

## **SEATTLE CITY COUNCIL**

## **Select Budget Committee**

## **Agenda**

Revised

Tuesday, November 19, 2024 9:30 AM

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

Dan Strauss, Chair
Maritza Rivera, Vice-Chair
Joy Hollingsworth, Member
Robert Kettle, Member
Cathy Moore, Member
Tammy J. Morales, Member
Sara Nelson, Member
Rob Saka, Member
Tanya Woo, Member

Chair Info: 206-684-8806; <a href="mailto:Dan.Strauss@seattle.gov">Dan.Strauss@seattle.gov</a>

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## **SEATTLE CITY COUNCIL**

# Select Budget Committee Agenda November 19, 2024 - 9:30 AM Revised

## **Meeting Location:**

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

## **Committee Website:**

http://www.seattle.gov/council/committees/budget

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

Members of the public may register for remote or in-person Public Comment and Public Hearing to address the Council. Details on how to provide Public Comment are listed below:

Remote Public Comment - Register online to speak during the Public Comment period and Public Hearing at the meeting at <a href="https://www.seattle.gov/council/committees/public-comment">https://www.seattle.gov/council/committees/public-comment</a>

Online registration to speak will begin one hour before the meeting start time, and registration will end at the conclusion of the Public Comment period and Public Hearing. Speakers must be registered in order to be recognized by the Chair.

In-Person Public Comment - Register to speak on the Public Comment sign-up sheet located inside Council Chambers at least 15 minutes prior to the meeting start time. Registration will end at the conclusion of the Public Comment period and Public Hearing. Speakers must be registered in order to be recognized by the Chair.

Please submit written comments to all Councilmembers four hours prior to the meeting at <a href="Council@seattle.gov">Council@seattle.gov</a> or at Seattle City Hall, Attn: Council Public Comment, 600 4th Ave., Floor 2, Seattle, WA 98104.

Please Note: Times listed are estimated

- A. Call To Order
- B. Approval of the Agenda
- C. Public Comment
- D. Items of Business

Introduction and Overview

Supporting

Documents: Presentation

**Briefing and Discussion** 

Presenters: Council Central Staff

1. CB 120912

AN ORDINANCE relating to the Payroll Expense Tax; adjusting the allocation of tax proceeds; eliminating the Payroll Expense Oversight Committee; eliminating the sunset date for the Payroll Expense Tax; amending Section 5.38.055 of the Seattle Municipal Code; adding a new Section 5.38.105 to the Seattle Municipal Code; and repealing Sections 3.35.100 and 5.38.120 of the Seattle Municipal Code.

Supporting

<u>Documents:</u> <u>Summary and Fiscal Note</u>

Amendment 1

Amendment 2

Amendment 3

Amendment 4

Amendment 5

Amendment 6

Briefing, Discussion, and Possible Vote

Presenters for Items 1 - 9: Council Central Staff

**2.** CB 120906

AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements, for the year beginning on the first day of January 2025; and ratifying and confirming certain prior acts.

<u>Supporting</u>

Documents: Summary and Fiscal Note

Briefing, Discussion, and Possible Vote

**3.** CB 120907

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2025, representing an increase above the regular property taxes levied for collection in 2024; and ratifying and confirming certain prior acts.

Supporting

Documents: Summary and Fiscal Note

Briefing, Discussion, and Possible Vote

4. CB 120905

AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2025; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.

Attachments:

Att A - 2025 Appropriations by Budget Control Level
Att B - Position Modifications for the 2025 Budget

<u>Supporting</u>

Documents:

**Summary and Fiscal Note** 

Briefing, Discussion, and Possible Vote

**5. CF** 314539

City Council Changes to the 2025 - 2026 Proposed Budget and the 2025 - 2030 Proposed Capital Improvement Program.

Briefing, Discussion, and Possible Vote

6. Res 32153 A RESOLUTION endorsing a budget and position modifications

for The City of Seattle for 2026.

<u>Attachments:</u> Att A - 2026 Appropriations by Budget Control Level

Att B - Position Modifications for the 2026 Budget

<u>Supporting</u>

Documents: Summary and Fiscal Note

Briefing, Discussion, and Possible Vote

7. CB 120908 AN ORDINANCE imposing an excise tax on the sale or exchange

of certain capital assets in Seattle; adding a new Chapter 5.66 to the Seattle Municipal Code; and adding a new Section 5.45.050 to

the Seattle Municipal Code.

<u>Supporting</u>

Documents: Summary and Fiscal Note

Summary Att 1 - Office of Economic and Revenue Forecasts Memo

Briefing, Discussion, and Possible Vote

8. <u>CB 120909</u> AN ORDINANCE establishing a spending plan for proposed use

of the proceeds generated from the capital gains excise tax authorized by the ordinance introduced as Council Bill 120908; and adding a new Section 5.66.170 to the Seattle Municipal Code.

<u>Supporting</u>

Documents: Summary and Fiscal Note

Briefing, Discussion, and Possible Vote

9. CB 120911 AN ORDINANCE relating to the Seattle Channel; stating the City

Council's intent to establish dedicated and ongoing funding sources for the operating and capital costs of the Seattle

Channel; and requesting that the Executive submit a funding plan

by September 3, 2025.

Supporting

Documents: Summary and Fiscal Note

Briefing, Discussion, and Possible Vote

E. Adjournment



# SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

## Legislation Text

File #: Inf 2596, Version: 1

Introduction and Overview



# **Final Committee Vote**

Select Budget Committee | November 19, 2024













# **Plan For Today**

- Vote on legislation necessary to adopt the 2025 Budget
  - JumpStart Payroll Expense Tax Policies Ordinance (CB 120912)
  - Short Property Tax Ordinance (CB 120901)
  - Long Property Tax Ordinance (CB 120906)
  - 2025 Budget Adoption Ordinance (CB 120905)
  - City Council Changes to the 2025 2026 Proposed Budget and the 2025 2030
     Proposed Capital Improvement Program (CF 314539)
  - 2026 Budget Endorsement Resolution (RES 32153)
- Vote on other budget-related legislation
  - Capital Gains Excise Tax Ordinance (CB 120908)
  - Capital Gains Tax Use of Proceeds Ordinance (CB 120909)
  - Seattle Channel Funding Plan Ordinance (CB 120911)

# Agenda Item 1

# **CB 120912 Payroll Expense Tax Modifications ORD**

(1/3)

# **Summary of Legislation**

Establishes eligible spending categories:

Administration	Green New Deal
Affordable Housing	Youth Mental Health and Violence Prevention*
Equitable Development Initiative	General Fund
Economic Development and Revitalization	Contributions to Revenue Stabilization Account

<sup>\*</sup>Youth Mental Health and Violence Prevention remains an eligible use until an alternative funding source that is sufficient to provide funding equal to the amount appropriated from the JumpStart Payroll Expense Tax Fund for these purposes in the 2025 Adopted Budget is identified and implemented

> Sets the following percentage allocation as guidelines, but not binding constraints, on the total funding allocated to the original JumpStart priorities:

Administration – 5%	Green New Deal – 9%
Affordable Housing – 62%	
Equitable Development – 9%	
Economic Dev. and Revitalization – 15%	

# CB 120912 Payroll Expense Tax Modifications ORD (2/3)

## **Summary of Legislation - Continued**

- Establishes a formal Revenue Stabilization Account (RSA) within the JumpStart Fund:
  - Target balance set at 10% of forecast revenues
  - Target is to be reached within 4 years
  - Until target is reached, 50% of any unanticipated year-end JumpStart Fund will be transferred to the RSA
  - Withdrawals to be made only when current year revenues drop below forecast assumed in the Adopted Budget, or forecasts for the next year decline relative to the Proposed Budget
- ➤ Eliminates the JumpStart Oversight Committee:
  - The nine-member committee was created to provide oversight of JumpStart spending and to assess the tax's impact on the local economy
  - Council appointed five members a year ago, but the Executive has never submitted nominees, and the Committee has never met
- Removes the 2040 sunset date on the JumpStart Payroll Expense Tax
- > States Council intent to review these policies ahead of the 2029-2030 biennium.

# **CB 120912 Payroll Expense Tax Modifications ORD**

3/3)

# **Proposed Amendments**

#	Brief Description	Sponsor
1	Restore the JumpStart Oversight Committee	Morales
2	Limit use of JumpStart for the General Fund (20%) and increase funding for JumpStart priorities	Morales
3	Limit use of JumpStart proceeds for the General Fund (45%), increase funding for affordable housing (55%), and restore the 2040 sunset	Moore
4	Restore the 2040 sunset	Kettle
5	More clearly express legislative intent regarding the use of JumpStart Proceeds	Strauss
6	Preclude use of JumpStart Revenues for the General Fund beginning in 2029	Strauss

# Agenda Items 2 & 3: CBs 120906 & 120907 2025 Property Tax Ordinances (Transportation Levy Passes)

## **Background**

CB 120906 (Long Property Tax ORD) would impose the City's property tax rate for 2025 to be levied and levies the taxes. This bill would: increase the regular non-voted levy by one percent for taxes to be collected in 2025; add the allowance for new construction and other allowable amounts; and specify the dollar amounts to be collected for the special purposes of voter-approved property tax measures (\$610 million total). This bill also levies the excess levy property taxes to pay debt service on voter-approved bond measures and assumes collection of \$187 million for the first year of the 2024 Seattle Transportation Levy, for a total revenue estimate amount of \$797 million.

CB 120907 (Short Property Tax ORD) is the companion to CB 120907, and would reflect changes in the regular property taxes in terms of dollars and percentages, including the first year's collection of the 2024 Seattle Transportation Levy.

# Agenda Items 4-6 Budget Adoption Legislation

- 2025 Budget Adoption Ordinance (CB 120905)
  - Attachment A: Changes to appropriations by Budget Control Level
  - Attachment B: Changes to positions
- City Council Changes to the 2025 2026 Proposed Budget and the 2025 2030
   Proposed Capital Improvement Program (CF 314539)
- 2026 Budget Endorsement Resolution (RES 32153)

# Agenda Item 7

# **CB 120908 LEG Capital Gains Excise Tax ORD**

(1/2)

- Same structure as the state tax, with different rate
- 2 percent excise tax on gains from the sale of non-exempt capital assets after a \$262,000 standard deduction for single and joint filers
  - Standard deduction and other thresholds adjusted annually for inflation
- Gains from real estate sales and retirement account exempt
  - Other exemptions include condemnations, livestock, commercial fishing, timber, and goodwill from auto dealership
- Effective January 1, 2026, with first collections April 2027

# Agenda Item 7 CB 120908 LEG Capital Gains Excise Tax ORD (cont.) (2/2)

## **Fiscal Estimates**

- Office of Economic and Revenue Forecasts estimated revenue range from \$16 million to \$51 million in 2027
  - Forecast Office indicates an unusually high degree of uncertainty in the estimate due to stock volatility, tax base concentration
  - Annual revenue from the tax could fluctuate widely above and below the estimates
- Implementation cost estimates include one-time startup costs of \$1 million, and ongoing costs of \$1.2 million per year, for systems and staffing
  - 18-to-24-month implementation timeline
  - Cost estimate refined through budget process

# Agenda Item 8

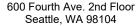
# **CB 120909 LEG Capital Gains Tax Use of Proceeds ORD**

- Earmarks capital gains excise tax revenues from CB 120908 to:
  - Rental assistance to rent burdened households,
  - Down payment assistance to low, moderate, and workforce households;
     and,
  - Food assistance to food insecure households.
- States Council's intent to make more detailed spending allocations through either a resolution, or the annual budget process.

# Agenda Item 9

# **CB 120911 LEG Seattle Channel Funding Plan ORD**

- States the Council's intent to establish a dedicated and ongoing funding plan for the Seattle Channel, including the following sources:
  - Cable Franchise Fees at least 50%, but no less than \$1.7 million, of annual revenues
  - Seattle IT Cost Allocation allocate expenditures in support of department priorities to those departments
  - General Fund exclusively for the coverage of meetings, press conferences, and other public events of the Council and other City elected officials
- Requests the Executive present a funding plan and transmit any necessary legislation to the Council by September 3, 2025
- Anticipates that the Executive will utilize the recommendations of any advisory workgroups established to study the Seattle Channel



## SEATTLE CITY COUNCIL



## **Legislation Text**

File #: CB 120912, Version: 1

#### CITY OF SEATTLE

ORDINANCE	
COUNCIL BILL	

- AN ORDINANCE relating to the Payroll Expense Tax; adjusting the allocation of tax proceeds; eliminating the Payroll Expense Oversight Committee; eliminating the sunset date for the Payroll Expense Tax; amending Section 5.38.055 of the Seattle Municipal Code; adding a new Section 5.38.105 to the Seattle Municipal Code; and repealing Sections 3.35.100 and 5.38.120 of the Seattle Municipal Code.

  WHEREAS, the growth of the City's General Fund resources is significantly constrained by state regulations
- that limit the annual increase in the City's property tax revenues to one percent plus the value of new construction; and
- WHEREAS, the growth of the City's General Fund resources is further constrained by the pattern of slow regional economic growth that has emerged in the post-pandemic period; and
- WHEREAS, facing these constraints and increased demand for critical services such as public safety, basic shelter and affordable housing, and access to affordable nutritional food, the City has become reliant on revenues from the JumpStart Payroll Expense Tax to pay for basic municipal services and serve those most in need; and
- WHEREAS, the spending policies prescribed by this ordinance are specifically intended to address the remaining downstream economic effects of the COVID-19 pandemic and their impact on City finances, and the Council intends to review these policies in advance of the 2029-2030 biennial budget and either amend or reaffirm them given the economic and financial conditions prevailing at that time; and
- WHEREAS, the City has used JumpStart Payroll Expense Tax proceeds to pay for services such as mental health and affordable housing that are most appropriately addressed by State or County Government,

- and the City must maintain the authority to impose JumpStart Payroll Expense Tax until the State or County sufficiently funds these services; and
- WHEREAS, in 2020, the City Council passed the JumpStart Payroll Expense Tax on certain salaries paid by businesses in Seattle with over \$7 million in annual revenue; and
- WHEREAS, in 2021, the City Council passed Ordinance 126393, which created a new section of the Seattle Municipal Code proscribing the uses of JumpStart Payroll Expense Tax (PET) revenues, including an allowance that those revenues could be used to backfill core City services should General Fund revenues fall below 2020 General Fund revenues; and
- WHEREAS, during the 2021, 2022, 2023, and 2024 Budget processes, the City Council needed to adopt modified policies for the use of PET revenues because the City's available resources and needs were not aligned with the originally adopted 2020 spending plan; and
- WHEREAS, the Mayor and City Council wish to maintain the intent of the original 2020 spending plan by focusing on investments in affordable housing, human services, the City's Green New Deal program, the Equitable Development Initiative, and economic development while providing flexibility that reflects the City's short- and medium-term budget realities; and
- WHEREAS, adjusting the City's self-imposed regulations for use of the JumpStart Payroll Expense Tax will allow for a more predictable and sustainable future budgeting path for the City's elected leaders, departments, employees, and the public; NOW, THEREFORE,

#### BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Section 5.38.055 of the Seattle Municipal Code, last amended by Ordinance 126719, is amended as follows:

### 5.38.055 Payroll expense tax-Allocation of proceeds

((A. In any year where General Fund revenues from all sources approved as of January 1, 2020 are

Fund collections from non-payroll expense tax sources may be transferred into the General Fund to support programs and services funded by the General Fund. Projected payroll expense tax revenues remaining after any transfer allowed by this subsection 5.38.055.A shall only be used to either expand existing programs or create new programs, including associated program cost increases, that are consistent with subsection 5.38.055.B, and the amounts may not be used to supplant appropriations from other funding sources.

B. Amounts remaining after accounting for the allowed uses in subsection 5.38.055. A shall be allocated in accordance with the spending plan adopted in Resolution 31957, and outlined in Ordinance 126109 as follows:

1. Up to five percent of the annual JumpStart Fund revenue total is to administer and evaluate the effectiveness of the payroll expense tax authorized by this Chapter 5.38, to administer the investments described in subsections 5.38.055.B.2 through 5.38.055.B.5, and to evaluate the effectiveness of at least those investments described in subsection 5.38.055.B.4. If less than five percent of remaining funds are needed for administration and evaluation, any remaining funds may be used for other programs and services described in subsections 5.38.055.B.2 through 5.38.055.B.5.

2. Sixty-two percent of the annual JumpStart Fund revenue total is for housing and services, which is further allocated as follows:

a. Eighty-two percent of the housing and services portion is allocated for: (i) capital costs associated with the construction or acquisition of rental housing serving households with incomes at or below 30 percent of area median income (AMI), but may be used to support housing serving households with incomes at or below 60 percent of AMI, when required to support the operational costs of a proposed housing project; (ii) operating and services costs of rental housing serving households with incomes at or below 30 percent of AMI; and (iii) associated infrastructure to support the ongoing operations costs for the housing, such as maintenance, retrofitting, and energy efficient upgrades to support the housing.

b. Thirteen percent of the housing and services portion is allocated for community focused acquisition and development of affordable housing, and to support affirmative marketing efforts and development and implementation of community preference plans.

c. Five percent of the housing and services portion is allocated for permanently affordable homeownership opportunities serving households with incomes at or below 80 percent of AMI.

- 3. Nine percent of the annual JumpStart Fund revenue total is to support the Equitable

  Development Initiative (EDI) that supports community-initiated equitable development projects that advance
  economic mobility and opportunity, prevent residential, commercial, and cultural displacement, build on local
  cultural assets, promote transportation mobility and connectivity, develop healthy and safe neighborhoods, and
  enable equitable access to all neighborhoods.
- 4. Fifteen percent of the annual JumpStart Fund revenue total is to support local businesses and tourism to spur the local economic recovery, and to provide economic stability for the city's workforce.
- 5. Nine percent of the annual JumpStart Fund revenue total is for investments that advance Seattle's Green New Deal as described in Resolution 31895.
- C. Except as provided in subsection 5.38.055.A, all uses of Payroll Expense Tax revenues as proscribed in subsection 5.38.055.B shall be in addition to funding levels for similar or the same programs as included in the City's 2020 Adopted Budget and shall not supplant existing funding from any City fund or revenue source.
- D. Notwithstanding contrary provisions in subsections 5.38.055.A, 5.38.055.B, and 5.38.055.C, in the 2023 and 2024 budget for The City of Seattle, payroll expense tax revenues may be used as follows:
- 1. Up to \$29,406,172 million of unappropriated 2022 revenues, up to \$71,162,000 of 2023 projected revenues, and up to \$84,053,126 of projected 2024 revenues may be transferred into the General Fund if necessary to support the programs and services funded by the General Fund in the 2023 Adopted and 2024 Endorsed Budget that are in excess of available General Fund revenues. After fulfilling the requirements of Section 5.80.020, upon completion of the 2022, 2023, and 2024 fiscal years' accounting, any ending General

Fund balance, less encumbrances, carryforwards as authorized by ordinance or state law, and planned reserve amounts reflected in the 2023 or 2024 Adopted Budget, that is in excess of the latest revised estimate of the unreserved ending fund balance for that closed fiscal year (as published in the adopted budget), shall reduce the amount of JumpStart funds transferred to the General Fund in 2023 or 2024. If any such transfer has already been made, then any excess General Fund shall be transferred back to the JumpStart Fund at the time the City completes its accounting for the closed fiscal year.

