	X		
	HRIS	# of Annual HRIS Paychecks	X		
	HRIS & Finance Support Svcs	HRIS Paychecks and Finance Apps-Other Allocations	X		
	SPU Maintenance	100% SPU	X		
	Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
Department IT Initiatives	Bid Solicitation Software	100% FAS		X	
	Business Analyst Direct Bill	100% PRJ		X	
	Business Application Svcs	100% PRJ		X	
	Data Warehouse Upgrade or Replacement	100% HSD		X	
	Digital Workplace Svcs	100% PRJ		X	
	HSD Internal Operating Init	100% HSD	X		
	Project Management Direct Bill	100% PRJ		X	
	Quality Assurance Direct Bill	100% PRJ		X	
	SCL Budgeted IT Init	100% SCL		X	
	SDCI Budgeted Init	100% SDCI		X	
	SPU Budgeted IT Init	100% SPU		X	
	Staging Environment for Workers Comp	100% SDHR		X	
	Technology Infrastructure Svcs	100% PRJ		X	
Platform Applications	Accela Enterprise Platform	Accela Allocation Method	X		
	Accela Support Svcs	Accela Allocation Method	X		
	Affordable Seattle Utilities	Affordable Seattle Utilities Split		X	
	AutoCAD Enterprise Platform	CADD Allocation Model	X		
	Citywide Contract Mgmt System	# of CCMS Users and Contracts	X		
	CRM Enterprise Platform	Other Applications Allocation-CRM	X		
	ECM Utilities Direct Bill	Utilities Direct Bill		X	
	Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		

Budget Summary Level (BSL)					
Budget Program	**Project**	**Unit of Measure**	**Allocation**	**Direct Billed**	**Indirects**
	GIS Chargeback	GIS Chargeback-Based on 2023 Actuals		X	
	GIS/CADD Support Svcs	GIS Allocation Model	X		
	GIS-Core	GIS Allocation Model	X		
	Gov & Community Support Svcs	CRM-Other and WAMs-Other Allocations	X		
	OSE Bldg Performance Standards App	100% OSE		X	
	SDCI Accela Work Group	100% SDCI		X	
	SFD Safety Records Platform	100% SFD	X		
	SPU Construction Contract Mgmt Sys	100% SPU	X		
	Utility Assistance Program	% to SPU & SCL	X		
Service Modernization	App Strategy, Arch & Standards	AIA	X		
	Data Analytics & Engineering	AIA	X		
	Digital Workflows	AIA	X		
	Enterprise Architecture	AIA	X		
	Open Data	6-Fund % Modified based on 2023 Actuals	X		
Client Solutions					
Client Solutions	Business Analyst Team	% of Project Revenue Budget(Excl. Fiber Projects)	X		
	Client Service Advisors	% of 2023 Actual Expenditures	X		
	Project Management Team	AIA Modified for L&A	X		
	Quality Assurance Team-Allocated	AIA	X		

Seattle Department of Human Resources Cost Allocation Methodologies - B(3)

SHR central Services: allocated to all departments		
Project Cost Pool	**Services provided**	**Cost Allocation Methodology**
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays salary & benefits cost of 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Manager 3 0.8 FTE Personnel Analyst, Supervisor 1.0 FTE Strategic Advisor 1 Seattle City Employees Retirement pays salary & benefits cost of 1.0 FTE Personnel Analyst and 0.5 FTE Administrative Specialist II Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated to departments based on Adopted budget positions
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & Reporting	Administer City's Human Resource Information System (HRIS) and Cornerstone learning & performance system. Provide system-level support and consultation in business processes and data analysis.	Allocated to departments based on three-year running average of payroll positions
Learning and Development	Maintain online training platforms and materials, assist departments with identifying training needs and contractors	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategies	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.5 FTE Personnel Analyst Remainder a to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	Program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions

SHR targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices	Allocated to supported departments based on dedicated services weighted by Adopted budget positions
Labor Relations	Provide labor relations policy, programs and consultation	Allocated to departments based on three-year running average of represented positions
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	Fully burdened CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims history
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims usage data

Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Arts			
2018A Bond Issue			
King Station TI for Arts	33,110	33,250	33,338
2018B Bond Issue			
King Station TI for Arts	461,342	461,386	460,792
Arts Fund Total	**494,452**	**494,636**	**494,130**
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	63,213	53,984	44,239
Bridge Rehab (BTG)	90,951		
Bridge Seismic (BTG)	36,207		
Fire Station Projects	8,756		
Golf	1,104		
King Street Station (BTG)	1,578		
Mercer West (BTG)	36,128		
Spokane (BTG)	20,273		
2017B Bond Issue			
SCIDPDA Refunding	533,083	539,700	
2024A Bond Issue			
SCIDPDA-A	173,500	167,500	171,250
SCIDPDA-B	181,375	180,000	183,250
Bond Interest & Redemption Fund - LTGO Total	**1,146,167**	**941,184**	**398,739**
Cumulative Reserve Subfund - REET I			
2010A BAB Issue			
Fire Station Projects	572,773		
2015A Bond Issue			
Fire Facilities	272,925		
Northgate Land Acquisition	210,375		
2016A Bond Issue			
Fire Station 5	128,450	129,325	130,400
Fire Stations	697,825	695,575	694,700
Jail	-	-	87,100
North Precinct	-	436,250	433,000
2017 Bond Issue			
Fire Station 22	437,500	440,250	437,250
Fire Station 5	285,300	287,300	283,800
2017B Bond Issue			
Mercer Arena	-	-	328,885
2018A Bond Issue			
Fire Station 32	92,700	95,200	97,450
2021A Bond Issue			
Fire Station 31	676,850	675,600	678,600
Rainier Beach Community Center - R	322,344	322,344	321,778
2021B Bond Issue			

[1] The 2025 Actual column represents the actual debt service amounts for the 2025 LTGO Bond Issue.

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Aquarium Expansion	555,965	556,965	556,903
2022A Bond Issue			
Aquarium Expansion	834,900	834,500	833,500
Fire Station 31	246,500	241,900	242,300
Rainier Beach Community Center - R	420,200	418,400	421,200
2023A Bond Issue			
Aquarium Expansion	280,500	280,000	284,250
Fire Station 31	140,250	142,500	139,500
Waterfront Ops. and Tribal Interpretive Center	918,250	915,000	916,000
Fire Facilities - R	800,500	804,750	802,500
North Precinct - R	-	266,750	267,750
Rainier Beach Community Center - R	418,250	414,750	415,750
2024A Bond Issue			
Fire Station 31	1,390,875	1,389,000	1,390,750
2025A Bond Issue			
Fire Station 31	142,083	520,125	520,125
Northgate Land Acquisition - R	8,934	220,625	215,250
Fire Facilities - R	53,497	309,500	314,625
Zoo Garage - R			133,250
2026A Bond Issue			
Fire Station 31		477,690	709,669
Waterfront Ops. and Tribal Interpretive Center		59,225	87,986
City Hall Plaza		331,660	492,723
Cumulative Reserve Subfund - REET I Total	**9,907,746**	**11,265,184**	**12,236,993**
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	713,313	714,579	709,799
Bridge Rehab (BTG)			
Mercer West (BTG)			
2015A Bond Issue			
Alaskan Way Viaduct	347,000	-	
Aquarium Pier 59	128,125		
2016A Bond Issue			
Alaskan Way Corridor	-	320,450	320,800
2021A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	101,500	99,000	96,500
West Seattle Bridge & Misc. Transp. Projects[2]	4,760,161	4,759,420	4,757,939
2022A Bond Issue			
Alaskan Way Tunnel / Seawall - R	343,200		
Aquarium Pier 59 - R	1,357,200		
Fremont Bridge Approaches - R	98,800		
SR 519 (GF to REET) - R			
West Marginal Way Safe Street and Accessibility Improvements	78,250	81,850	80,250

[2] Miscellaneous Transportation Projects include: Northlake Retaining Wall (MC-TR-C102), Alaskan Way Main Corridor (MC-TR-C072), Alaskan Way Viaduct Replacement (MC-TR-C066), Bridge Rehabilitation and Replacement (Fairview) (MC-TR-C045), Highland Park Roundabout (MC-TR-C100)