- 2. Amounts remaining after accounting for the allowed uses in subsection 5.38.055.D.1, and after allowing for the appropriations described in Attachment A to this ordinance, shall be allocated in accordance with subsection 5.38.055.B.))
- A. Payroll expense tax proceeds may be allocated, consistent with RCW 35.32A.030, to support the following City activities:
- 1. Administrative costs associated with collecting the tax, distributing its revenues, and evaluating it and the programs it supports;
  - 2. Affordable housing and associated services, including but not limited to:
    - a. Property acquisition;
- b. Rental housing construction and related activities serving households at or below 60 percent of area median income;
- c. Programs and investments that support and facilitate homeownership serving households at or below 80 percent of area median income;
  - d. Support for agencies that build and operate affordable housing;
  - e. Resident support services; and
  - f. Operations and maintenance of housing properties; and
- 3. The Equitable Development Initiative, which supports community-initiated equitable development projects that advance economic mobility and opportunity, prevent residential, commercial, and

cultural displacement, build on local cultural assets, promote transportation mobility and connectivity, develop healthy and safe neighborhoods, and enable equitable access to all neighborhoods;

- 4. Investments in economic development and revitalization, including support to:
  - a. Local businesses, non-profit agencies, and artists;
  - b. Workforce development, including worker training;
  - c. Projects and activities that activate, maintain, and promote the City's business districts;

and

- d. Community planning efforts;
- 5. Investments in the City's Green New Deal program, including programs and policies that:
- a. Make Seattle free of climate pollutants, meaning those that cause shifts in climate patterns, including carbon dioxide, black carbon, methane, nitrogen oxides, and fluorinated gases, by 2050;
- b. Invest in communities historically most harmed by economic, racial, and environmental injustice;
- c. Support job training and workforce development that advance an equitable transition to a clean energy economy;
- d. Reduce climate pollution associated with constructing, powering, heating, and cooling buildings, including new developments, existing buildings, commercial, and both owner-occupied and tenant-occupied residential buildings;
- e. Support a transition to electric vehicle use and electrified public transit and alternatives to driving, such as infrastructure for walking, biking, and rolling, with a focus on communities with the greatest need for transportation options and communities with the greatest exposure to vehicle emissions and transportation-related climate pollution;
  - f. Support resilience hubs, including both community-owned and publicly-owned

facilities; or

- g. Support public transit expansion;
- 6. Programs and services supported by the City's General Fund;
- 7. Contributions to the JumpStart Payroll Expense Revenue Stabilization Account; and
- 8. Investments in youth mental health early intervention and treatment, youth safety in and around schools, and access to youth enrichment programs known to prevent adverse mental health outcomes.

  The use in this subsection 5.38.055.A.8 is authorized until an alternative funding source that is sufficient to provide funding equal to the amount appropriated from the JumpStart Payroll Expense Tax Fund for these purposes in the 2025 Adopted Budget is identified and implemented.
- B. The following percentage amounts shall guide, but not constrain, the total combined funding allocated each year to Administration, Affordable Housing and Associated Services, the Equitable Development Initiative, Economic Development and Revitalization, and Investments in the City's Green New Deal program:
  - 1. Administration up to five percent;
  - 2. Affordable Housing and Associated Services 62 percent;
  - 3. The Equitable Development Initiative nine percent;
  - 4. Economic Development and Revitalization 15 percent; and
  - 5. Investments in the City's Green New Deal Program nine percent.
- C. Allocations of payroll expense tax proceeds to programs and services supported by the City's General Fund shall be limited to the amount needed to sustain critical services and attend to emerging needs that cannot otherwise be sufficiently addressed with General Fund resources.
- D. When payroll expense tax proceeds decline or fall short of forecast, consideration shall be given to increasing General Fund support to programs and services that would otherwise rely upon funding from payroll expense tax proceeds.
  - Section 2. A new Section 5.38.105 is added to the Seattle Municipal Code as follows:

## 5.38.105 Payroll Expense Tax Revenue Stabilization Account

A Payroll Expense Tax Revenue Stabilization Account (PET RSA) is established within the JumpStart Payroll Expense Tax Fund (14500). The PET RSA is intended to cushion the City from unanticipated shortfalls in Payroll Expense Tax revenues. Consistent with this intent:

- A. The target level for balance for the PET RSA shall be equal to ten percent of forecast revenues;
- B. Appropriations from the PET RSA shall only be made when actual or forecast PET revenues fall below the levels anticipated in the Mayor's Proposed Budget for the year following, or assumed in the Adopted Budget for the current year;
- C. If the balance within the PET RSA is below the target level the Mayor's proposed budget shall include actual and planned appropriations to achieve that level within four years; and
- D. In addition to any direct appropriations to the PET RSA authorized by the annual budget, 50 percent of any unanticipated year-end fund balance within the JumpStart Payroll Expense Tax fund, after accounting for carryforward appropriations, encumbrances, and planned reserve amounts reflected, in the adopted budget, shall be transferred to the PET RSA, if the PET RSA balance is below the target level. If such a transfer would bring the balance of the PET RSA above the target level, the amount of this transfer shall be limited to the amount needed for the PET RSA balance to achieve the target level.

Section 3. Section 5.38.120 of the Seattle Municipal Code, enacted by Ordinance 126108, is repealed: ((5.38.120 Sunset

For all periods from January 1, 2021, through December 31, 2040, a payroll expense tax as imposed by this Chapter 5.38 is hereby levied. No business shall owe a payroll expense tax for payroll expenses after December 31, 2040, and this Chapter 5.38 shall be limited to determining and collecting the payroll expense tax due for all business activities prior to December 31, 2040.))

Section 4. Section 3.35.100 of the Seattle Municipal Code, enacted by Ordinance 126109, is repealed: ((3.35.100 Payroll Tax Oversight Committee

A. There is established an Oversight Committee for the purpose of providing oversight on the services

and programs supported by the tax in Chapter 5.38 and its impacts on the number of jobs and businesses in the City, and other data that directly relates to measuring the impact of the tax on the City's economy. The Oversight Committee shall provide an annual report that provides this information to the Mayor and the City Council. The Oversight Committee shall consult with the Coalition of City Unions, Small Business Advisory Council, Housing Levy Oversight Committee, the Green New Deal Oversight Board, and other oversight bodies that monitor programs and services similar to those supported by the tax. The Committee may elect officers and establish rules of procedure, including what shall constitute a quorum. The Director of Neighborhoods or such other department head as may be designated by the Mayor shall provide the Committee such information as is necessary for the Committee to determine the status of individual programs and projects.

B. The Oversight Committee shall consist of nine voting members, appointed to positions number 1 through 9.

1. Position 1 shall be a City employee appointed by the Mayor or designee; position 2 shall be a City employee appointed by the City Council; positions 3 through 9 shall be persons outside City government. Positions 3, 5, and 7 shall be appointed by the Mayor. Positions 4, 6, 8, and 9 shall be appointed by the City Council.

- 2. Positions 3 and 4 shall represent labor.
- 3. Positions 5 and 6 shall represent business.
- 4. Positions 7 and 8 shall represent community organizations that reflect the diversity of the City.
- 5. Position 9 shall represent communities that will benefit from the proposed spending.
- 6. The appointing authority may remove any member who is absent from two or more consecutive meetings without cause.

C. No more than one committee members appointed by the Mayor and no more than one committee members appointed by the City Council shall be an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109; or be a member of the

immediate family of, or an individual residing with, an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109; or be a person seeking or having an arrangement concerning future employment with an entity that receives or competes for funding under Ordinance 126109. For the purposes of this Section 3.35.100, an individual's "immediate family" means the individual's spouse, domestic partner, child, child of a spouse or domestic partner, sibling in law, parent, parent of a spouse or domestic partner, a person for whom the individual acts as a guardian, or a person claimed as a dependent on the individual's most recent federal income tax return. Subject to the preceding sentence and applicable law, an individual serving as an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109, or who has an interest in such an entity, shall not thereby be disqualified from serving on the Committee, but shall fully disclose any such relationships and shall not vote on any matter in which the interest of such entity is directly involved.

D. Upon the resignation, retirement, death, incapacity, or removal of a member, the authority appointing such member may appoint a replacement for the balance of the term.

E. The initial terms of positions 1, 3, 5, 7, and 9 shall be two years; the initial terms of positions 2, 4, 6, and 8 shall be three years; all subsequent terms shall be three years. Any vacancy in an unexpired term shall be filled in the same manner as the original appointment. A member whose term is ending may continue on an interim basis as a member with voting rights until such time as a replacement for that position has been appointed by the City Council or confirmed by the City Council.

F. Members shall serve without pay, except that members may request compensation of \$50 per hour served if participating on the committee presents a financial hardship. Upon such request, the Director of Neighborhoods is authorized to expend funds in the Department of Neighborhood's budget for this purpose. No money may be expended for services rendered prior to a request being filed with and approved by the Director.

Section 5. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and

File #: CB 120912, Version: 1			
1.04.070.			
Passed by the City Council the	day of _		2024, and signed by
me in open session in authentication of its p	passage this	day of	, 2024.
			_
	President	of the City Counc	il
Approved / returned unsigned /	vetoed this	day of	_, 2024.
	Bruce A. Hai	erall Mayor	
	Bluce A. Hai	iten, mayor	
Filed by me this day of _		, 2024.	
			_
	Scheereen De	edman, City Clerk	
(Seal)			

#### **SUMMARY and FISCAL NOTE**

Department:	Dept. Contact:	CBO Contact:
City Budget Office/Legislative	Ben Noble	Adam Schaefer

#### 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE relating to the Payroll Expense Tax; adjusting the allocation of tax proceeds; eliminating the Payroll Expense Oversight Committee; eliminating the sunset date for the Payroll Expense Tax; amending Section 5.38.055 of the Seattle Municipal Code; adding a new Section 5.38.105 to the Seattle Municipal Code; and repealing Sections 3.35.100 and 5.38.120 of the Seattle Municipal Code.

Summary and Background of the Legislation: The City Council passed the Payroll Expense Tax (PET), a tax on certain payroll expenses of businesses with payroll of \$7 million or higher, in 2020. That year, the Council adopted Resolution 31957 that outlined a specific spending plan for the use of revenues from the tax. In 2021, the City Council passed an ordinance (Ordinance 126393) creating a separate Fund in the City Treasury for tax proceeds, and prescribing how those proceeds could be spent in 2022 and beyond.

In 2020 and 2021, the City Council adopted one-time exceptions to the spending plan to allow a significant transfer of PET revenues to support General Fund activities. In 2022, the City Council adopted a two-year bill to again allow for a significant transfer of PET revenues to the General Fund. And in 2023, the City Council raised the PET rate and designated the additional funds to be used to support student mental health without amending the adopted spending plan to allow it. In short, the framework originally described by Resolution 31957 (2020) and codified by Ordinance 126393 (2021) has never been adhered to as City revenues and community needs coming out of the COVID-19 public health emergency have not aligned nor reverted to prepandemic levels. As the City heads into a new biennium, there is no realistic prospect that revenues and needs have reverted to a pre-pandemic level that would allow the allow the City to align with the original spending plan.

This proposed legislation respects the general intent of the Payroll Expense Tax by designating the proceeds primarily for the original categories of supporting affordable housing, economic revitalization efforts, advancing Green New Deal initiatives and goals, supporting the City's Equitable Development Initiative, student mental health and youth violence prevention (added by the City Council in 2023) and maintaining core City services, while also providing flexibility needed to meet the City's obligation to adopt a balanced budget. Consistent with the spending priorities originally established in Ordinance 126393, this legislation sets out percentage allocations designed to guide the use of PET revenues deployed in support of those original priorities. In recognition of the fact that relative priorities may shift over time, these percentage allocations are, however, established as guidelines, rather than prescriptive, binding restrictions.

Recognizing that Payroll Expense Tax proceeds have become a critical source of revenue to support the General Fund, as well as the previously identified spending categories, and that the programs and services that have become reliant on these proceeds will be needed into the foreseeable future, this legislation also eliminates the December 31, 2040 sunset date for the Payroll Expense Tax. This date was established in Ordinance 126108 that Council passed in 2020 to first authorize the tax.

Given the critical nature of Payroll Expense Tax proceeds, the legislation also establishes formal policies regarding the creation and maintenance of a Revenue Stabilization Account for the Payroll Expense Tax Fund. The legislation sets the target funding level for the reserve at 10% of annual revenues, with mechanisms established for both "voluntary" and automatic transfers into the Account.

This legislation also eliminates the Payroll Expense Tax Oversight Committee, which was established in code as part of the original tax legislation adopted in 2020. However, the Payroll Expense Tax spending plan has never been implemented in the way envisioned when it was adopted in 2020 due to the length and severity of the COVID-19 public health emergency and its impacts on the City's budget. A substantial portion of the revenue has been needed to maintain core City services in each budget since and the City's financial outlook makes that likely for years to come. The committee has never convened, but the Mayor's Proposed Budget includes \$100,000 to fund an independent consultant to evaluate the impacts of the tax and effectiveness of its investments.

2. CAPITAL IMPROVEMENT PROGRAM	
Does this legislation create, fund, or amend a CIP Project?	☐ Yes ⊠ No
3. SUMMARY OF FINANCIAL IMPLICATIONS	
Does this legislation have financial impacts to the City? As described above, this legislation would: modify the spending restrictions on Fax proceeds; establish a formal Revenue Stabilization Account; and eliminate that would have otherwise terminated the tax at the end of 2040.	-
3.d. Other Impacts	

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

No.

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

Please describe any financial costs or other impacts of *not* implementing the legislation. Not amending the prescription of Payroll Expense Tax proceeds means that the City Council will need to find alternative ways to balance the 2025 Adopted Budget, as required by state law.

### 4. OTHER IMPLICATIONS

- a. Please describe how this legislation may affect any departments besides the originating department.
  - Several departments currently receive Payroll Expense Tax proceeds. This legislation will provide the flexibility needed to fund previous investments made in many City departments.
- b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property. No.
- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
  - i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The potential implications of this legislation are unclear. While investments under the current spend plan may disproportionately impact BIPOC or other historically marginalized groups, the City services that might be preserved by this legislation may also service vulnerable and historically disadvantaged communities.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
- iii. What is the Language Access Plan for any communications to the public?
- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

N/A

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

  N/A
- e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?  $\rm N/A$

5. CI	HECKLIST
	Is a public hearing required?
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
6. ATTACHMENTS	

**Summary Attachments:** None.

Amendment 1 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

**Sponsor:** CM Morales

**Co-Sponsors:** CM Moore and CM Saka Keep Payroll Tax Oversight Committee

**Effect:** This amendment would keep the Payroll Tax Oversight Committee by removing the proposed repeal of Seattle Municipal Code Section 3.35.100. When the JumpStart Payroll Tax was first authorized, the City established a nine-person Oversight Committee "for the purpose of providing oversight on the services and programs supported by the tax in Chapter 5.38 and its impacts on the number of jobs and businesses in the City, and other data that directly relates to measuring the impact of the tax on the City's economy". In October 2023, the City Council appointed five members to the Committee. The Executive has never submitted candidates for appointment and the Committee has not met.

Amendment:

Remove Section 4 of Council Bill 120912, which reads as follows, and renumber subsequent sections appropriately.

Section 4. Section 3.35.100 of the Seattle Municipal Code, enacted by Ordinance 126109, is repealed:

((3.35.100 Payroll Tax Oversight Committee

A. There is established an Oversight Committee for the purpose of providing oversight on the services and programs supported by the tax in Chapter 5.38 and its impacts on the number of jobs and businesses in the City, and other data that directly relates to measuring the impact of the tax on the City's economy. The Oversight Committee shall provide an annual report that provides this information to the Mayor and the City Council. The Oversight

Committee shall consult with the Coalition of City Unions, Small Business Advisory Council,

Housing Levy Oversight Committee, the Green New Deal Oversight Board, and other oversight

bodies that monitor programs and services similar to those supported by the tax. The

Committee may elect officers and establish rules of procedure, including what shall constitute a

quorum. The Director of Neighborhoods or such other department head as may be designated

by the Mayor shall provide the Committee such information as is necessary for the Committee

to determine the status of individual programs and projects.

B. The Oversight Committee shall consist of nine voting members, appointed to positions number 1 through 9.

1. Position 1 shall be a City employee appointed by the Mayor or designee;

position 2 shall be a City employee appointed by the City Council; positions 3 through 9 shall be

persons outside City government. Positions 3, 5, and 7 shall be appointed by the Mayor.

Positions 4, 6, 8, and 9 shall be appointed by the City Council.

- 2. Positions 3 and 4 shall represent labor.
- 3. Positions 5 and 6 shall represent business.
- 4. Positions 7 and 8 shall represent community organizations that reflect the diversity of the City.
- 5. Position 9 shall represent communities that will benefit from the proposed spending.
- 6. The appointing authority may remove any member who is absent from two or more consecutive meetings without cause.

C. No more than one committee members appointed by the Mayor and no more than one committee members appointed by the City Council shall be an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109; or be a member of the immediate family of, or an individual residing with, an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109; or be a person seeking or having an arrangement concerning future employment with an entity that receives or competes for funding under Ordinance 126109. For the purposes of this Section 3.35.100, an individual's "immediate family" means the individual's spouse, domestic partner, child, child of a spouse or domestic partner, sibling-in-law, parent, parent of a spouse or domestic partner, a person for whom the individual acts as a guardian, or a person claimed as a dependent on the individual's most recent federal income tax return. Subject to the preceding sentence and applicable law, an individual serving as an officer, director, board member, trustee, partner, or employee of an entity that receives or competes for funding under Ordinance 126109, or who has an interest in such an entity, shall not thereby be disqualified from serving on the Committee, but shall fully disclose any such relationships and shall not vote on any matter in which the interest of such entity is directly involved.

D. Upon the resignation, retirement, death, incapacity, or removal of a member, the authority appointing such member may appoint a replacement for the balance of the term.