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
West Seattle Bridge Immediate Response	534,838	534,279	534,900
2025A Bond Issue			
Alaskan Way Viaduct - R	7,535	358,750	
Cumulative Reserve Subfund - REET II Total	**8,469,921**	**6,868,327**	**6,500,188**
Cumulative Reserve Subfund - Unrestricted			
2014 Bond Issue			
North Precinct	380,916	-	
2015A Bond Issue			
Park 90/5 Police Support Acquisition	1,046,375	-	
Zoo Garage	129,625	-	
2016A Bond Issue			
Alaska Way Corridor (GF to REET)	320,700		
Jail	87,900	84,900	
North Precinct	440,500		
2017B Bond Issue			
Mercer Arena	331,015	330,185	
2023A Bond Issue			
North Precinct – R	265,250		
2025A Bond Issue			
Zoo Garage – R	5,597	139,750	
Park 90/5 Police Support Acquisition – R	22,604	1,076,250	
Cumulative Reserve Subfund - Unrestricted Total	**3,030,482**	**1,631,085**	
Finance and Administrative Services Fund			
2015A Bond Issue			
City Hall	704,125		
Justice Center	1,790,750		
Seattle Municipal Tower & Police Support	8,287,466		
2017A Bond Issue			
Financial IT Upgrades (FAS)	1,727,250		
2018A Bond Issue			
Financial IT Upgrades (FAS)	1,058,500	1,060,500	
2019A Bond Issue			
FAS IT Initiative	130,125	129,250	128,125
SMT Chiller	375,250	374,875	373,750
2020A Bond Issue			
SMT Chiller	676,500	676,250	674,750
SMT Elevator	154,750	159,000	157,750
City Hall – R	2,343,350	2,358,100	2,367,850
Justice Center – R	2,343,600	2,358,350	2,373,100
2021A Bond Issue			
Human Capital Management System	950,500	948,250	949,250
Seattle Municipal Tower Elevator Rehab	514,250	516,000	516,750
2022A Bond Issue			
City Hall - R	1,124,150	1,127,550	1,124,550
Human Capital Management System	2,475,800	2,474,000	2,474,200
Justice Center - R	1,124,150	1,127,550	1,124,550

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
SMT Elevator	1,101,150	1,100,150	1,097,950
2023A Bond Issue			
Human Capital Management System	1,400,750	1,401,000	1,403,750
SMT Elevator	364,500	362,750	365,500
2024A Bond Issue			
SMT Elevator	739,000	740,375	735,625
2025A Bond Issue			
Human Capital Management System	299,021	2,108,250	2,104,000
SMT Elevator	39,396	232,875	235,375
City Hall – R	44,455	737,000	748,375
Justice Center – R	112,913	1,871,000	1,886,000
Seattle Municipal Tower & Police Support – R	178,952	8,520,446	-
2026A Bond Issue			
Human Capital Management System		645,810	2,082,390
Finance and Administrative Services Fund Total	**30,060,653**	**31,029,331**	**22,923,590**
General Fund			
2015A Bond Issue			
South Park Bridge	279,325		
2015B Bond Issue			
Pike Market PCN	1,946,931	1,946,616	1,947,805
2016A Bond Issue			
Northgate Land Acquisition	425,450	427,450	425,500
2016B Bond Issue			
Pike Market PCN	392,950	391,300	394,106
2017 Bond Issue			
Financial IT Side Systems	231,000		
Financial IT Upgrades (GF)	320,250		
Municipal Court IT	330,750		
2018A Bond Issue			
Financial IT Side Systems	49,500	47,250	
Municipal Court IT	733,250	735,000	
Pay Stations	299,250		
Police IT	149,000	152,250	
SRI - Department Capital Needs	171,000	173,250	
2019A Bond Issue			
Criminal Justice IT	458,875	458,125	461,250
Police Car Computers	708,375	711,250	712,375
2020 Bond Issue			
Criminal Justice IT	1,282,250	1,279,500	1,284,250
2021A Bond Issue			
Criminal Justice IT	887,000	887,250	885,750
2022A Bond Issue			
Criminal Justice IT	1,832,100	1,835,300	1,836,100
2023A Bond Issue			
Criminal Justice IT	1,822,250	1,822,500	1,819,500
2024A Bond Issue			
Criminal Justice Information System Projects	663,125	664,750	665,125
South Park Bridge	650,875	650,125	648,375