E. The initial terms of positions 1, 3, 5, 7, and 9 shall be two years; the initial terms of positions 2, 4, 6, and 8 shall be three years; all subsequent terms shall be three years. Any

wacancy in an unexpired term shall be filled in the same manner as the original appointment. A member whose term is ending may continue on an interim basis as a member with voting rights until such time as a replacement for that position has been appointed by the City Council or confirmed by the City Council.

\$50 per hour served if participating on the committee presents a financial hardship. Upon such request, the Director of Neighborhoods is authorized to expend funds in the Department of Neighborhood's budget for this purpose. No money may be expended for services rendered prior to a request being filed with and approved by the Director.))

Amendment 2 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

**Sponsor:** CM Morales

Co-Sponsors: CM Moore and CM Saka

Limit use of JumpStart for the General Fund and increase funding for JumpStart priorities

**Effect:** This amendment would establish the following spending priorities for JumpStart proceeds in 2027 and beyond:

- 20% for General Fund
- Required contributions to the Revenue Stabilization Account
- Remaining proceeds allocated to the current JumpStart priorities, including Student
   Mental Health and Youth Violence Prevention

The General Fund financial plan currently projects a General Fund deficit of approximately \$100 million, after a transfer of \$233 million from the JumpStart Fund. This amendment would limit that transfer to ~\$97 million, increasing funding available for JumpStart priorities by as much as \$136 million, to a total of ~\$386 million. By implication, this amendment would also increase the projected General Fund deficit by \$136 million.

Amendment: Section 1 of CB 120912 would be amended as follows:

5.38.055 Payroll expense tax—Allocation of proceeds

\*\*\*\*\*\*

B. The For the 2025 and 2026 budget, the following percentage amounts shall guide, but not constrain, the total combined funding allocated each year to Administration, Affordable

Housing and Associated Services, the Equitable Development Initiative, Economic Development and Revitalization, and Investments in the City's Green New Deal program:

- 1. Administration up to five percent;
- 2. Affordable Housing and Associated Services 62 percent;
- 3. The Equitable Development Initiative nine percent;

- 4. Economic Development and Revitalization 15 percent; and
- 5. Investments in the City's Green New Deal Program nine percent.

C. Allocations For the 2025 and 2026 budget, allocations of payroll expense tax proceeds to programs and services supported by the City's General Fund shall be limited to the amount needed to sustain critical services and attend to emerging needs that cannot otherwise be sufficiently addressed with General Fund resources.

<u>D. For the 2027 budget and subsequent budgets, payroll expense tax proceeds shall be allocated as follows:</u>

- 1. Programs and services supported by the City's General Fund 20 percent;
- 2. Investments in youth mental health early intervention and treatment, youth safety in and around schools, and access to youth enrichment programs known to prevent adverse mental health outcomes \$20 million;
- 3. Contributions to the Payroll Expense Tax Revenue Stabilization Account consistent with Section 5.38.105;
- 4. Remaining tax proceeds allocated for the other allowable uses identified in subsection 5.38.055.A and apportioned among them as follows:

Administration – up to five percent;

<u>Affordable Housing and Associated Services – 62 percent:</u>

The Equitable Development Initiative – nine percent;

Economic Development and Revitalization – 15 percent; and

<u>Investments in the City's Green New Deal Program – nine percent.</u>

<u>■E</u>. When payroll expense tax proceeds decline or fall short of forecast, consideration shall be given to increasing General Fund support to programs and services that would otherwise rely upon funding from payroll expense tax proceeds.

## Amendment 3 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

Sponsor: CM Moore

Co-Sponsors: CM Morales and CM Saka

Limit use of JumpStart proceeds for the General Fund, increase funding for affordable housing, and restore the sunset

#### Effects:

- 1. This amendment would establish the following spending priorities for JumpStart proceeds in 2027 and beyond:
  - 2.5% to be transferred to the General Fund Revenue Stabilization Account.
  - 42.5% for the General Fund, with the City's commitment to Equitable Development, Economic Development, the Green New Deal, and Student Mental Health and Youth Violence Prevention guiding the allocation of these dollars.
  - 55% for Affordable Housing.

In 2027, the General Fund financial plan currently projects a General Fund deficit of approximately \$100 million, after a transfer of \$233 million from the JumpStart Fund. This amendment would limit that transfer to ~\$217 million and provide as much as \$266 million of JumpStart funding for affordable housing. This amendment would not provide funding for the other JumpStart priorities and would also increase the projected General Fund deficit by \$16 million.

- 2. Eliminate the automatic transfer of unanticipated year-end JumpStart Fund Balance to the JumpStart Revenue Stabilization Account.
- 3. Keep the December 31, 2040 sunset date for the JumpStart Payroll Expense Tax by removing the proposed repeal of Seattle Municipal Code Section 5.38.120.

Amendment

## **Changing JumpStart Spending Policies:**

Amend Section 1 of Council Bill 120912 as follows:

5.38.055 Payroll expense tax—Allocation of proceeds

\*\*\*\*\*

B. The For the 2025 and 2026 budgets, the following percentage amounts shall guide, but not constrain, the total combined funding allocated each year to Administration, Affordable Housing and Associated Services, the Equitable Development Initiative, Economic Development and Revitalization, and Investments in the City's Green New Deal program:

- 1. Administration up to five percent;
- 2. Affordable Housing and Associated Services 62 percent;
- 3. The Equitable Development Initiative nine percent;
- 4. Economic Development and Revitalization 15 percent; and
- 5. Investments in the City's Green New Deal Program nine percent.

C. Allocations For the 2025 and 2026 budgets, allocations of payroll expense tax proceeds to programs and services supported by the City's General Fund shall be limited to the amount needed to sustain critical services and attend to emerging needs that cannot otherwise be sufficiently addressed with General Fund resources.

D. For the 2027 budget and subsequent budgets, payroll expense tax proceeds shall be allocated as follows:

- 1. Contributions to the General Fund Revenue Stabilization Fund established in Section 5.80.020 2.5 percent;
- 2. Programs and services supported by the City's General Fund 42.5 percent.

  The City's commitment to the Equitable Development Initiative, Economic Development and

Revitalization, the City's Green New Deal program, and Student Mental Health and Youth

Violence Prevention should guide the allocation of these dollars; and

3. Affordable Housing and Associated Services – 55 percent.

D. When payroll expense tax proceeds decline or fall short of forecast, consideration shall be given to increasing General Fund support to programs and services that would otherwise rely upon funding from payroll expense tax proceeds.

Eliminate the automatic transfer of unanticipated year-end JumpStart Fund Balance to the JumpStart Revenue Stabilization Account:

Amend Section 2 of Council Bill 120912 as follows:

5.38.105 Payroll Expense Tax Revenue Stabilization Account
\*\*\*\*\*\*\*

budget, 50 percent of any unanticipated year end fund balance within the JumpStart Payroll

Expense Tax fund, after accounting for carryforward appropriations, encumbrances, and

planned reserve amounts reflected, in the adopted budget, shall be transferred to the PET RSA,

if the PET RSA balance is below the target level. If such a transfer would bring the balance of the

PET RSA above the target level, the amount of this transfer shall be limited to the amount

needed for the PET RSA balance to achieve the target level.

Keep the December 31, 2040 sunset date for the JumpStart Payroll Expense Tax by removing the proposed repeal of Seattle Municipal Code Section 5.38.120:

Amend the title of Council Bill 120912 as follows:

AN ORDINANCE relating to the Payroll Expense Tax; adjusting the allocation of tax proceeds; eliminating the Payroll Expense Oversight Committee; eliminating the sunset date for the Payroll Expense Tax; amending Section 5.38.055 of the Seattle Municipal Code; adding a new Section 5.38.105 to the Seattle Municipal Code; and repealing Sections 3.35.100 and 5.38.120 of the Seattle Municipal Code.

Remove Section 3 of Council Bill 120912, which reads as follows, and renumber subsequent sections appropriately.

Section 3. Section 5.38.120 of the Seattle Municipal Code, enacted by Ordinance 126108, is repealed:

## ((<del>5.38.120 Sunset</del>

For all periods from January 1, 2021, through December 31, 2040, a payroll expense tax as imposed by this Chapter 5.38 is hereby levied. No business shall owe a payroll expense tax for payroll expenses after December 31, 2040, and this Chapter 5.38 shall be limited to determining and collecting the payroll expense tax due for all business activities prior to December 31, 2040.))

Amendment 4 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

Sponsor: CM Kettle

Co-Sponsors: CM Rivera and CP Nelson

Keep JumpStart Payroll Expense Tax sunset date

**Effect:** This amendment would keep the December 31, 2040 sunset date for the JumpStart Payroll Expense Tax by removing the proposed repeal of Seattle Municipal Code Section 5.38.120.

Amendment:

Amend the title of Council Bill 120912 as follows:

AN ORDINANCE relating to the Payroll Expense Tax; adjusting the allocation of tax proceeds; eliminating the Payroll Expense Oversight Committee; eliminating the sunset date for the Payroll Expense Tax; amending Section 5.38.055 of the Seattle Municipal Code; adding a new Section 5.38.105 to the Seattle Municipal Code; and repealing Sections 3.35.100 and 5.38.120 of the Seattle Municipal Code.

Remove Section 3 of Council Bill 120912, which reads as follows, and renumber subsequent sections appropriately.

Section 3. Section 5.38.120 of the Seattle Municipal Code, enacted by Ordinance 126108, is repealed:

## ((5.38.120 Sunset

For all periods from January 1, 2021, through December 31, 2040, a payroll expense tax as imposed by this Chapter 5.38 is hereby levied. No business shall owe a payroll expense tax for payroll expenses after December 31, 2040, and this Chapter 5.38 shall be limited to

determining and collecting the payroll expense tax due for all business activities prior to

December 31, 2040.))

# Amendment 5 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

**Sponsor:** CM Strauss

Co-Sponsors: CM Moore and CM Woo

More clearly express legislative intent regarding the use of JumpStart Proceeds

**Effect:** More clearly express the legislative intent that JumpStart proceeds can only be used to fund the set of activities specified in Section 1.

Amendment: Section 1 of CB 120912 would be amended as follows:

# 5.38.055 Payroll expense tax—Allocation of proceeds

A. Payroll expense tax proceeds may shall be allocated, consistent with RCW

35.32A.030, to support the following City activities:

\* \* \*

## Amendment 6 Version 1 to CB 120912 Payroll Expense Tax 2024 Modifications

**Sponsor:** CM Strauss

Co-Sponsors: CM Moore and CM Woo

Preclude use of JumpStart Revenues for the General Fund beginning in 2029

**Effect:** Remove support of the General Fund as an allowed use of the JumpStart revenues after January 1, 2029.

Given current revenue and spending forecasts, this will have the effect of adding ~\$234 million to the General Fund deficit in 2029.

Amendment: Section 1 of CB 120912 would be amended as follows:

## 5.38.055 Payroll expense tax—Allocation of proceeds

A. Payroll expense tax proceeds may be allocated, consistent with RCW 35.32A.030 to support the following City Activities:

\* \* \*

6. Programs Until January 1, 2029, programs and services supported by the City's

**General Fund**;

\* \* \*

# SEATTLE CITY COUNCIL



# Legislation Text

File #: CB 120906, Version: 1	
	CITY OF SEATTLE
OI	DINANCE

COUNCIL BILL

AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements, for the year beginning on the first day of January 2025; and ratifying and confirming certain prior acts.

# BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. General Municipal and Firefighters' Pension

A. There is levied a tax on all taxable property, both real and personal, within The City of Seattle and subject to taxation under the laws of the State of Washington in the amount of \$1,080,637,191, which is calculated as \$3.60 per \$1,000 of estimated assessed value of all taxable property in the city. This tax is levied for the purpose of raising revenue to finance the various departments and activities of the municipal government of The City of Seattle for the fiscal (calendar) year 2025. The following sentence is provided for information only. This levy has been calculated at the following dollar rates per \$1,000 of assessed value: \$3.375 for general municipal purposes as allowed by RCW 84.52.043 (which includes up to \$0.225 for the Firemen's Pension Fund as allowed by RCW 41.16.060); and \$0.225 for general municipal purposes and the Firemen's Pension Fund as allowed by RCW 41.16.060. This levy includes an amount of \$100,000 or the highest lawful amount as the King County Assessor may certify, whichever is higher, to recover amounts refunded within the preceding 12 months. This levy also includes an amount of \$187,000,000 for transportation purposes in accordance with Ordinance 127053; an amount of \$3,000,000 for election vouchers funding purposes in accordance with Resolution 31601 and Section 2 of Initiative 122; an amount of

\$91,184,581 for education purposes in accordance with Ordinance 125604; an amount of \$31,920,296 for library maintenance and services in accordance with Ordinance 125809; and an amount of \$138,608,596 for low-income housing purposes in accordance with Ordinance 126837.

B. If the total of the amounts of taxes stated in subsection 1.A or the total of the tax rate stated in subsection 1.A would be in excess of any maximum allowed by law, then such taxes shall be reduced to the maximum amount allowed. The maximum amount allowed by law includes the maximum amount of regular property taxes approved by vote of the people of The City of Seattle pursuant to RCW 84.55.050. For purposes of this subsection, the maximum amount of regular property taxes is determined by the King County Assessor as follows. First, the Assessor determines the amount of regular City property taxes that could be levied for collection in 2025 had the voters approved none of the levy lid lift measures submitted pursuant to RCW 84.55.050, Resolution 31601 and Section 2 of Initiative 122, and Ordinances 127053, 125604, 125809, and 126837. This amount is computed by the Assessor by multiplying the amount of general-purpose regular property taxes levied for collection in 2024 by a limit factor. The limit factor is the lesser of 101 percent or 100 percent plus the rate of inflation, unless, pursuant to RCW 84.55.0101, the Council finds that there is a substantial need to use and approves the use of 101 percent as the regular property tax limit factor. Second, the Assessor adds the levy for tax refunds authorized by RCW 84.68.040, RCW 84.69.180, and RCW 84.55.070; plus the allowance authorized by RCW 84.55.010 for new construction, increases in assessed value due to construction of electric generation wind turbine facilities classified as personal property, improvements to property, and any increase in the assessed value of state-assessed property. Then, to that total amount is added the five dollar amounts set forth in the last sentence of subsection 1.A authorized for 2025 collection in the approvals given by the voters of the City pursuant to RCW 84.55.050 and those enumerated ordinances.

Section 2. Voter-approved excess taxes for bonds. In addition, a further tax is levied to raise revenue to provide for the interest on and redemption of voter-approved general obligation bonds for the fiscal year 2025 in the amount of \$16,164,900. This tax is applicable to all taxable property within The City of Seattle.

Section 3. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, subsection, or portion of this ordinance, or the invalidity of the application thereof to any person, property, or circumstance, shall not affect the validity of the remainder of this ordinance or the validity of its application to other persons, property, or circumstances.

Section 4. Any act pursuant to the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 5. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed	by the City Council the _	day of _		, 2024, and sig	gned by
me in open ses	sion in authentication of it	ts passage this	day of		, 2024.
		President	of the C	City Council	
Approved /	returned unsigned /	vetoed this	day of	, 2024.	

Bruce A. Harrell, Mayor

Filed by me this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 2024.

File #: CB 120906, Version: 1	
	Scheereen Dedman, City Clerk
(Seal)	

## SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
CBO	Dave Hennes	Alexandria Zhang

## 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements, for the year beginning on the first day of January 2025; and ratifying and confirming certain prior acts.

**Summary and Background of the Legislation:** This ordinance imposes the City's property tax for 2025 to pay for City government activities and for general obligation bond interest and redemption.

RCW 84.55.010 provides that the City may, with a simple majority vote of the Council, levy a property tax increase equal to inflation but not greater than a 1% increase over the prior year's regular property tax collection. If inflation is lower than 1%, the law requires a majority plus one vote, with a finding of substantial need, to have a tax increase exceed inflation to the maximum of 1%. Inflation is measured by the implicit price deflator for the United States published in September. In most years, the inflation rate will exceed 1%. This year the rate prior to revision is 2.3%. Thus, the attached Bill does not contain, and the Council will not need to make a finding of substantial need with approval by a majority plus one vote to provide for the use of 101% as the regular property tax limit factor. The Council may not increase regular property taxes above 1% without a vote of the people.

Other than the 1% increase in the regular non-voted current expense property tax levy proposed in the attached Bill, the same 1% increase is applied to the Families, Education, Preschool and Promise levy lid lift and the Library Services levy lid lift per the terms of their respective ordinances. All other lid lifts are flat amounts year over year. The current 9-year Transportation lid lift (Ord. 124796) expires in 2024. Based on voter approval, the City's regular levy includes for 2025 collection, the new Transportation levy lid lift with a first-year levy amount of \$187,000,000. Altogether, these changes result in an overall increase from 2024 of \$88,638,930, which does not include changes in the excess levy for redemption of general obligation bonds, the "refund fund levy" or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or increases in the value of state-assessed property.

It also does not include levy amounts for the Metropolitan Parks District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of \$0.75 per \$1,000 assessed value is outside of the City's statutory

rate limit of \$3.60 per \$1,000 assessed value. The MPD began collecting tax revenues in the 2016 tax collection year.

Additionally, this ordinance includes a levy of \$16,164,900 for interest on and redemption of voter-approved general obligation bonds for the fiscal year 2025, a decrease of \$2,000 from the amount levied for collection in 2024. This amount includes the payment amount against the Seawall bond.

2. CAPITAL IMPROVE	2. CAPITAL IMPROVEMENT PROGRAM					
Does this legislation creat	Does this legislation create, fund, or amend a CIP Project?					
3. SUMMARY OF FINA	NCIAL IMI	PLICATIONS	5			
Does this legislation have	financial imp	pacts to the Ci	ity?		⊠ Yes □ No	
Expenditure Change (\$); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.	
Expenditure Change (\$); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.	
	I	1	1	•		
Revenue Change (\$);	2025	2026 est.	2027 est.	2028 est.	2029 est.	
General Fund	<b>\$0.79m</b>	\$0.80m	\$0.81m	\$0.81m		
Revenue Change (\$);	2025	2026 est.	2027 est.	2028 est.	2029 est.	
Other Funds	\$1.22m	\$1.23m	\$1.24m	\$1.26m		
Number of Positions	2025	2026 est.	2027 est.	2028 est.	2029 est.	
Total FTE Change	2025	2026 est.	2027 est.	2028 est.	2029 est.	
L	I	l	I	I	<u>I</u>	

## 3.b. Revenues/Reimbursements

 $oxed{\boxtimes}$  This legislation adds, changes, or deletes revenues or reimbursements.

# **Anticipated Revenue/Reimbursement Resulting from This Legislation:**

Fund Name and Number	Dept	Revenue Source	2024 Revenue	2025 Estimated Revenue
00100 General Fund	General Fund	Property Tax	\$320,784,992	\$329,088,322
10398 Move Seattle Levy Fund	Transportation	Property Tax	\$102,871,387	\$0

16418/16419 2016 Housing Levy Capital Fund/2016 Levy O&M Fund	Office of Housing	Property Tax	\$138,608,596	\$138,608,596
18200 2019 Library Levy Fund	Seattle Public Library	Property Tax	\$31,604,253	\$31,920,296
12300 Election Vouchers Fund	Ethics & Elections Commission	Property Tax	\$3,000,000	\$3,000,000
17871 Families, Education, Preschool and Promise Fund	Dept. of Education & Early Learning	Property Tax	\$90,281,763	\$91,184,581
10XXX 2025 Transportation Levy	Transportation	Property Tax	\$0	\$187,000,000
20140 UTGO Bond Interest & Redemption Fund	FAS	Property Tax	\$16,162,900	\$16,164,900
TOTAL			\$703,313,892	\$796,966,695

#### **Revenue/Reimbursement Notes:**

# 3.d. Other Impacts

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

No.

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

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

Without this legislation, no **increase** in property tax revenue, other than that resulting from a voted levy lid lift, new construction, improvements to property, construction of wind turbine facilities classified as personal property, and any increase in the value of state-assessed property, may be authorized. The cost of not implementing this legislation is the 1% increase over the

2024 current expense levy, Families, Education, Preschool and Promise levy lid lift and Library Services levy lid lift, estimated to be \$2.01 million. If not passed, the County Assessor will levy the same amounts (general expense and levy lid lifts) as levied for the 2024 tax collection year plus any newly voter-approved levy lid lifts (of which there are none in 2025), amounts resulting from new construction, improvements to property, construction of wind turbine facilities classified as personal property, and any increase in the value of state-assessed property.

# 4. OTHER IMPLICATIONS

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

See the "Anticipated Revenue" Table above for affected departments.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No.

- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
  - i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The revenues generated through the property tax, both general expense and levy lid lifts for particular purposes, support a broad range of government services, many of which support vulnerable or historically disadvantaged communities. This legislation has no policy or program implementation ramifications affecting vulnerable or historically disadvantaged communities beyond providing the underlying funding that supports City programs. Increases in taxes may disproportionately affect low-income individuals.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
- iii. What is the Language Access Plan for any communications to the public?

N/A.

- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effects on carbon emissions.

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

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effect.

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

N/A.

5. CH	IECKLIST
$\boxtimes$	Is a public hearing required?
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
$\boxtimes$	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
6. AT	TACHMENTS

**Summary Attachments:** None.



600 Fourth Ave. 2nd Floor

Seattle, WA 98104

# SEATTLE CITY COUNCIL



# **Legislation Text**

File #: CB 120907, Version: 1

#### CITY OF SEATTLE

ORDINANCE _	
COUNCIL BILL	

- AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2025, representing an increase above the regular property taxes levied for collection in 2024; and ratifying and confirming certain prior acts.
- WHEREAS, to increase regular property taxes, RCW 84.55.120, since the approval of "Referendum 47" on November 4, 1997, requires the City to enact a separate ordinance indicating the change in taxes from the previous year in terms of percentage and total amount; and
- WHEREAS, The City of Seattle proposes to make its regular property tax levy for collection in 2025 in the amount reflected in the companion ordinance to this bill, which is commonly known as the "Long" Property Tax Ordinance"; and
- WHEREAS, the Long Property Tax Ordinance for 2025 authorizes an increase above the amount of regular property taxes levied for collection in 2024; and
- WHEREAS, pursuant to RCW 84.55.120, after proper notice was given, the City Council held public hearings on October 16, 2024, and November 12, 2024, to consider The City of Seattle's 2025 budget and the regular property tax levy to support it; and
- WHEREAS, notice of the City Council's consideration of this ordinance has been provided in the usual manner for other proposed City ordinances; NOW, THEREFORE,

# BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Regular property taxes for collection in 2025 are authorized in the amount reflected in the ordinance introduced as Council Bill 120906. Not including increases resulting from the addition of new

construction, construction of wind turbine facilities classified as personal property, improvements to property, and any increase in the value of state-assessed property, the regular property tax levy for 2025 collection represents an increase above regular property taxes levied for collection in 2024 (excluding the "refund fund levy" in both instances) of \$88,638,930, which is a 12.74 percent increase. These regular property tax levies for collection in 2024 and 2025 include regular property tax "levy lid lifts" previously approved by the voters of The City of Seattle.

Section 2. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

	Passed by	the City Council the	day of		, 2024, and sign	ned by
me in	n open sessio	on in authentication of it	s passage this	day of		_, 2024
			President	of the	City Council	
			Tresident	or the v	City Council	
A	approved /	returned unsigned /	vetoed this	_ day of	, 2024.	

Bruce A. Harrell, Mayor

filed by me this	day of _	, 2024.
		Scheereen Dedman, City Clerk

## **SUMMARY and FISCAL NOTE**

Department:	Dept. Contact:	CBO Contact:
СВО	Dave Hennes	Alexandria Zhang

# 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2025, representing an increase above the regular property taxes levied for collection in 2024; and ratifying and confirming certain prior acts.

**Summary and Background of the Legislation:** This legislation, commonly known as the "Short Property Tax Ordinance" reflects changes in the regular property taxes in terms of dollars and percentages. It is a companion to the ordinance authorizing Seattle's property tax levies, commonly known as the "Long Property Tax Ordinance."

Since the approval of Referendum 47 in November 1997, state law has required that taxing jurisdictions adopt, by a majority of their legislative body, a separate ordinance authorizing regular property tax increases, other than increases due to certain excluded assessed property values identified below. The ordinances must show the authorized increase in terms of both dollars and percentages. Due to the exclusion of increases due to new construction, construction of wind turbine facilities classified as personal property, improvements to property, the value of state-assessed property, and refund adjustments to the levy amount, the actual year-over-year change in the City's regular levy will differ from the calculated change in this legislation. Seattle's Long Property Tax legislation, which is the authorizing legislation for the City's property tax levy, provides a more detailed description of Seattle's actual property tax levy and revenues.

The City of Seattle's 2024 levy for collection in 2025 includes a first-year levy amount of \$187,000,000 for the recently approved Transportation levy lid lift. The current 2016 "Move Seattle" Transportation lid lift expired in 2024. Additionally, due to the 1 percent increase in the regular non-voted property tax levy, the Families, Education, Pre-School and Promise lid lift and the Library Services levy lid lift proposed in the attached Bill, the City of Seattle's 2024 levy for collection in 2025 represents an increase of \$88,638,930 (12.74%) from 2024. As noted above, this does not include the "refund fund levy," or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or an increase in the value of state-assessed property.

2. CAPITAL IMPROVEMENT PROGRAM	
Does this legislation create, fund, or amend a CIP Project?	☐ Yes ⊠ No

## 3. SUMMARY OF FINANCIAL IMPLICATIONS

## Does this legislation have financial impacts to the City?

**X** Yes **No** No

Please see the Fiscal Note to the 2025 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

## 3.d. Other Impacts

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

Please see the Fiscal Note to the 2025 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

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

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

Please see the Fiscal Note to the 2025 Long Property Tax Ordinance, which authorizes the City's actual property tax levies.

## 4. OTHER IMPLICATIONS

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

See the "Anticipated Revenue" Table above for affected departments.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No.

- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
  - i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The revenues generated through the property tax, both general expense and levy lid lifts for particular purposes, support a broad range of government services, many of which support vulnerable or historically disadvantaged communities. This legislation has no policy or program implementation ramifications affecting vulnerable or historically disadvantaged communities beyond providing the underlying funding that supports City programs. Increases in taxes may disproportionately affect low-income individuals.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
- iii. What is the Language Access Plan for any communications to the public?

N/A.

- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effects on carbon emissions.

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

Neither. This legislation only provides authorization to collect property taxes. It has no direct policy or programmatic effect.

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

N/A.

**Summary Attachments:** None.

5. CI	HECKLIST
	Is a public hearing required?
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
$\boxtimes$	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
6. A	TTACHMENTS

# SEATTLE CITY COUNCIL

# **Legislation Text**

File #: CB 120905, Version: 1

#### **CITY OF SEATTLE**

ORDINANCE	
COUNCIL BILL	

- AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2025; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.
- WHEREAS, in accordance with RCW 35.32A.030, the Mayor submitted a proposed budget for 2025 to the City Council; and
- WHEREAS, the Mayor submitted a list of proposed position modifications as part of the 2025 Proposed Budget; and
- WHEREAS, by Resolution 24964, the City Council adopted the concept of implementing the City's Capital Improvement Program through appropriations in a budget adopted annually to the greatest extent feasible; and
- WHEREAS, the proposed budget for 2025 includes certain appropriations for capital programs that are described in the 2025-2030 Proposed Capital Improvement Program; and
- WHEREAS, the City's 2025-2030 Capital Improvement Program, in conjunction with the Capital Facilities,

  Utilities, and Transportation Elements of the Comprehensive Plan, is in accordance with the State

  Growth Management Act; NOW, THEREFORE,

## BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1.

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

B. The appropriations for the budget control levels in Attachment A to this ordinance, as restricted by the budget provisos included in Clerk File (C.F.) 314539, are adopted as the City's annual budget for 2025. If a budget proviso refers to a City Council committee, and a committee by that name ceases to exist, the reference shall be to the successor committee with policy oversight of the same subject matter area.

C. The appropriation for each budget control level in Attachment A to this ordinance may be used only for the purpose listed in Attachment A for that budget control level, unless transferred pursuant to Seattle Municipal Code (SMC) Sections 3.14.210-240. Use of any amount of any appropriation restricted by one or more of the provisos in C.F. 314539 for any purpose other than that stated, or for any purpose expressly excluded, or in violation of any condition specified by proviso, whether by transfer pursuant to SMC 3.14.220 or by any other means, is prohibited.

D. In addition to each budget control level in Attachment A to this ordinance, any budget control level created by a previous budget, for which appropriations remain that have not lapsed, is part of the 2025 budget and the un-lapsed appropriations for that budget control level are subject to the restrictions in subsection 1.C of this ordinance. These un-lapsed appropriations continue to be subject to any provisos previously placed on them that have yet to be removed or satisfied.

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

F. Unspent funds for the following Budget Control Levels, appropriated by subsection 1.B of this ordinance, shall carry forward to subsequent fiscal years until they are exhausted or abandoned by ordinance:

Department	Fund	Budget Program	Budget Summary Level/BCL Code
Executive (Office of Housing)	14500 - Payroll Expense Tax	Homeownership	Homeownership & Sustainability (14500-BO-HU-2000)

File #: CB 120905, Version: 1

Executive (Office of Housing)	16400 - Low Income Housing Fund	N/A	Homeownership & Sustainability (16400-BO-HU-2000)
Executive (Office of Housing)	14500 - Payroll Expense Tax	Multifamily Lending	Multifamily Housing (14500-BO -HU-3000)
Executive (Office of Housing)	16400 - Low Income Housing Fund	N/A	Multifamily Housing (16400-BO -HU-3000)

G. The revenue estimates for 2025 contained in the Mayor's 2025 Proposed Budget, filed in C.F. 314537, as modified by the changes of the City Council in C.F. 314539, are adopted.

Section 2. The "CIP Project Pages" of the 2025-2030 Proposed Capital Improvement Program submitted by the Mayor, filed in C.F. 314538, as modified by the changes of the City Council in C.F. 314539, are adopted as the City's six-year Capital Improvement Program (CIP).

Section 3.

A. The officer and employee position modifications in Attachment B to this ordinance, including the creation of some positions exempt from civil service, are adopted effective January 1, 2025.

B. The City, by enacting Ordinance 127079, established a position list effective as of January 1, 2024. Subsection 3.A of this ordinance modifies that list. It is anticipated that the Seattle Department of Human Resources will submit a proposed list of the City's regular positions for each department or office as of January 1, 2025 to the City Council for possible action in 2025. The proposed list should reflect: (i) the modifications made in subsection 3.A of this ordinance that take effect on January 1, 2025; (ii) the reclassifications of regular positions made by the Human Resources Director from January 1, 2024, through December 31, 2024; and (iii) the creation, modification, or abrogation of regular positions, by ordinance, that took effect from January 1, 2024, through December 31, 2024.

Section 4.

A. Subject to the conditions in Section 1 of this ordinance, the appropriation of money in the budget

adopted by this ordinance, for a budget control level that includes a program or project assigned a project identification number in the 2025-2030 Adopted CIP, constitutes authority for the designated City department, commission, or office (after compliance with the State Environmental Policy Act) to acquire personal property; obtain options to acquire real property; negotiate to acquire right-of-way and other real property interests; prepare plans and designs; demolish, construct, or make improvements; and obtain any ancillary services, including, without limitation, planning, engineering, design, appraisal, escrow, title insurance, construction, inspection, environmental audits, and remediation appraisals or other reviews; all in order to carry out the project or program substantially as described in the 2025-2030 Adopted CIP. Each department may obtain the authorized services or property using City staff or by contract as authorized in subsection 4.J of this ordinance. If projects or programs are identified in the 2025-2030 Adopted CIP to be carried out by other entities wholly or in part with City funds, the appropriation constitutes authority to provide such funds to such other entities for such purposes, subject to applicable laws and ordinances.

B. None of the appropriations in the 2025 Adopted Budget may be spent on capital projects or programs unless the projects or programs are specifically identified and assigned a project identification number in the 2025-2030 Adopted CIP or are added to the 2025-2030 Adopted CIP by a future amending ordinance.

C. Without future Council authorization by ordinance, expenditures in 2025 on any project or program identified and assigned a project identification number in the 2025-2030 Adopted CIP for Seattle City Light, Seattle Public Utilities, or the Seattle Department of Transportation, other than expenditures pursuant to unspent capital appropriations carried forward from 2024 into 2025 in accordance with RCW 35.32A.080 and allocated to the same project or program, shall not exceed by more than \$1,000,000 the amount shown as the Appropriations Total in the 2025 column for that project or program in the Adopted CIP, as that amount may be amended by ordinance. The City Budget Office shall certify to the Chair of the City Council Budget Committee a list of those unspent capital appropriations not subject to the expenditures restriction imposed by this subsection by May 1, 2025, and shall also file the list with the City Clerk. The list shall include the project

identification number and the dollar amount by project or program not subject to the expenditure restriction, at minimum.

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

E. The 2025-2030 Adopted CIP is part of the 2025 Adopted Budget and identifies, among other projects, those capital projects funded wholly or in part from the proceeds of the taxes authorized in RCW 82.46.010 and/or RCW 82.46.035, and/or from the proceeds of bonds, for the repayment of which tax revenues under RCW 82.46.010 and/or RCW 82.46.035 have been pledged. Such taxes are intended to be in addition to other funds that may be reasonably available for such capital projects.

F. The portions of the 2025-2030 Adopted CIP pertaining to Seattle City Light and Seattle Public Utilities, as those portions of the 2025-2030 Adopted CIP may be amended from time to time, are adopted as systems or plans of additions to, and betterments and extensions of, the facilities, physical plants, or systems of Seattle City Light and Seattle Public Utilities, respectively.

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

H. Except as limited by this section or by Section 1 of this ordinance or by any other ordinance, the funds appropriated in the 2025 Adopted Budget are subject to transfer for use with other projects as provided in SMC Sections 3.14.210-240.

I. The Mayor, or, at the Mayor's request, the head of the department that is designated to carry out a project for and on behalf of The City of Seattle, is authorized to submit applications as may be deemed appropriate to the United States of America, or any of its departments, and the State of Washington, or any of its departments, for financial assistance in carrying out the authorized projects included in the 2025-2030

Adopted CIP; to make for and on behalf of the City all assurances, promises, representations, and consent to suit, and/or covenants to comply with any applicable regulations of the United States relating to implementation of the projects; to act in connection with the applications as the authorized representative of the City; to provide additional information as may be required; and to prepare plans for implementation of terms and conditions as may accompany financial assistance, provided that the submission of an application shall not result in the making of a contract, in incurring of any indebtedness, or in the acceptance of moneys imposing any duties or obligations upon the City except as is authorized by this or another ordinance.

J. The Director of Transportation, the Superintendent of Parks and Recreation, the Director of the Office of Arts and Culture, the General Manager and Chief Executive Officer of City Light, the General Manager and Chief Executive Officer of Seattle Public Utilities, the Director of the Department of Finance and Administrative Services, the City Librarian, the Chief Technology Officer, and the Director of the Seattle Center Department are authorized to negotiate for and enter into non-public works contracts, within their appropriation authority, to obtain property and services authorized in Section 4 of this ordinance to carry out those capital projects and programs included in the 2025-2030 Adopted CIP and assigned to their respective departments or offices.

Section 5. The Mayor and the City Council find that the General Fund's 2025 contribution to the Park and Recreation Fund exceeds the requirements established in Article XI, Section 3 of the City Charter.

Section 6. Pursuant to the requirements of Ordinance 117216, Ordinance 118814, Ordinance 122293, Ordinance 122859, Ordinance 123459, Ordinance 124057, Ordinance 124640, and Ordinance 125190, the City in subsection 1.B of this ordinance and Attachment A to this ordinance appropriates to the Firefighters' Pension Fund ("the Fund") \$26,470,724, of which \$25,168,305 comes from General Fund resources. No beneficiary of the Fund has a vested contractual right to the appropriation of the foregoing amount or any amount appropriated by the City to the Fund.

The Mayor and the City Council, under the authority granted by RCW 41.16.060, find that the General

Fund's 2025 contribution to the Fund is equal to \$0.084 per \$1,000 of assessed value and provides, in accordance with the 2024 Actuarial Report on the condition of the Fund received from a qualified actuary dated May 31, 2024, together with other amounts appropriated by the City for the Fund, an amount equal to or greater than the estimated demands on the fund for 2025 and maintains the actuarial soundness of the Fund as it prevents recording a positive net pension obligation for the Fund.