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
2025A Bond Issue			
South Park Bridge – R	54,681	317,125	322,000
General Fund Total	**13,688,186**	**12,499,041**	**11,402,136**
Information Technology Fund			
2016A Bond Issue			
Data Center Long	221,125	225,500	
2017A Bond Issue			
Sea Muni Twr TI	526,500	523,750	525,000
2019A Bond Issue			
IT Computing Architecture	243,875	247,750	246,000
IT Data Telephone	577,500	576,375	574,000
SMT Remodel - IT	265,875	263,875	261,375
2020A Bond Issue			
IT Computing Architecture	140,000	139,250	143,250
IT Data Telephone	930,250	932,000	931,750
SMT Remodel - IT	127,750	127,500	127,000
2021A Bond Issue			
Computing Services Architecture	816,500	814,500	816,000
Data and Telephone Infrastructure	1,455,500	1,458,500	1,458,500
2022A Bond Issue			
Computing Services Architecture	154,650	154,850	154,850
Data and Telephone Infrastructure	599,950	601,350	601,950
2023A Bond Issue			
Computing Services Architecture	830,000	830,500	829,500
Data and Telephone Infrastructure	1,956,000	1,956,500	1,953,500
2024A Bond Issue			
Computing Services Architecture	566,500	561,625	565,750
Data and Telephone Infrastructure	483,000	490,875	487,750
2025A Bond Issue			
Computing Services Architecture	94,076	988,750	988,250
Data and Telephone Infrastructure	93,108	976,750	976,750
2026A Bond Issue			
Computing Services Architecture		127,205	614,282
Data and Telephone Infrastructure		104,287	503,611
Information Technology Fund Total	**10,082,159**	**12,101,692**	**12,759,068**
Library Fund			
2022A Bond Issue			
Library Garage - R	390,000		
Library Fund Total	**390,000**		
Parks & Recreation Fund			
2010A BAB Issue			
Golf	72,242		
2013B Bond Issue			
Magnuson Bldg 11	546,750		
Magnuson Bldg 30	486,000		
2015A Bond Issue			

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Golf	110,650		
2021A Bond Issue			
Golf – R	161,375	160,675	159,681
2022A Bond Issue			
Aquarium Pier 59 Entry - R	166,400		
Golf - R	264,750	267,350	269,550
2023A Bond Issue			
Golf – R	110,750	117,250	118,250
2024A Bond Issue			
Golf	362,125	360,625	363,500
2025A Bond Issue			
Golf – R	21,851	128,750	129,625
Parks & Recreation Fund Total	**2,302,892**	**1,034,650**	**1,040,606**
Payroll Expense Tax Fund Total			
2023A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	475,500	472,750	474,250
2024A Bond Issue			
Electrical Infrastructure Upgrades	69,625	73,250	71,750
2025A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	40,042	317,250	315,500
Electrical Infrastructure Upgrades	20,021	75,750	74,250
2026A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.		48,925	176,395
Electrical Infrastructure Upgrades		207,288	307,952
Payroll Expense Tax Fund Total	**605,188**	**1,195,213**	**1,420,097**
Seattle Center Fund			
2021B Bond Issue			
Seattle Center Signage	866,538	863,838	864,150
Seattle Center Fund Total	**866,538**	**863,838**	**864,150**
Short-Term Rental Fund			
2018B Bond Issue			
Low Income Housing	1,357,753	1,355,615	1,357,235
2019B Bond Issue			
Low Income Housing	652,440	652,426	651,844
Short-Term Rental Fund Total	**2,010,193**	**2,008,041**	**2,009,079**
SPU Drainage & Wastewater Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	42,197		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	911	43,383	
SPU Drainage & Wastewater Fund Total	**43,108**	**43,383**	
SPU Solid Waste Fund			
2015A Bond Issue			