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

Section 7. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

Section 8. This ordin	nance shall take effect on January 1,	2025.
Passed by a 2/3 vote	of all the members of the City Cour	ncil the day of
	, 2024, and signed by me in oper	session in authentication of its passage th
day of	, 2024.	
	President	of the City Council

File #: CB 120905, <b>Version</b> : 1				
/	returned unsigned /		day of	, 2024.
		Bruce A. Ha	rrell, Mayor	
Filed by n	ne this day of		, 2024.	
		Scheereen D	edman, City Clerk	
(Seal)				
	025 Appropriations by I osition Modifications fo			

D	Fund	Fund	DCI Code	BOL Onda	BCI Name	RCI Passwinkian	0005 Annuanistians (A)
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	2025 Appropriations (\$)
						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,	
Civil Service						investigates allegations of political patronage in hiring, and advises on the	
Commissions	00100 - General Fund	00100	BO-VC-V1CIV	00100-BO-VC-V1CIV	Civil Service Commissions	administration of the City's personnel system.	2,505,942
Community Assisted						The purpose of the 911 Call Response Budget Summary Level is to answer 911	
-							
Response and	00400 0	00400	DO 00 40000	00400 BO OO 40000	044 0-11 B	calls, dispatch City public safety responses, facilitate reporting of minor	00.040.000
Engagement	00100 - General Fund	00100	BO-CS-10000	00100-BO-CS-10000	911 Call Response	incidents; and respond to community safety requests.	28,043,809
						The purpose of the Community Assisted Response and Engagement Budget	
Community Assisted						Summary Level is to develop and implement programs that address behavioral	
Response and					Community Assisted Response	issues and substance abuse, share information across departments, and	
Engagement	00100 - General Fund	00100	BO-CS-40000	00100-BO-CS-40000	and Engagement	respond to non-emergent, low-risk community calls for service.	4,358,840
						The purpose of the Early Learning Budget Summary Level is to help children	,,,,,,,,,,
Department of						enter school ready to succeed, provide preschool teachers with resources and	
Education and Early						training, and assist Seattle families with gaining access to early learning	
Learning	00100 - General Fund	00100	BO-EE-IL100	00100-BO-EE-IL100	Early Learning	resources.	14,686,156
Learning	00100 - Ochcratt und	00100	DO EL ILIOO	00100 BO EL 12100	Larry Learning	The purpose of the Early Learning Budget Summary Level is to help children	14,000,100
Department of						enter school ready to succeed, provide preschool teachers with resources and	
Education and Early	00155 - Sweetened					training, and assist Seattle families with gaining access to early learning	
Learning	Beverage Tax Fund	00100	BC-FA-EXTPROJ	00155-BO-EE-IL100	Early Learning	resources.	7,356,565
Learning	Develage Tax Fullu	00100	BC-FA-EXTFROJ	00133-00-22-12100	Larry Learning	The purpose of the Early Learning Budget Summary Level is to help children	7,330,303
Donartment of							
Department of	14000 Caranavirus Lagal					enter school ready to succeed, provide preschool teachers with resources and	
Education and Early	14000 - Coronavirus Local	00400	DO 54 0000	4 4000 DO EE II 400	Faulus a suring	training, and assist Seattle families with gaining access to early learning	
Learning	Fiscal Recovery Fund	00100	BO-FA-0003	14000-BO-EE-IL100	Early Learning	resources.	-
D						The purpose of the Early Learning Budget Summary Level is to help children	
Department of	44500 B U.5					enter school ready to succeed, provide preschool teachers with resources and	
Education and Early	14500 - Payroll Expense					training, and assist Seattle families with gaining access to early learning	
Learning	Tax	00100	BO-FA-0005	14500-BO-EE-IL100	Early Learning	The purpose of the Forky Learning Budget Summany Level is to help children	-
Donartment of						The purpose of the Early Learning Budget Summary Level is to help children	
Department of	17071 Familias Education					enter school ready to succeed, provide preschool teachers with resources and	
Education and Early	17871 - Families Education	00100	DO EA INDOTREE	17071 DO EE II 100	Fault Lagrains	training, and assist Seattle families with gaining access to early learning	50 505 045
Learning	Preschool Promise Levy	00100	BU-FA-INDGTDEF	17871-BO-EE-IL100	Early Learning	resources.	58,585,045
Department of						The purpose of the K-12 Division Budget Summary Level is to manage K-12	
Education and Early	00100 Comerci Fund	00400	DO EE 11 000	00400 BO EE ILOOO	V 10 Dragrama	investments in elementary, middle, and high school, as well as health	70.1.000
Learning	00100 - General Fund	00100	BO-EE-IL200	00100-BO-EE-IL200	K-12 Programs	strategies across the K-12 continuum.	784,293
Department of	4.4500 B ".5					The purpose of the K-12 Division Budget Summary Level is to manage K-12	
Education and Early	14500 - Payroll Expense			44500 BO 55 " 225	K 40 Pro street	investments in elementary, middle, and high school, as well as health	
Learning	Tax	00100	BO-FA-0006	14500-BO-EE-IL200	K-12 Programs	strategies across the K-12 continuum.	13,900,000
Department of						The purpose of the K-12 Division Budget Summary Level is to manage K-12	
Education and Early	17871 - Families Education					investments in elementary, middle, and high school, as well as health	
Learning	Preschool Promise Levy	00100	BO-FA-JAILSVCS	17871-BO-EE-IL200	K-12 Programs	strategies across the K-12 continuum.	39,576,328

Department of						The purpose of the Leadership and Administration Budget Summary Level is to	
Education and Early						provide executive, community, financial, human resource, technology and	
Learning	00100 - General Fund	00100	BO-EE-IL700	00100-BO-EE-IL700	Leadership and Administration	business support to the Department of Education and Early Learning.	390,883
Department of						The purpose of the Leadership and Administration Budget Summary Level is to	
Education and Early	00155 - Sweetened					provide executive, community, financial, human resource, technology and	
Learning	Beverage Tax Fund	00100	BO-FA-0002	00155-BO-EE-IL700	Leadership and Administration	business support to the Department of Education and Early Learning.	666,269
Dan anton ant of						The manage of the Leadauchin and Administration Dudget Common and Administration	
Department of	47074 Familia Education					The purpose of the Leadership and Administration Budget Summary Level is to	
Education and Early	17871 - Families Education		DO DAL 10400	.====		provide executive, community, financial, human resource, technology and	0.450.040
Learning	Preschool Promise Levy	00100	BO-DN-I3100	17871-BO-EE-IL700	Leadership and Administration	business support to the Department of Education and Early Learning.	8,152,246
						The purpose of the Post-Secondary Budget Summary Level is to help achieve	
Department of						the goal of the City's Education Action Plan that 70% of all student groups in	
Education and Early						Seattle Public Schools will go on to attain a post-secondary credential by the	
Learning	00100 - General Fund	00100	BO-EE-IL300	00100-BO-EE-IL300	Post-Secondary Programs	year 2030.	-
						The purpose of the Post-Secondary Budget Summary Level is to help achieve	
Department of						the goal of the City's Education Action Plan that 70% of all student groups in	
Education and Early	00155 - Sweetened					Seattle Public Schools will go on to attain a post-secondary credential by the	
Learning	Beverage Tax Fund	00100	BC-FA-GARDENRE	00155-BO-EE-IL300	Post-Secondary Programs	year 2030.	-
						The purpose of the Post-Secondary Budget Summary Level is to help achieve	
Department of						the goal of the City's Education Action Plan that 70% of all student groups in	
Education and Early	14000 - Coronavirus Local					Seattle Public Schools will go on to attain a post-secondary credential by the	
Learning	Fiscal Recovery Fund	00100	BO-FA-0004	14000-BO-EE-IL300	Post-Secondary Programs	year 2030.	0
U U	, , , , , , , , , , , , , , , , , , , ,				, , ,	The purpose of the Post-Secondary Budget Summary Level is to help achieve	
Department of						the goal of the City's Education Action Plan that 70% of all student groups in	
Education and Early	17871 - Families Education					Seattle Public Schools will go on to attain a post-secondary credential by the	
Learning	Preschool Promise Levy	00100	BO-FA-RCCP	17871-BO-EE-IL300	Post-Secondary Programs	year 2030.	6,484,994
Leaning	r rescribot i fornise Levy	00100	BO-I A-NOCI	17671-BO-LL-1L300	1 ost-secondary r rograms	year 2000.	0,404,334
Department of Finance						The purpose of the ADA Improvements - FAS Budget Summary Level is to	
and Administrative	30010 - REET I Capital					update or modify facilities for compliance with the standards contained in the	
Services	Fund	00100	BO-EP-10000	30010-BC-FA-ADAIMPR	ADA Improvements	American with Disabilities Act.	1,367,000
Services	ruliu	00100	BO-EF-10000	30010-BC-FA-ADAIMFN	ADA Improvements	American with disabitities Act.	1,307,000
						The 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	
Department of Finance						systems, roof repairs or replacement, and structural assessments and repairs.	
and Administrative	30010 - REET I Capital			30010-BC-FA-	Asset Preservation - Schedule 1	This work ensures the long-term preservation of the operational use of the	
Services	Fund	00100	BO-HX-V1X00	APSCH1FAC	Facilities	facilities.	1,500,000

						The 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	
Department of Finance						systems, roof repairs or replacement, and structural assessments and repairs.	
and Administrative	37300 - 2025 Multipurpose			37300-BC-FA-	Asset Preservation - Schedule 1	This work ensures the long-term preservation of the operational use of the	
Services	LTGO Bond Fund	00100	BO-MA-X1A00	APSCH1FAC	Facilities	facilities.	2,000,000
						The 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	
Department of Finance	50300 - Finance and					systems, roof repairs or replacement, and structural assessments and repairs.	
and Administrative	Administrative Services			50300-BC-FA-	Asset Preservation - Schedule 1	This work ensures the long-term preservation of the operational use of the	
Services	Fund	00100	BO-CI-U23A0	APSCH1FAC	Facilities	facilities.	1,000,000
						The 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 fleating/ventitation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression	
Donortment of Fire-							
Department of Finance	FOCOS Facility Asset			50000 DO 54	Appet Duppe musting Cale district	systems, roof repairs or replacement, and structural assessments and repairs.	
	50322 - Facility Asset	00100	DO TD 47000	50322-BC-FA-	Asset Preservation - Schedule 1	This work ensures the long-term preservation of the operational use of the	0.450.000
Services	Preservation Fund	00100	BO-TR-17003	APSCH1FAC	Facilities	facilities.	2,152,000

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	30010 - REET I Capital	00100	PO IA VANOO	30010-BC-FA-	Asset Preservation - Schedule 2	The 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	4.064.000
Services	Fund	00100	BO-IA-X1N00	APSCH2FAC	Facilities	long-term preservation of the operational use of the facilities.	4,064,000
Department of Finance and Administrative Services	50322 - Facility Asset Preservation Fund	00100	BO-TR-17005	50322-BC-FA- APSCH2FAC	Asset Preservation - Schedule 2 Facilities	The purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 2 facilities. Schedule 2 facilities comprise existing and future structures, shops and yard located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, Finance and Administrative Services shops located at Airport Way S., fire stations, police precincts including the animal shelter, and other FAS managed facilities used for City Services. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.	1,848,000
Department of Finance						The purpose of the Bond Interest and Redemption Budget Summary Level is to	
	Interest and Redemption Fund	00100	BO-AR-VA160	20120 DO EN DEDTRIDE	Bond Interest and Redemption	make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).	1 146 167
Department of Finance and Administrative			BC-TR-19003	50300-BO-FA-CDCM	Capital Dev and Const Mgmt	The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and administer FAS's Capital Improvement Program. Costs are budgeted in FAS's capital project Budget Control Levels.	1,146,167
Department of Finance and Administrative						The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services,	
Services	00100 - General Fund	00100	BO-RE-R2E000	00100-BO-FA-0002	Citywide Admin Services	purchasing and contracting services, and mail services.	360,000
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	00100	BO-LW-J1700	14500-BO-FA-0002	Citywide Admin Services	The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.	841,250
	50300 - Finance and Administrative Services Fund	00100	BO-CI-U2600	50300-BO-FA-0002	Citywide Admin Services	The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.	16,033,680
55.71665	. aa	30100	123 01 02000	55500 DO 1A-0002	on, machanin ourrico	paramanna and contracting correcce, and mait services.	10,000,000

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	14500 - Payroll Expense Tax	00100	BO-LG-G1000	14500-BO-FA-0003	Office of City Finance	The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.	500,000
Services	ldX	00100	BO-LG-G1000	14500-BO-FA-0003	Office of City Finance	issuance, and imancial monitoring.	500,000
Department of Finance and Administrative	50300 - Finance and Administrative Services					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	
	Fund	00100	BO-CI-U2100	50300-BO-FA-0003	Office of City Finance	issuance, and financial monitoring.	26,608,657
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FG-2QA00	00100-BO-FA-0004	Other FAS Services	The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.	29,585
	12100 - Wheelchair Accessible Fund	00100	BO-LW-J1300	12100-BO-FA-0004	Other FAS Services	The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.	1,197,193
	50300 - Finance and Administrative Services Fund	00100	BO-HR-N5000	50300-BO-FA-0004	Other FAS Services	The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.	734,499
	67600 - FileLocal Agency Fund	00100	BO-TR-18002	67600-BO-FA-0004	Other FAS Services	The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.	252,183
	30010 - REET I Capital Fund	00100	BO-AD-VG000	30010-BC-FA- PSFACPOL	Publ Safety Facilities Police	The purpose of the Public Safety Facilities - Police Budget Summary Level is to renovate, expand, replace, or build police facilities.	-
	30010 - REET I Capital Fund	00100	BO-SE-X1000	30010-BC-FA- PSFACFIRE	Public Safety Facilities Fire	The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.	-
	37300 - 2025 Multipurpose LTGO Bond Fund	00100	BO-SC-65000	37300-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.	16,760,830
Department of Finance and Administrative Services	TBD - To Be Determined	00100	BO-FD-F1000	TBD-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.	-
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FG-2QD00	00100-BO-FA-0005	Public Services	The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.	19,059,430
	14500 - Payroll Expense Tax	00100	BO-LG-G2000	14500-BO-FA-0005	Public Services	The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.	
	15260 - Animal Shelter Donation Fund	00100	BO-FD-F3000	15260-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.	222,620

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Department of Finance	50300 - Finance and						
and Administrative	Administrative Services					The purpose of the Public Services Budget Summary Level is to provide public	
	Fund	00100	BO-HR-N6000	50300-BO-FA-0005	Public Services	services such as consumer protection and animal control services.	4,427,006
		00100	20 1 110000				1, 127,000
						The purpose of the Regulatory Compliance and Consumer Protection Budget	
						Summary Level is to support City services and regulations that attempt to	
D						provide Seattle consumers with a fair and well-regulated marketplace.	
Department of Finance						Expenditures from this BSL include support for taxicab inspections and	
and Administrative					Regulatory Compliance and	licensing, the weights and measures inspection program, vehicle impound and	
Services	00100 - General Fund	00100	BO-HS-H4000	00100-BO-FA-RCCP	Consumer Protection	consumer complaint investigation.	0
Department of Finance							
•				20010 BC FA	Spottle Bublic Sofety Facilities	This project provides for the payment of debt convice on hands issued to cover a	
	30010 - REET I Capital		DO ED V4D00	30010-BC-FA-	Seattle Public Safety Facilities	This project provides for the payment of debt service on bonds issued to cover a	
Services	Fund	00100	BO-ED-X1D00	SPSFDEBT	Debt Service	portion of the costs associated with the Seattle Public Safety Facilities project.	-
						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	
Department of Finance						payments from Finance General and fee supported departments to pay for	
and Administrative	63000 - Transit Benefit			63000-BO-FA-		reduced cost King County Metro and other regional transit passes and related	
Services	Fund	00100	BO-TR-18001	TRNSTBNFT	Transit Benefit	administrative expenses.	5,403,213
I							
Department of Finance						The purpose of the UTGO Debt Service Budget Summary Level is to create the	
and Administrative	20140 - UTGO Bond			20140-BO-FA-		legal appropriations to pay debt service on outstanding Unlimited Tax General	
Services	Interest Redemption Fund	00100	BO-ER-10000	DEBTUTGO	UTGO Debt Service	Obligation (UTGO) Bonds.	16,164,900
						The purpose of the Community Building Budget Summary Level is to deliver	
						technical assistance, support services, and programs in neighborhoods to	
Department of						strengthen local communities, engage residents in neighborhood improvement,	
Neighborhoods	00100 - General Fund	00100	BO-MC-2000	00100-BO-DN-I3300	Community Building	leverage resources, and complete neighborhood-initiated projects.	6,398,257
						The purpose of the Community Grants Budget Summary Level is to provide	
Department of						support to local grassroots projects within neighborhoods and communities by	
Neighborhoods	00100 - General Fund	00100	BO-MC-3000	00100-BO-DN-I3400	Community Grants	providing funding to implement community-based self-help projects.	2,843,636
ĺ							
						The purpose of the Community Grants Budget Summary Level is to provide	
Department of	00155 - Sweetened					support to local grassroots projects within neighborhoods and communities by	
Neighborhoods	Beverage Tax Fund	00100	BO-PR-10000	00155-BO-DN-I3400	Community Grants	providing funding to implement community-based self-help projects.	2,984,106
I							
						The purpose of the Leadership and Administration Budget Summary Level is to	
Department of						provide executive, community, financial, human resource, technology and	
Neighborhoods	00100 - General Fund	00100	BO-FD-F5000	00100-BO-DN-I3100	Leadership and Administration	business support to the Department of Neighborhoods.	6,287,876
Employoos'						The purpose of the Deferred Compensation Management Budget Summan	
Employees'	00100 Canaud Firm	00400	DO DD CCCCC	00400 BO DE BOESS	Defermed Community	The purpose of the Deferred Compensation Management Budget Summary	200 512
Retirement System	00100 - General Fund	00100	BO-PR-20000	00100-BO-RE-R2E000	Deferred Comp Management	Level is to manage and administer deferred compensation assets and benefits.	698,016
Employees'	61030 - Employees'	00400	DO DD 65555	04000 00 05 04505	Formation of Bonne Control	The purpose of the Employees' Retirement Budget Summary Level is to manage	45.000.555
Retirement System	Retirement Fund	00100	BO-PR-30000	61030-BO-RE-R1E00	Employee Benefit Management	and administer retirement assets and benefits.	15,286,700
I						The number of the Fleetien Veneber Budget Common Level is to a second	
						The purpose of the Election Voucher Budget Summary Level is to pay costs	
						associated with implementing, maintaining and funding a program for providing	
						one hundred dollars in vouchers to eligible Seattle residents that they can	
Ethics and Elections	12300 - Election Vouchers					contribute to candidates for City office who qualify to participate in the Election	
Commission	Fund	00100	BO-PR-60000	12300-BO-ET-VT123	Election Vouchers	Voucher program enacted by voters in November 2015.	10,262,810

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Ethics and Elections	20100 Coperal Fund	00100	DO DD 50000	00400 PO ET V4T00	This and Floations	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 labbigit disclosure statements.	1 400 597
Commission	00100 - General Fund	00100	BO-PR-50000	00100-BO-ET-V1T00	Ethics and Elections	and lobbyist disclosure statements.	1,469,527
Executive (City Budget Office)	00100 - General Fund	00100	BO-CB-CZ000	00100-BO-CB-CZ000	City Budget Office	The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.	9,882,164
Executive (Community					Office of the Community Police	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	
Police Commission)	00100 - General Fund	00100	BO-CP-X1P00	00100-BO-CP-X1P00	Commission	safety.	2,132,187
						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	
Executive (Office for						leads other City departments to design and implement programs that help	
Civil Rights)	00100 - General Fund	10113	BO-HR-GTL	00100-BO-CR-X1R00	Civil Rights	eliminate institutionalized racism.	7,863,947
Executive (Office of Arts and Culture)	00100 - General Fund	10200	BC-PR-20000	00100-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	-
Executive (Office of	12400 - Arts and Culture					The purpose of the Arts and Cultural Programs Budget Summary Level is to	
Arts and Culture)	Fund	10200	BO-PR-30000	12400-BO-AR-VA160	Arts and Cultural Programs	invest in Seattle's arts and cultural community.	12,335,299
Executive (Office of Arts and Culture)	14500 - Payroll Expense Tax	10200	BO-PR-60000	14500-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	
Arts and Outture)	Tux	10200	DO 111 00000	14500 BO AR VA100	Arts and Outturact Tograms	invest in ocatic 3 and cultural community.	
Executive (Office of	12400 - Arts and Culture	40000				The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors,	272.224
Arts and Culture)	Fund	10200	BO-PR-50000	12400-BO-AR-VA170	Cultural Space	and physical space improvements in existing cultural institutions.	858,361
						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	
Executive (Office of	12010 - Municipal Arts					board that advises the Office, Mayor, and City Council on arts programs and	
Arts and Culture)	Fund	10200	BC-PR-40000	12010-BO-AR-VA150	Leadership and Administration	policy.	1,156,836
						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	
Executive (Office of	12400 - Arts and Culture					board that advises the Office, Mayor, and City Council on arts programs and	
Arts and Culture)	Fund	10200	BO-PR-20000	12400-BO-AR-VA150	Leadership and Administration	policy.	4,061,037

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						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	
Executive (Office of	12010 - Municipal Arts					Artwork Conservation Program, which maintains the City's permanent art	
Arts and Culture)	Fund	10200	BC-PR-30000	12010-BO-AR-2VMA0	Public Art	collection.	4,546,267
						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	
Executive (Office of	12400 - Arts and Culture					Artwork Conservation Program, which maintains the City's permanent art	
Arts and Culture)	Fund	10200	BO-PR-10000	12400-BO-AR-2VMA0	Public Art	collection.	610,250
Executive (Office of							
Economic						The purpose of the Business Services Budget Summary Level is to promote	
Development)	00100 - General Fund	10398	BC-TR-19003	00100-BO-ED-X1D00	Business Services	economic development in the City.	5,600,223
Executive (Office of							
Economic	14500 - Payroll Expense					The purpose of the Business Services Budget Summary Level is to promote	
Development)	Tax	10398	BO-TR-17003	14500-BO-ED-X1D00	Business Services	economic development in the City.	15,453,743
Executive (Office of						The purpose of the Leadership and Administration Budget Summary Level is to	
Economic						provide executive, community, financial, human resource, technology and	
Development)	00100 - General Fund	10398	BC-TR-19001	00100-BO-ED-ADMIN	Leadership and Administration	business support to the Office of Economic Development.	4,734,884
Executive (Office of						The purpose of the Leadership and Administration Budget Summary Level is to	
Economic	14500 - Payroll Expense					provide executive, community, financial, human resource, technology and	
Development)	Tax	10398	BO-TR-17001	14500-BO-ED-ADMIN	Leadership and Administration	business support to the Office of Economic Development.	4,480,769
						The purpose of the Office of Emergency Management Budget Summary Level is	
Executive (Office of						to manage citywide emergency planning, hazard mitigation, disaster response	
Emergency					Office of Emergency	and recovery coordination, community preparedness, and internal and external	
Management)	00100 - General Fund	10398	BO-TR-17005	00100-BO-EP-10000	Management	partnership building.	3,037,157
						The purpose of the Office of Emergency Management Budget Summary Level is	
Executive (Office of						to manage citywide emergency planning, hazard mitigation, disaster response	
Emergency	14000 - Coronavirus Local				Office of Emergency	and recovery coordination, community preparedness, and internal and external	
Management)	Fiscal Recovery Fund	10410	BO-SPL	14000-BO-EP-10000	Management	partnership building.	=
						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	
Executive (Office of	14500 - Payroll Expense					safety home repair needs, and implement energy efficiency improvements for	
Housing)	Tax	11410	BC-SC-S9403	14500-BO-HU-2000	Homeownership & Sustainability	qualifying properties.	7,089,091
						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	
Executive (Office of	16400 - Low Income					safety home repair needs, and implement energy efficiency improvements for	
Housing)	Housing Fund	11410	BO-SC-61000	16400-BO-HU-2000	Homeownership & Sustainability		19,997,916
		±1-10	20-00-01000	20 .00 DO 110 2000		44441,1110 61.0601.	15,557,910

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l						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	
Executive (Office of	16600 - Office of Housing					safety home repair needs, and implement energy efficiency improvements for	
Housing)	Fund	12010	BO-AR-2VMA0	16600-BO-HU-2000	Homeownership & Sustainability	qualifying properties.	2,984,108
						The purpose of the Leadership &Administration Budget Summary Level is to	
Executive (Office of	14500 - Payroll Expense					provide centralized leadership, strategic planning, program development,	
Housing)	Tax	10800	BO-TR-12002	14500-BO-HU-1000	Leadership and Administration	financial management, and administrative support services to the office.	4,161,738
					·		
1						The purpose of the Leadership &Administration Budget Summary Level is to	
Executive (Office of	16600 - Office of Housing					provide centralized leadership, strategic planning, program development,	
Housing)	Fund	11430	BO-SC-65000	16600-BO-HU-1000	Leadership and Administration	financial management, and administrative support services to the office.	7,433,688
						The purpose of the Multifamily Housing Budget Summary Level is to support the	
l						The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as	
Executive (Office of	14500 - Payroll Expense					well as the long-term stewardship and monitoring of that housing, and to	
Housing)	Tax	11410	BO-SC-60000	14500-BO-HU-3000	Multifamily Housing	support affordable housing providers and low-income residents.	121,592,968
					, , , , , , , , , , , , , , , , , , , ,	OT THE STATE OF TH	,,,,,,
						The purpose of the Multifamily Housing Budget Summary Level is to support the	
						development, preservation, and acquisition of multifamily rental housing, as	
Executive (Office of	16400 - Low Income					well as the long-term stewardship and monitoring of that housing, and to	
Housing)	Housing Fund	11410	BO-SC-69000	16400-BO-HU-3000	Multifamily Housing	support affordable housing providers and low-income residents.	176,519,469
						The purpose of the Multifamily Housing Budget Summary Level is to support the	
Executive (Office of	16600 - Office of Housing					development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to	
Housing)	Fund	12010	BO-AR-VA150	16600-BO-HU-3000	Multifamily Housing	support affordable housing providers and low-income residents.	2,645,843
riousing)	i unu	12010	BO AIT VAISO	10000 BO 110 3000	Fractionity Floading	Support another nousing providers and low medine residents.	2,040,040
						The purpose of the Office of Immigrant and Refugee Affairs Budget Summary	
						Level is to facilitate the successful integration of immigrants and refugees into	
Executive (Office of						Seattle's civic, economic, and cultural life and to advocate on behalf of	
Immigrant and					Office of Immigrant and Refugee	immigrant and refugee communities so that the City's programs and services	
Refugee Affairs)	00100 - General Fund	12100	BO-FA-0004	00100-BO-IA-X1N00	Affairs	better meet the unique needs of these constituents.	6,224,830
						The purpose of the Office of Immigrant and Refugee Affairs Budget Summary	
						Level is to facilitate the successful integration of immigrants and refugees into	
Executive (Office of						Seattle's civic, economic, and cultural life and to advocate on behalf of	
Immigrant and	14500 - Payroll Expense				Office of Immigrant and Refugee	immigrant and refugee communities so that the City's programs and services	
Refugee Affairs)	Tax	12200	BO-FG-2QA00	14500-BO-IA-X1N00	Affairs	better meet the unique needs of these constituents.	142,227
						The purpose of the Intergovernmental Polations Budget Cummental coal in the	
						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	
Executive (Office of						state executive and legislative actions; issues and events relating to the City's	
Intergovernmental					Office of Intergovernmental	tribal and international relations; and jurisdictional issues involving King	
Relations)	00100 - General Fund	12200	BO-PC-X2P00	00100-BO-IR-X1G00	Relations	County, suburban cities, and regional governmental organizations.	3,281,357

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						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	
Executive (Office of	00190 - Office of Labor					policy work related to existing labor standards and those that the City may	
Labor Standards)	Standards Fund	12200	BO-PC-X2P40	00190-BO-LS-1000	Office of Labor Standards	enact in the future.	8,424,784
,						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	
Executive (Office of	14500 - Payroll Expense					policy work related to existing labor standards and those that the City may	
`	Tax	12300	BO-ET-VT123	14E00 PO LC 1000	Office of Lober Standards		
Labor Standards)	ldX	12300	BU-E1-V1123	14500-BO-LS-1000	Office of Labor Standards	enact in the future.	-
Executive (Office of						The purpose of the Design Commission Budget Summary Level is to give advice	
Planning and						to the Mayor, City Council, and City Departments, concerning City-funded	
Community	30010 - REET I Capital					Capital Improvement Projects, projects that seek long-term use of the right-of-	
	1	10400	DO CO COOO	20040 DO DO VODAO	Design Commission		750 007
Development)	Fund	12400	BO-SC-60000	30010-BO-PC-X2P10	Design Commission	way, or major transportation projects.	759,627
						The purpose of the Equitable Development Initiative Budget Summary Level is	
						to foster community leadership and support organizations that promote	
Executive (Office of							
·						equitable access to housing, jobs, education, parks, cultural expression,	
Planning and						healthy food, and other community needs and amenities. The goal of the	
Community	12200 - Short-Term Rental					Equitable Development Initiative is to address displacement and the unequal	
Development)	Tax Fund	12400	BO-AR-VA150	12200-BO-PC-X2P40	Equitable Development Initiative	distribution of opportunities in order to sustain a diverse Seattle.	5,134,948
						The purpose of the Equitable Development Initiative Budget Summary Level is	
F						to foster community leadership and support organizations that promote	
Executive (Office of						equitable access to housing, jobs, education, parks, cultural expression,	
Planning and						healthy food, and other community needs and amenities. The goal of the	
Community	14500 - Payroll Expense					Equitable Development Initiative is to address displacement and the unequal	
Development)	Tax	12400	BO-AR-VA170	14500-BO-PC-X2P40	Equitable Development Initiative	distribution of opportunities in order to sustain a diverse Seattle.	21,432,482
						The number of the Planning and Community Poyelenment Budget Summany	
:						The purpose of the Planning and Community Development Budget Summary	
Executive (Office of						Level is to manage a collaborative vision for planning that advances equitable	
Planning and						development and creates great places in the City of Seattle that is consistent	
Community					Planning and Community	with Seattle's Comprehensive Plan, and to inform and guide growth related	
Development)	00100 - General Fund	12400	BO-FG-2QD00	00100-BO-PC-X2P00	Development	decisions for future development.	7,727,145
						The purpose of the Planning and Community Development Budget Summary	
Executive (Office of						Level is to manage a collaborative vision for planning that advances equitable	
Planning and						development and creates great places in the City of Seattle that is consistent	
Community	12200 - Short-Term Rental				Planning and Community	with Seattle's Comprehensive Plan, and to inform and guide growth related	
Development)	Tax Fund	12400	BO-AR-2VMA0	12200-BO-PC-X2P00	Development	decisions for future development.	1,089,914
						The purpose of the Planning and Community Development Budget Summary	
Executive (Office of						Level is to manage a collaborative vision for planning that advances equitable	
Planning and						development and creates great places in the City of Seattle that is consistent	
Community	14500 - Payroll Expense				Planning and Community	with Seattle's Comprehensive Plan, and to inform and guide growth related	
Development)	Tax	12400	BO-AR-VA160	14500-BO-PC-X2P00	Development	decisions for future development.	1,883,905
						The purpose of the Office of Sustainability and Environment Budget Summary	
						Level is to coordinate interdepartmental environmental sustainability	
Executive (Office of						initiatives, identify and develop next generation policies and programs, and	
Sustainability and					Office of Sustainability and	lead the City's climate change action planning to move towards carbon	
Environment)	00100 - General Fund	12400	BO-PR-30000	00100-BO-SE-X1000	Environment	neutrality.	8,361,046

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						The purpose of the Office of Sustainability and Environment Budget Summary	
						Level is to coordinate interdepartmental environmental sustainability	
Executive (Office of						initiatives, identify and develop next generation policies and programs, and	
Sustainability and	00155 - Sweetened				Office of Sustainability and	lead the City's climate change action planning to move towards carbon	
Environment)	Beverage Tax Fund	12400	BO-PR-50000	00155-BO-SE-X1000	Environment	neutrality.	6,336,822
						The purpose of the Office of Sustainability and Environment Budget Summary	
						Level is to coordinate interdepartmental environmental sustainability	
Executive (Office of						initiatives, identify and develop next generation policies and programs, and	
Sustainability and	14500 - Payroll Expense				Office of Sustainability and	lead the City's climate change action planning to move towards carbon	
Environment)	Tax	13000	BO-FG-2QD00	14500-BO-SE-X1000	Environment	neutrality.	12,042,588
						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	
Executive (Office of						residents of the city, develop policy for the City, and provide executive	
the Mayor)	00100 - General Fund	13000	BC-TR-19003	00100-BO-MA-X1A00	Office of the Mayor	administrative and management support to the City.	15,131,822
						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	
Finance General	00100 - General Fund	00100	BO-PR-80000	00100-BO-FG-2QA00	Appropriation to Special Funds	as operating transfers to the funds or accounts they support.	189,796,912
i illance Generat	00100 - Generat i unu	00100	DO-1 11-80000	00100-BO-1 0-2QA00	Appropriation to Speciat runus	as operating transfers to the runus of accounts they support.	103,730,312
						The purpose of the Appropriation to Special Funds Budget Summary Level is to	ļ
						appropriate General Fund and other centrally managed resources, several of	
						which are based upon the performance of certain City revenues, to bond	
	00164 - Unrestricted					redemption or special purpose funds. These appropriations are implemented	
Finance General	Cumulative Reserve Fund	00100	BO-SP-P1600	00164-BO-FG-2QA00	Appropriation to Special Funds	as operating transfers to the funds or accounts they support.	3,100,121
					The state of the s	3,111	.,,
						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	
	12200 - Short-Term Rental					redemption or special purpose funds. These appropriations are implemented	
Finance General	Tax Fund	00100	BO-SP-P1800	12200-BO-FG-2QA00	Appropriation to Special Funds	as operating transfers to the funds or accounts they support.	2,010,193
						The number of the Annual mintion to Change Funds Budget Cummon at a selicit	
						The purpose of the Appropriation to Special Funds Budget Summary Level is to	
						appropriate General Fund and other centrally managed resources, several of	
	4.4500 Daywell Females					which are based upon the performance of certain City revenues, to bond	
	14500 - Payroll Expense					redemption or special purpose funds. These appropriations are implemented	222 224 722
Finance General	Tax	00100	BO-SP-P4000	14500-BO-FG-2QA00	Appropriation to Special Funds	as operating transfers to the funds or accounts they support.	296,924,733
						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	
	37200 - 2024 Multipurpose					redemption or special purpose funds. These appropriations are implemented	
Finance General	LTGO Bond Fund	00100	BO-SP-P6500	37200-BO-FG-2QA00	Appropriation to Special Funds	as operating transfers to the funds or accounts they support.	4,709,708
a.ioo ociioiat	2.00 Bolla Falla	30100	20 01 1 0000	5.230 BO 1 0 2QA00	, ippropriation to openiat I alias	The purpose of the General Purpose Budget Summary Level is to provide	4,703,700
						appropriation authority to those programs for which there is no single	
						appropriate managing department, or for which there is Council and/or Mayor	
Finance General	00100 - General Fund	00100	BO-SP-P1000	00100-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	49,940,178
						The purpose of the General Purpose Budget Summary Level is to provide	
						appropriation authority to those programs for which there is no single	
	00155 - Sweetened					appropriate managing department, or for which there is Council and/or Mayor	
Finance General	Beverage Tax Fund	00100	BO-SP-P1300	00155-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	-
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						The purpose of the General Purpose Budget Summary Level is to provide	
						appropriation authority to those programs for which there is no single	
	12400 - Arts and Culture					appropriate managing department, or for which there is Council and/or Mayor	
Finance General	Fund	00100	BO-SP-P2000	12400-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	12,222,000
						The purpose of the General Purpose Budget Summary Level is to provide	
						appropriation authority to those programs for which there is no single	
	13000 - Transportation					appropriate managing department, or for which there is Council and/or Mayor	
Finance General	Fund	00100	BO-SP-P3400	13000-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	597,000
						The purpose of the General Purpose Budget Summary Level is to provide	
						appropriation authority to those programs for which there is no single	
	14500 - Payroll Expense					appropriate managing department, or for which there is Council and/or Mayor	
Finance General	Tax	00100	BO-SP-P6100	14500-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	3,442,889
				-	·	The purpose of the General Purpose Budget Summary Level is to provide	
						appropriation authority to those programs for which there is no single	
	19900 - Transportation					appropriate managing department, or for which there is Council and/or Mayor	
Finance General	Benefit District Fund	00100	BO-SP-P6200	19900-BO-FG-2QD00	General Purpose	desire for additional budget oversight.	3,777,085
- manes constat	Donone Broaneer and	00100	50 0. 1 0200	10000 50 . 0 2000	Constant aspect	The purpose of the Firefighters' Pension Budget Summary Level is to provide	5,777,000
	61040 - Fireman's Pension					benefit services to eligible active and retired firefighters and their lawful	
Firefighters Pension	Fund	00100	BO-SP-P6600	61040-BO-FP-R2F01	Firefighters Pension	beneficiaries.	26,470,724
r irengittera r enaion	T unu	00100	DO-01 1 0000	01040 00 11 112101	Thenghers rension	beneficiaries.	20,470,724
						The purpose of the Addressing Homelessness Budget Summary Level is to	
Human Services						· · ·	
	00100 Canadal Fund	00100	DO CD DOOGO	00400 DO LIC LIDOOO	Addussing Hamalasanas	support programs that provide resources and services to Seattle's low-income	110 000 001
Department	00100 - General Fund	00100	BO-SP-P8000	00100-BO-HS-H3000	Addressing Homelessness	and homeless residents to reduce homelessness.	113,820,881
						The summer of the Address in all south and Dudate Outside to	
						The purpose of the Addressing Homelessness Budget Summary Level is to	
Human Services	12200 - Short-Term Rental					support programs that provide resources and services to Seattle's low-income	
Department	Tax Fund	00155	BO-EE-IL700	12200-BO-HS-H3000	Addressing Homelessness	and homeless residents to reduce homelessness.	3,863,794
						The purpose of the Addressing Homelessness Budget Summary Level is to	
Human Services	14500 - Payroll Expense					support programs that provide resources and services to Seattle's low-income	
Department	Tax	00155	BO-HS-H1000	14500-BO-HS-H3000	Addressing Homelessness	and homeless residents to reduce homelessness.	-
İ							
						The purpose of the Addressing Homelessness Budget Summary Level is to	
Human Services	16200 - Human Services					support programs that provide resources and services to Seattle's low-income	
Department	Fund	00164	BC-FA-GARDENRE	16200-BO-HS-H3000	Addressing Homelessness	and homeless residents to reduce homelessness.	10,459,966
1							
						The purpose of the Leadership & Administration Budget Summary Level is to	
Human Services						provide executive, community, financial, human resource, technology, and	
Department	00100 - General Fund	00100	BO-SU-N200B	00100-BO-HS-H5000	Leadership and Administration	business support to the Human Services Department.	13,505,709
						The purpose of the Leadership & Administration Budget Summary Level is to	
Human Services	00155 - Sweetened					provide executive, community, financial, human resource, technology, and	
Department	Beverage Tax Fund	00155	BO-EE-IL100	00155-BO-HS-H5000	Leadership and Administration	business support to the Human Services Department.	110,774
						The purpose of the Leadership & Administration Budget Summary Level is to	
Human Services	16200 - Human Services					provide executive, community, financial, human resource, technology, and	
Department	Fund	00164	BO-HS-H1000	16200-BO-HS-H5000	Leadership and Administration	business support to the Human Services Department.	5,262,931
•					·	·	
Human Services						The purpose of the Preparing Youth for Success Budget Summary Level is to	
Department	00100 - General Fund	1	BO-SP-P7000	00100-BO-HS-H2000	Preparing Youth for Success	support programs that help youth and young adults develop and succeed.	16,358,997