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Seattle Municipal Tower & Police Support	25,318		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	547	26,030	
SPU Solid Waste Fund Total	**25,865**	**26,030**	
SPU Water Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	84,394		
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	1,822	86,766	
SPU Water Fund Total	**86,216**	**86,766**	
Transportation Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	5,524,616		
Bridge Rehab (CPT)	425,000		
Bridge Seismic (BTG)	2,368,494		
King Street Station (BTG)	103,202		
Mercer West (BTG)	1,759,600		
Mercer West (BTG) (from 2010A BABS Mercer)	603,734		
Spokane (BTG)	1,326,150		
2015A Bond Issue			
Alaska Way Corridor (CPT-2.5%)	233,425		
Bridge Rehab (BTG)	265,500	-	-
Bridge Rehab (CPT-10%)	285,625	-	-
Bridge Seismic (BTG)	105,250	-	-
CWF Overlook (CPT-2.5%)	77,775		
King Street Station (BTG)	216,375	-	-
Mercer (from zoo bonds) (BTG)	1,062,750	-	-
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	506,375	505,250	505,100
Alaskan Way Corridor (CPT-2.5%) (Repurpose to Lander and Habitat Beach)	588,653	586,721	589,241
Bridge Rehab (BTG)	970,750	964,875	961,600
Habitat Beach (Repurpose from Main Corridor)	223,434	222,701	223,657
King Street Station (BTG)	116,750	116,625	116,800
S. Lander St. Grade Separation (Repurpose from Main Corridor)	63,838	63,629	63,902
Seawall (CPT-2.5%)	537,875	535,750	539,600
Spokane (BTG) (Redirected from Jail)	253,900	260,025	256,600
Transit Corridor	63,600	61,600	64,700
2017A Bond Issue			
23rd Ave Corridor (CPT-10%) (Repurpose to Habitat Beach)	63,750	64,930	65,962
Alaskan Way Corridor (CPT-2.5%)	128,725	128,323	127,759
Alaskan Way Main Corridor (From Habitat Beach)	203,154	204,239	204,595
Alaskan Way Main Corridor (From Lander)	66,870	66,661	66,368

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	156,578	156,690	156,578
City Center Streetcar (CPT-10%)	312,250	313,500	314,250
Habitat Beach	40,631	40,848	40,919
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	170,496	170,618	170,496
S. Lander St. Grade Separation (Repurpose from Main Corridor)	203,954	203,316	202,423
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	1,445,093	1,448,876	1,446,651
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	226,005	227,030	227,690
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	439,890	441,750	442,913
2018B Bond Issue			
Alaskan Way Corridor (Repurpose FROM King St in 2018)	62,910	62,916	62,835
CWF Overlook (CPT-2.5%)	235,130	235,418	235,468
2019A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	931,200	926,200	929,950
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	84,275	82,025	84,650
Seawall (CPT-2.5%)	212,825	213,950	214,825
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	65,728	64,726	63,691
2020A Bond Issue			
CWF Alaskan Way Corridor (CPT-2.5%)	864,100	862,600	859,850
CWF Overlook (CPT-2.5%)	99,100	101,100	102,850
2021A Bond Issue			
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) - R from 2011	399,564	399,564	400,076
AAC Northgate (BTG) (from 2011 Spokane) - R from 2011	322,515	322,515	322,929
Alaskan Way Main Corridor (CPT-2.5%)	601,800	597,300	597,300
Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) - R from 2011	31,945	31,945	31,986
Alaskan Way Main Corridor (CPT-2.5%) (from WSB 2021)	59,989	59,980	59,961
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) - R from 2011	19,093	19,093	19,117
Bridge Rehab (BTG) (from 2011 Spokane) - R from 2011	261,995	261,579	261,945
Bridge Seismic (BTG) - R from 2011	138,419	139,119	139,547
Bridge Seismic (BTG) (from 2011 Bridge Rehab) - R from 2011	416,324	414,842	415,484
Bridge Seismic (BTG) (from 2011 Spokane) - R from 2011	177,383	177,383	177,611
Chesiahud (BTG) (from 2011 Spokane) - R from 2011	80,629	80,629	80,732
King Street Station (BTG) - R from 2011	288,969	285,069	285,722