Human Services	14500 - Payroll Expense					The purpose of the Preparing Youth for Success Budget Summary Level is to	
Department	Tax	00155	BO-FG-2QD00	14500-BO-HS-H2000	Preparing Youth for Success	support programs that help youth and young adults develop and succeed.	392,805
Human Services	16200 - Human Services					The purpose of the Preparing Youth for Success Budget Summary Level is to	
Department	Fund	00155	BO-PR-50000	16200-BO-HS-H2000	Preparing Youth for Success	support programs that help youth and young adults develop and succeed.	0
Department	ruliu	00155	BO-PR-30000	10200-BO-N3-N2000	Preparing fouritroi Success	support programs that netp youth and young adults develop and succeed.	U
						The purpose of the Promoting Healthy Aging Budget Summary Level is to	
Human Services						provide programs that improve choice, promote independence, and enhance	
Department	00100 - General Fund	00126	BO-FA-CJ000	00100-BO-HS-H6000	Promoting Healthy Aging	the quality of life for older people and adults with disabilities.	11,910,991
1						The purpose of the Promoting Healthy Aging Budget Summary Level is to	
Human Services	16200 - Human Services					provide programs that improve choice, promote independence, and enhance	
Department	Fund	00164	BC-SC-S03P01	16200-BO-HS-H6000	Promoting Healthy Aging	the quality of life for older people and adults with disabilities.	67,142,526
<u> </u>							
						The purpose of the Promoting Public Health Budget Summary Level is to	
Human Services						provide programs that give access to chemical and dependency services and	
Department	00100 - General Fund	00126	BO-FA-JR000	00100-BO-HS-H7000	Promoting Public Health	reduce the disparities in health among the Seattle population.	23,115,348
						The purpose of the Promoting Public Health Budget Summary Level is to	
Human Services	14500 - Payroll Expense					provide programs that give access to chemical and dependency services and	
Department	Tax	00155	BO-SE-X1000	14500-BO-HS-H7000	Promoting Public Health	reduce the disparities in health among the Seattle population.	-
						The purpose of the Promoting Public Health Budget Summary Level is to	
Human Services	14510 - Opioid Settlement					provide programs that give access to chemical and dependency services and	
Department	Proceed Fund	00155	BO-AD-VG000	14510-BO-HS-H7000	Promoting Public Health	reduce the disparities in health among the Seattle population.	1,895,229
						The purpose of the Promoting Public Health Budget Summary Level is to	
Human Services	16200 - Human Services					provide programs that give access to chemical and dependency services and	
Department	Fund	00164	BO-CI-U2400	16200-BO-HS-H7000	Promoting Public Health	reduce the disparities in health among the Seattle population.	-
Harman Oamia					Our and a Affandah lika and	The purpose of the Supporting Affordability & Livability Budget Summary Level	
Human Services	00400 0	00400	DO OD DOZOO	00400 BO HO H4000	Supporting Affordability and	is to support programs that promote affordability to Seattle residents with low	45.000.540
Department	00100 - General Fund	00100	BO-SP-P6700	00100-BO-HS-H1000	Livability	incomes.  The purpose of the Supporting Affordability 9 Livebility Budget Suppose Level	15,388,540
Human Services	00155 - Sweetened				Supporting Affordability and	The purpose of the Supporting Affordability & Livability Budget Summary Level is to support programs that promote affordability to Seattle residents with low	
Department	Beverage Tax Fund	00126	BO-FA-JR020	00155-BO-HS-H1000	Livability	incomes.	5,447,516
Department	beverage rax runu	00120	BO-FA-JN020	00133-60-113-11000	Livability	The purpose of the Supporting Affordability & Livability Budget Summary Level	5,447,516
Human Services	00164 - Unrestricted				Supporting Affordability and	is to support programs that promote affordability to Seattle residents with low	
Department	Cumulative Reserve Fund	00155	BO-EE-IL300	00164-BO-HS-H1000	Livability	incomes.	_
		30100				The purpose of the Supporting Affordability & Livability Budget Summary Level	
Human Services	14500 - Payroll Expense				Supporting Affordability and	is to support programs that promote affordability to Seattle residents with low	
Department	Tax	00155	BO-DN-I3400	14500-BO-HS-H1000	Livability	incomes.	4,400
•					<u> </u>	The purpose of the Supporting Affordability & Livability Budget Summary Level	,,,,,
Human Services	16200 - Human Services				Supporting Affordability and	is to support programs that promote affordability to Seattle residents with low	
Department	Fund	00155	BO-PR-20000	16200-BO-HS-H1000	Livability	incomes.	14,050,967
						The purpose of the Supporting Safe Communities Budget Summary Level is to	
Human Services						support programs that help reduce instances of individuals experiencing	
Department	00100 - General Fund	00100	BO-SU-N000B	00100-BO-HS-H4000	Supporting Safe Communities	trauma, violence, and crisis.	54,173,180
						The purpose of the Supporting Safe Communities Budget Summary Level is to	<u> </u>
Human Services	14500 - Payroll Expense					support programs that help reduce instances of individuals experiencing	
Department	Tax	00155	BO-HS-H5000	14500-BO-HS-H4000	Supporting Safe Communities	trauma, violence, and crisis.	7,721,220

						The purpose of the Supporting Safe Communities Budget Summary Level is to	
Human Services	16200 - Human Services					support programs that help reduce instances of individuals experiencing	
Department	Fund	00164	BO-FG-2QA00	16200-BO-HS-H4000	Supporting Safe Communities	trauma, violence, and crisis.	30,000
					g and a second	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	
Law Department	00100 - General Fund	00190	BO-LS-1000	00100-BO-LW-J1300	Civil	bodies.	18,222,862
						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	
Law Department	00100 - General Fund	10101	BO-IT-D0200	00100-BO-LW-J1500	Criminal	throughout the court process.	11,706,858
						The purpose of the Leadership and Administration Budget Summary Level is to	
						provide executive, financial, technological, administrative and managerial	
Law Department	00100 - General Fund	00164	BC-PR-40000	00100-BO-LW-J1100	Leadership and Administration	support to the Department.	14,815,398
						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	
Law Department	00100 - General Fund	10110	BO-HR-INDINS	00100-BO-LW-J1700	Precinct Liaison	providing a consistent, thorough and effective approach.	814,549
zam Bopartmont	00100 Consider una	10110	50 1111 1115	00100 20 211 71700	i reemet ziaieen	The purpose of the Leadership and Administration Budget Summary Level is to	011,010
Legislative						provide executive, community, financial, human resource, technology and	
Department	00100 - General Fund	10112	BO-HR-HEALTH	00100-BO-LG-G2000	Leadership and Administration	business support to the department.	5,020,156
·					·		
						The purpose of the Legislative Department Budget Summary Level is to set	
Legislative						policy, enact City laws, approve the City's budget, provide oversight of City	
Department	00100 - General Fund	10111	BO-HR-UNEMP	00100-BO-LG-G1000	Legislative Department	departments, and support the mission of the Council.	17,744,320
						The purpose of the Economic and Revenue Forecasts Budget Summary Level is	
046						to provide support to the Forecast Council, perform economic and revenue	
Office of Economic						forecasts, conduct special studies at the request of the Forecast Council, and	
and Revenue			DO DD 00000		Economic and Revenue	provide ad hoc analytical support on economic and revenue estimation for	= 40 440
Forecasts	00100 - General Fund	10200	BO-PR-80000	00100-BO-ER-10000	Forecasts	legislative and executive staff consistent with the work program.	749,118
						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	
Office of Heaving						Municipal Code grants authority to do so (there are currently more than 75	
Office of Hearing	00100 Canaral Fund	10000	DO TD 40004	00100 DO HV V1V00	Office of the Heaving Francisco	subject areas) and to issue decisions and recommendations consistent with	1 01 4 01 4
Examiner	00100 - General Fund	10800	BO-TR-12001	00100-BO-HX-V1X00	Office of the Hearing Examiner	applicable law.	1,314,214
						The purpose of the Office of Inspector General for Public Safety Budget	
						Summary Level is to provide civilian oversight of management and operations of	
Office of Inspector						the Seattle Police Department (SPD) and Office of Police Accountability (OPA)	
General for Public					Office of Inspector General for	as well as civilian review of criminal justice system operations and practices	
Safety	00100 - General Fund	12200	BO-HS-H3000	00100-BO-IG-1000	Public Safety	that involve SPD or OPA.	5,209,694
					-	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	
Office of the City						public resources more equitably, efficiently and effectively in delivering	
Auditor	00100 - General Fund	13000	BC-TR-16000	00100-BO-AD-VG000	Office of the City Auditor	services to the public.	2,571,340

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						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	
Office of the City	00155 - Sweetened					public resources more equitably, efficiently and effectively in delivering	
Auditor	Beverage Tax Fund	13000	BC-TR-19001	00155-BO-AD-VG000	Office of the City Auditor	services to the public.	-
I						TI (1) 0(5 (5 ) 0 ) 1 (050) B 1 (10	
						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	
Office of the Employee						and City Council on policies and procedures that can help create an inclusive	
Ombud	00100 - General Fund	13000	BC-TR-19002	00100-BO-EM-V10MB	Office of Employee Ombud	and respectful workplace environment.	1,234,561
						The purpose of the Police Relief and Pension Budget Summary Level is to	
Police Relief and	61060 - Police Relief &					provide responsive benefit services to eligible active-duty and retired Seattle	
Pension	Pension Fund	13000	BO-TR-16000	61060-BO-PP-RP604	Police Relief and Pension	police officers.	22,464,953
İ						The second of the Deliving and Occupants and Deliving and Occupants	
İ						The purpose of the Building and Campus Improvements Budget Summary Level	
						is to provide for improvements throughout the Seattle Center campus,	
	00164 - Unrestricted				Building and Campus	including buildings and building systems, open spaces, public gathering	
Seattle Center	Cumulative Reserve Fund	13000	BO-TR-17005	00164-BC-SC-S03P01	Improvements	places, utility infrastructure, and long-range planning.	50,000
						The second of the British and Organization and Budget Organization	
						The purpose of the Building and Campus Improvements Budget Summary Level	
						is to provide for improvements throughout the Seattle Center campus,	
	14500 - Payroll Expense				Building and Campus	including buildings and building systems, open spaces, public gathering	
Seattle Center	Tax	14500	BO-EE-IL100	14500-BC-SC-S03P01	Improvements	places, utility infrastructure, and long-range planning.	195,000
						The purpose of the Building and Campus Improvements Budget Summary Level	
						is to provide for improvements throughout the Seattle Center campus,	
	30010 - REET I Capital				Building and Campus	including buildings and building systems, open spaces, public gathering	
Seattle Center	Fund	14500	BO-FA-0003	30010-BC-SC-S03P01	Improvements	places, utility infrastructure, and long-range planning.	5,292,000
						The number of the Duilding and Communications are Dudget Communication	
						The purpose of the Building and Campus Improvements Budget Summary Level	
						is to provide for improvements throughout the Seattle Center campus,	
	37410 - 2026 LTGO Bond				Building and Campus	including buildings and building systems, open spaces, public gathering	
Seattle Center	Fund B	14500	BO-FG-2QA00	37410-BC-SC-S03P01	Improvements	places, utility infrastructure, and long-range planning.	9,000,000
		40000	DO TD 47004			The purpose of the Campus Budget Summary Level is to manage and operate	
Seattle Center	00100 - General Fund	13000	BO-TR-17001	00100-BO-SC-60000	Campus	Seattle Center's Campus events, grounds and facilities.	8,062,033
	11410 - Seattle Center					The purpose of the Campus Budget Summary Level is to manage and operate	
Seattle Center	Fund	13000	BO-TR-18002	11410-BO-SC-60000	Campus	Seattle Center's Campus events, grounds and facilities.	23,386,282
	12400 - Arts and Culture		DO 11D 115000			The purpose of the Campus Budget Summary Level is to manage and operate	4 050 400
Seattle Center	Fund	14000	BO-HR-N5000	12400-BO-SC-60000	Campus	Seattle Center's Campus events, grounds and facilities.	1,250,123
	14500 - Payroll Expense					The purpose of the Campus Budget Summary Level is to manage and operate	
Seattle Center	Tax	14500	BC-FA-EXTPROJ	14500-BO-SC-60000	Campus	Seattle Center's Campus events, grounds and facilities.	241,308
						The purpose of the Leadership & Administration Budget Summary Level is to	
						provide executive, community, financial, human resource, technology and	
Seattle Center	00100 - General Fund	13000	BO-TR-17004	00100-BO-SC-69000	Leadership and Administration	business support to the department.	7,711,207
	4440 Cantil Control					The purpose of the Leadership & Administration Budget Summary Level is to	
	11410 - Seattle Center		DO 55 W			provide executive, community, financial, human resource, technology and	
Seattle Center	Fund	14000	BO-EE-IL300	11410-BO-SC-69000	Leadership and Administration	business support to the department.	1,404,460
			DO TO 4			The purpose of the McCaw Hall Budget Summary Level is to operate and	
Seattle Center	00100 - General Fund	13000	BO-TR-17003	00100-BO-SC-65000	McCaw Hall	maintain McCaw Hall.	831,810
	11430 - Seattle Center					The purpose of the McCaw Hall Budget Summary Level is to operate and	
Seattle Center	McCaw Hall Fund	14000	BO-EP-10000	11430-BO-SC-65000	McCaw Hall	maintain McCaw Hall.	5,484,036

	30010 - REET I Capital	1				The purpose of the McCaw Hall Budget Summary Level is to operate and	
Seattle Center	Fund	14500	BO-FA-0005	30010-BO-SC-65000	McCaw Hall	maintain McCaw Hall.	337,000
ocultic ocitics	34070 - McCaw Hall	14300	BO 1A 0003	00010 B0 00 00000	1100aW11ak	The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is	307,000
Seattle Center	Capital Reserve	14500	BO-FA-0006	34070-BC-SC-S0303	McCaw Hall Capital Reserve	to maintain and enhance the McCaw Hall facility.	691,000
oculic ocitor	- Cupitat Neserve	14300	DO 1A 0000	04070 80 00 00000	Troodw truck ouplied theserve	to maintain and cimanoc die riodaw nati addity.	031,000
						The purpose of the Monorail Rehabilitation Budget Summary Level is to provide	
	11410 - Seattle Center					for the renovation and maintenance of the Seattle Center Monorail, including	
Seattle Center	Fund	13000	BO-TR-18001	11410-BC-SC-S9403	Monorail Rehabilitation		1,178,541
Seattle Center	ruiiu	13000	DO-1K-10001	11410-60-30-39403	Monorali Renabilitation	the two trains, the two stations, and the guideways that run in between.	1,170,341
						The manage of the Manage it Debahilitation Budget Common and evel is to manife	
	44500 . Daywell 5					The purpose of the Monorail Rehabilitation Budget Summary Level is to provide	
	14500 - Payroll Expense					for the renovation and maintenance of the Seattle Center Monorail, including	
Seattle Center	Tax	14500	BO-EE-IL200	14500-BC-SC-S9403	Monorail Rehabilitation	the two trains, the two stations, and the guideways that run in between.	350,000
	44440 0					The common of the Materian Devices Common Level in the found and the classes	
	11410 - Seattle Center					The purpose of the Waterfront Budget Summary Level is to fund and track the	
Seattle Center	Fund	14000	BO-EE-IL100	11410-BO-SC-61000	Waterfront	annual operation and maintenance costs of the Seattle Waterfront.	1,000,000
	40740 0 5					The summer of the West of the Post and Declared On	
	19710 - Seattle Park					The purpose of the Waterfront Budget Summary Level is to fund and track the	
Seattle Center	District Fund	14500	BO-FA-0002	19710-BO-SC-61000	Waterfront	annual operation and maintenance costs of the Seattle Waterfront.	5,717,833
						The purpose of the Conservation & Environmental - CIP Budget Summary Level	
						is to provide for the costs of conservation incentives and other energy efficiency	
					Conservation & Environmental -	programs. This Budget Summary Level also supports the utility's renewable	
Seattle City Light	41000 - Light Fund	14500	BO-FG-2QD00	41000-BC-CL-W	CIP	resource development programs, hydroelectric relicensing, and real estate.	49,577,261
						The purpose of the Customer Service Budget Summary Level is to provide	
						customer experience support specific to customer information systems and to	
				41000-BO-CL-		implement demand-side conservation measures that offset the need for	
Seattle City Light	41000 - Light Fund	14500	BO-AR-VA160	CUSTCARE	Customer Care	additional generation resources.	69,198,345
						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	
Seattle City Light	41000 - Light Fund	14500	BO-HS-H3000	41000-BC-CL-Z	Customer Focused - CIP	Improvement Plan.	121,624,718
, 0						The purpose of the Debt Service Budget Summary Level is to meet principal	
				41000-BO-CL-		repayment and interest obligations on funds borrowed to meet City Light's	
Seattle City Light	41000 - Light Fund	14500	BO-ED-ADMIN	DEBTSRVC	Debt Service	capital expenditure requirements.	248,088,787
, , ,	0 1 1						,,
						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	
Spattle City Light	41000 Light Fund	14500	BO H6 H4000	41000 PO CL A	Loadorchip and Administration		(0)
Seattle City Light	41000 - Light Fund	14300	BO-HS-H4000	41000-BO-CL-A	Leadership and Administration	internal services departments through the central cost allocation mechanism.	(0)