Debt Service by Fund	2025 Actual[1]	2026 Proposed	2027 Estimate
Linden (BTG) (Rdcd for AA - from 2011 Spokane) - R from 2011	109,913	109,913	110,054
Mercer West (CPT) - R from 2011	579,844	581,844	582,744
Mercer West (CPT) (from 2011 Bridge Rehab - BTG) - R from 2011	197,206	196,504	196,808
Mercer West (CPT) (from 2011 Spokane) - R from 2011	145,132	145,132	145,318
Mercer West (from 23rd (BTG) (from 2011 Spokane)) - R from 2011	19,706	19,706	19,731
Seawall (CPT) - R from 2011	883,331	889,331	883,716
Sidewalks (BTG) (from 2011 Spokane) - R from 2011	80,629	80,629	80,732
Spokane (Rdcd for AAC (BTG) (Orig Proj)) - R from 2011	80,935	80,935	81,039
2021B Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	263,858	261,958	264,583
2022A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	715,800	717,600	718,800
Alaskan Way Main Corridor (CPT-2.5%) – from WSB 2022	1,186,512	1,185,271	1,186,650
Linden (BTG) – R	388,400	394,600	390,000
Mercer West (CPT) (from 2012 Mercer) - R	312,900	314,100	309,900
Overlook Walk and East-West Connections Project (CPT-2.5%)	324,050	323,050	321,850
Seawall (CPT) - R	177,000	172,000	177,000
2023A Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	228,000	228,500	228,750
2025A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	154,354	568,125	567,125
Overlook Walk and East-West Connections Project (CPT-2.5%)	60,063	222,375	223,000
Alaskan Way Corridor (CPT-2.5%) - R	45,424	266,375	267,875
Bridge Rehab (BTG) - R	16,361	272,000	274,625
Bridge Rehab (CPT-10%) - R	55,865	329,625	329,125
CWF Overlook (CPT-2.5%) - R	15,177	88,875	91,000
King Street Station (BTG) - R	13,778	231,875	231,375
Bridge Seismic (BTG) - R	6,674	113,000	112,875
Mercer (from zoo bonds) (BTG) - R	44,778	1,093,625	1,091,625
Transportation Fund Total	32,599,647	21,008,855	21,020,631
Grand Total	**115,809,412**	**103,097,256**	**93,069,407**

Glossary

Annual Comprehensive Financial Report of the City (ACFR): The City's audited annual financial statements prepared by the Office of City Finance.

Appropriation: A legal spending authorization granted by the City Council, the City's legislative authority, to make expenditures and/or incur obligations for specific purposes.

Biennial Budget: A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

Budget - Adopted and Proposed: The Mayor submits to the City Council a recommended revenue and expenditure level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

Budget - Endorsed: The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

Budget Control Level: The level at which expenditure appropriations are controlled to meet State and City budget law provisions.

Capital Assets: Assets of significant value and having a useful life of at least 10 years or more. Capital assets may also be referred to as "fixed assets."

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

Chart of Accounts: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

Cost Allocation: Distribution of costs based on some proxy for costs incurred or benefits received.

Cumulative Reserve Subfund (CRS): A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

Debt Service: Annual principal and interest payments the City owes on money it has borrowed.

Errata: Adjustments, corrections, and new information sent by departments through the City Budget Office to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

Glossary

Full-Time Equivalent (FTE): A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

Fund: An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Balance: The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

General Fund: A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

Grant-Funded Position: A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

Neighborhood Matching Fund (NMF): A accounting structure ("fund") supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

Operating Budget: That portion of a budget dealing with recurring expenditures related to providing City services such as employee salaries, utilities, postage, printing, paper supplies, and motor fuel.

PeopleSoft 9.2: The City's central accounting system managed by the Office of City Finance.

Position/Pocket Number: A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Seattle Department of Human Resources at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

Program: A group of services within a department, aligned by common purpose.

Reclassification Request: A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Seattle Department of Human Resources and are implemented upon the signature of the Director of Human Resources, as long as position authority has been established by ordinance.

Reorganization: Reorganization refers to changes in the budget and reporting structure within departments.

Sunsetting Position: A position funded for only a specified length of time by the budget or enabling ordinance.

TES (Temporary Employment Service): A program managed by the Seattle Department of Human Resources. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

Glossary

Type of Position: There are two types of budgeted positions. They are identified by one of the following characters: **F** for **F**ull-Time or **P** for **P**art-Time.

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.