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Seattle City Light	41000 - Light Fund	14500	BO-HS-H7000	41000-BO-CL-ADMIN	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.	184,947,007
Seattle City Light	41000 - Light Fund	14500	BO-HS-H1000	41000-BC-CL-X	Power Supply - CIP	The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	109,113,797
Seattle City Light	41000 - Light Fund	14500	BO-ED-X1D00	41000-BO-CL- PWRSUPPLY	Power Supply O&M	The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.	417,829,443
Seattle City Light	41000 - Light Fund	14500	BO-HU-1000	41000-BO-CL-TAXES	Taxes	The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.	131,104,154
Seattle City Light	41000 - Light Fund	14500	BO-HS-H2000	41000-BC-CL-Y	Transmission and Distribution - CIP	The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	202,429,929
Seattle City Light	41000 - Light Fund	14500	BO-HU-2000	41000-BO-CL-UTILOPS	Utility Operations O&M	The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.	171,330,872
Seattle Department of Construction and Inspections	00100 - General Fund	14500	BO-IA-X1N00	00100-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	7,118,521

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						The purpose of the Compliance Budget Summary Level is to ensure land and	
						buildings are developed, used and maintained according to applicable code	
Seattle Department of						standards, reduce deterioration of structures and properties, enforce tenant	
Construction and	00164 - Unrestricted						
		14500	BO SE V1000	00164 PO CLUDADO	Compliance	protections, and support outreach and education for landlords and tenants in	151 600
Inspections	Cumulative Reserve Fund	14500	BO-SE-X1000	00164-BO-CI-U2400	Compliance	coordination with other departments and community organizations.	151,699
						The purpose of the Compliance Budget Summary Level is to ensure land and	
						buildings are developed, used and maintained according to applicable code	
Seattle Department of						standards, reduce deterioration of structures and properties, enforce tenant	
Construction and	14E00 Downell Evnence						
Inspections	14500 - Payroll Expense Tax	14500	BC-SC-S03P01	14500-BO-CI-U2400	Compliance	protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	1 750 015
nspections	Tax	14500	BC-SC-S03P01	14500-b0-CI-02400	Computance	coordination with other departments and community organizations.	1,758,015
						The purpose of the Compliance Budget Summary Level is to ensure land and	
						buildings are developed, used and maintained according to applicable code	
Seattle Department of							
Construction and	30010 - REET I Capital					standards, reduce deterioration of structures and properties, enforce tenant	
	Fund	14500	BC-SC-S9403	30010-BO-CI-U2400	Compliance	protections, and support outreach and education for landlords and tenants in	200,000
Inspections	runa	14500	BC-SC-S9403	30010-BO-CI-U2400	Compliance	coordination with other departments and community organizations.	360,000
						The purpose of the Compliance Budget Summary Level is to ensure land and	
						buildings are developed, used and maintained according to applicable code	
Seattle Department of							
•	40100 Construction and					standards, reduce deterioration of structures and properties, enforce tenant	
Construction and	48100 - Construction and	1 4500	DO 01 110 400	40100 PO CLUD400	Compliance	protections, and support outreach and education for landlords and tenants in	0.047.740
Inspections	Inspections	14500	BO-CI-U2400	48100-BO-CI-U2400	Compliance	coordination with other departments and community organizations.	6,247,718
						The purpose of the Customer Success Budget Summary Level is to provide pre-	
Seattle Department of						application customer service and guidance on the permit application process	
Construction and						and to fully support the customer experience throughout the permit review and	
Inspections	00100 - General Fund	14500	BO-PC-X2P40	00100-BO-CI-U2100	Customer Success	inspections process to ensure successful outcomes for SDCl's customers.	84,147
шэрссионэ	00100 - Ocherati ana	14300	DO-1 C-X21 40	00100 BO OI 02100	Gustomer Guecess	inspections process to ensure successful outcomes for obor's customers.	04,147
1						The purpose of the Customer Success Budget Summary Level is to provide pre-	
Seattle Department of						application customer service and guidance on the permit application process	
Construction and	48100 - Construction and					and to fully support the customer experience throughout the permit review and	
Inspections	Inspections	14500	BO-TR-17003	48100-BO-CI-U2100	Customer Success	inspections process to ensure successful outcomes for SDCI's customers.	12,109,283
opootiono	mopoduono	14000	BO 111 17000	10100 20 01 02100		The purpose of the Government Policy, Safety & Support Budget Summary Level	12,100,200
Seattle Department of						is to develop and update land use code and technical code regulations, and	
Construction and					Government Policy, Safety &	provide appropriate support for disaster preparation, mitigation, response, and	
Inspections	00100 - General Fund	14500	BO-PC-X2P00	00100-BO-CI-U2600	Support	recovery services.	1,144,422
.,		500	2 . 2			The purpose of the Government Policy, Safety & Support Budget Summary Level	2,2,722
Seattle Department of						is to develop and update land use code and technical code regulations, and	
Construction and	48100 - Construction and				Government Policy, Safety &	provide appropriate support for disaster preparation, mitigation, response, and	
Inspections	Inspections	14500	BO-TR-16000	48100-BO-CI-U2600	Support	recovery services.	1,764,283
• • • • • •		500		1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		The purpose of the Inspections Budget Summary Level is to provide on-site	2,7 0 1,200
Seattle Department of						inspections of property under development, inspections of mechanical	
Construction and						equipment at installation and on an annual or biennial cycle, and certification	
Inspections	00100 - General Fund	14500	BO-HU-3000	00100-BO-CI-U23A0	Inspections	of installers and mechanics.	0
	55200 Scholati uliu	1-000	20 110 0000	55100 BG 01-020A0		The purpose of the Inspections Budget Summary Level is to provide on-site	0
Seattle Department of						inspections of property under development, inspections of mechanical	
Construction and	48100 - Construction and					equipment at installation and on an annual or biennial cycle, and certification	
Inspections	Inspections	14500	BO-SC-60000	48100-BO-CI-U23A0	Inspections	of installers and mechanics.	34,010,816
порессиона	mopeotions	14000	20-00-0000	-0100 DO 01 020A0	mopositions	or modulos and meenanies.	04,010,010

Cantila Danasturant of		1	I		T	The number of the Land Has 8 Engineering Consider Dudget Comment and in	
Seattle Department of	40400 Compturation and					The purpose of the Land Use & Engineering Services Budget Summary Level is	
Construction and	48100 - Construction and	4 4500	DO TD 47004	40400 BO OLUDOOO		to provide a comprehensive review of development plans and to process land	40.700.444
Inspections	Inspections	14500	BO-TR-17004	48100-BO-CI-U2000	Land Use & Engineering Services	use and building permits.	43,769,144
Seattle Department of						The purpose of the Leadership & Administration Budget Summary Level is to	
Construction and		4.500	20104000			lead and direct department employees, provide policy guidance, and oversee	
Inspections	00100 - General Fund	14500	BO-LS-1000	00100-BO-CI-U2500	Leadership and Administration	relationships with the community.	-
Seattle Department of						The purpose of the Leadership & Administration Budget Summary Level is to	
Construction and	48100 - Construction and					lead and direct department employees, provide policy guidance, and oversee	
Inspections	Inspections	14500	BC-TR-19003	48100-BO-CI-U2500	Leadership and Administration	relationships with the community.	0
Seattle Department of						The purpose of the Process Improvements Budget Summary Level is to	
Construction and	48100 - Construction and					implement innovative permitting technology and process improvement	
Inspections	Inspections	14500	BC-PR-40000	48100-BO-CI-U2700	Process Improvements	solutions for SDCI.	4,195,089
Seattle Department of						The purpose of the Technology Investments Budget Summary Level is to	
Construction and	48100 - Construction and					maintain the Seattle Department of Construction and Inspections' permitting	
Inspections	Inspections	14500	BO-IT-D0600	48100-BO-CI-U2900	Technology Investments	technology products and programs.	8,697,306
						The purpose of the Group Term Life Budget Summary Level is to provide	
Seattle Department of	10113 - Group Term Life					appropriation authority for the City's group term life insurance, long-term	
Human Resources	Fund	16200	BO-HS-H2000	10113-BO-HR-GTL	GTL/LTD/AD&D Insurance Service	disability insurance, and accidental death and dismemberment insurance.	7,055,500
						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	
Seattle Department of						Account; the Employee Assistance Program; and COBRA continuation coverage	
Human Resources	10112 - Health Care Fund	16200	BO-HS-H1000	10112-BO-HR-HEALTH	Health Care Services	costs.	360,415,978
. raman ricocarcos	TOTTE HOUSE OUT OF AND	10200	20 110 112000	10112 50 111 112 12111	riodian data datrida	The purpose of the Health Care Budget Summary Level is to provide for the	000,110,070
						City's medical, dental, and vision insurance programs; the Flexible Spending	
Seattle Department of	63100 - Fire Fighters					Account; the Employee Assistance Program; and COBRA continuation coverage	
Human Resources	Healthcare Fund	16200	BO-HS-H4000	63100-BO-HR-HEALTH	Health Care Services	costs.	2,000,000
nulliali nesoulces	neattiicale ruliu	16200	BU-N3-N4000	03100-BO-HK-HEALTH	Health Care Services	COSIS.	2,000,000
						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,	
Seattle Department of					up o ·	supported employment programs, and Citywide human resources information	
Human Resources	00100 - General Fund	14500	BO-PR-30000	00100-BO-HR-N6000	HR Services	management services.	10,555,224
						The purpose of the Industrial Insurance Budget Summary Level is to provide for	
						medical, wage replacement, pension, and disability claims related to	
Seattle Department of	10110 - Industrial					occupational injuries and illnesses, occupational medical monitoring,	
Human Resources	Insurance Fund	14510	BO-HS-H7000	10110-BO-HR-INDINS	Industrial Insurance Services	workplace safety programs, and related expenses.	53,373,498
						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	
Seattle Department of						Budget Summary Level also provides services that support City and SDHR	
Human Resources	00100 - General Fund	14500	BO-PR-20000	00100-BO-HR-N5000	Leadership and Administration	department management, including financial and accounting services.	12,024,906

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Coattle Danathas and of	14000 Committee Local					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	
Seattle Department of Human Resources	14000 - Coronavirus Local Fiscal Recovery Fund	16200	BO-HS-H3000	14000-BO-HR-N5000	Leadership and Administration	Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.	
Hullian Nesources	riscat necovery ruliu	10200	BO-H3-H3000	14000-BO-HK-N3000	Leadership and Administration	The purpose of the Unemployment Insurance Budget Summary Level is to	-
Seattle Department of	10111 - Unemployment					provide the budget authority for the City to pay unemployment compensation	
Human Resources	Insurance Fund	15260	BO-FA-0005	10111-BO-HR-UNEMP	Unemployment Services	expenses.	3,976,121
Seattle Department of Transportation	00100 - General Fund	16200	BO-HS-H7000	00100-BO-TR-17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	5,506,166
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	17871	BO-EE-IL200	10398-BO-TR-17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	0
Seattle Department of Transportation	13000 - Transportation Fund	18500	BO-MC-3000	13000-BO-TR-17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	5,980,243
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17001	19900-BO-TR-17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	2,556,913
South Donartment of	30020 - REET II Capital					The purpose of the Debt and Special Funding Budget Summary Level is to meet	
Seattle Department of Transportation	Fund	30010	BC-FA-ADAIMPR	30020-BC-TR-19004	Capital General Expense	debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.	6,985,811
		20010		21320 20 111 20004	2 - France Strong Expense	The purpose of the Central Waterfront Budget Summary Level is to design,	5,555,511
Seattle Department of	13000 - Transportation					manage, and construct improvements to the transportation infrastructure and	
Transportation	Fund	18200	BO-SPL	13000-BC-TR-16000	Central Waterfront	public spaces along the Central Waterfront.	500,000
·	37300 - 2025 Multipurpose			07000 DO TD 40000		The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and	
Transportation	LTGO Bond Fund	30010	BC-FA-APSCH1FA	37300-BC-TR-16000	Central Waterfront	public spaces along the Central Waterfront.	10,713,000
Seattle Department of	10800 - Seattle Streetcar	10000	BC SDI	10000 PO TD 10000	Eiret Hill Strooteer Operations	The purpose of the First Hill Streetcar Operations Budget Summary Level is to	0.405.604
Transportation	Operations	18200	BC-SPL	10800-BO-TR-12002	First Hill Streetcar Operations	operate and maintain the First Hill Seattle Streetcar.	9,435,601

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Seattle Department of Transportation	00100 - General Fund	16600	BO-HU-2000	00100-BO-TR-18002	General Expense	The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.	8,442,757
Seattle Department of Transportation	13000 - Transportation Fund	19710	BC-PR-40000	13000-BO-TR-18002	General Expense	The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.	33,053,778
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-18002	19900-BO-TR-18002	General Expense	The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.	10,200,000
Seattle Department of	30020 - REET II Capital					The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services,	10,200,000
Transportation  Seattle Department of	Fund	30010	BC-FA- SPSFDEBT	30020-BO-TR-18002	General Expense	such as Judgment and Claims contributions and debt service payments.  The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and	<del>-</del>
Transportation	00100 - General Fund	16600	BO-HU-1000	00100-BO-TR-18001	Leadership and Administration	business support to the Seattle Department of Transportation.	-
Seattle Department of Transportation	13000 - Transportation Fund	19710	BC-PR-30000	13000-BO-TR-18001	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Seattle Department of Transportation.	(0)
Seattle Department of Transportation	00100 - General Fund	16400	BO-HU-3000	00100-BO-TR-17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	14,020,252
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	17871	BO-EE-IL700	10398-BO-TR-17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	(0)
	13000 - Transportation Fund		BC-PR-20000	13000-BO-TR-17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	35,235,373
Seattle Department of	19900 - Transportation					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	
Transportation	Benefit District Fund	19900	BO-TR-17005	19900-BO-TR-17005	Maintenance Operations	regulations in the right-of-way.	3,268,817

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						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of						to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	00100 - General Fund	16200	BO-HS-H5000	00100-BC-TR-19001	Major Maintenance/Replacement		-
						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	10398 - Move Seattle Levy					to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	Fund	16600	BO-HU-3000	10398-BC-TR-19001	Major Maintenance/Replacement		4,474,730
						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	13000 - Transportation					to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	Fund	18500	BC-TR-19001	13000-BC-TR-19001	Major Maintenance/Replacement	and structures.	20,012,853
	18500 - School Safety					The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	Traffic and Pedestrian					to provide maintenance and replacement of roads, trails, bike paths, bridges	ļ
Transportation	Improvement Fund	19710	BO-PR-50000	18500-BC-TR-19001	Major Maintenance/Replacement	and structures.	4
						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	19900 - Transportation					to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	Benefit District Fund	19900	BC-TR-19001	19900-BC-TR-19001	Major Maintenance/Replacement	and structures.	5,567,702
						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	30010 - REET I Capital					to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	Fund	20110	BC-PR-40000	30010-BC-TR-19001	Major Maintenance/Replacement		_
						The purpose of the Major Maintenance/Replacement Budget Summary Level is	
Seattle Department of	30020 - REET II Capital					to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	Fund	201/10	BO-EA-DERTLITGO	30020-BC-TR-19001	Major Maintenance/Replacement		5,758,099
Transportation	T dild	20140	DO TA DEDICTOR	50020 BO III 15001	riajoi riaintenanee/neptaeement	The purpose of the Major Maintenance/Replacement Budget Summary Level is	0,700,000
Seattle Department of						to provide maintenance and replacement of roads, trails, bike paths, bridges	
Transportation	TBD - To Be Determined	30010	BC-FA-APSCH2FA	TDD DC TD 10001	Major Maintenance/Replacement		
панаронации	TDD - 10 be Determined	30010	DC-FA-APSCHZFA	IPD-PC-1V-13001	Major Maintenance/Reptacement	and structures.	=
						The name of the Major Dunicate Dudget Common and available design manage	
						The purpose of the Major Projects Budget Summary Level is to design, manage	
						and construct improvements to the transportation infrastructure for the benefit	
Seattle Department of	13000 - Transportation			<b></b>		of the traveling public including freight, transit, other public agencies,	
Transportation	Fund	18500	BC-TR-19003	13000-BC-TR-19002	Major Projects	pedestrians, bicyclists and motorists.	1,640,985
						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	
Seattle Department of						transportation; and maintaining and improving signals and the non-electrical	
Transportation	00100 - General Fund	16400	BO-HU-2000	00100-BO-TR-17003	Mobility Operations	transportation management infrastructure.	27,093,311
						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	
Seattle Department of	10398 - Move Seattle Levy					transportation; and maintaining and improving signals and the non-electrical	
Transportation	Fund	17871	BO-EE-IL300	10398-BO-TR-17003	Mobility Operations	transportation management infrastructure.	0
	. <del>.</del>		:2000				Ů
						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;	
Coattle Department of	12000 Transportation					implementing neighborhood plans; encouraging alternative modes of	
Seattle Department of	13000 - Transportation	10500	DO OD DOGGO	10000 BO TD 17000	Mahilita Onavati	transportation; and maintaining and improving signals and the non-electrical	05 074 700
Transportation	Fund	18200	BO-SP-P9000	13000-BO-TR-17003	Mobility Operations	transportation management infrastructure.	25,871,780

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Seattle Department of Transportation	14500 - Payroll Expense Tax	19710	BO-PR-20000	14500-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	-
Seattle Department of Transportation	18500 - School Safety Traffic and Pedestrian Improvement Fund	19900	BO-FG-2QD00	18500-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	630,003
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17003	19900-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	43,346,496
Seattle Department of Transportation	00100 - General Fund	16200	BO-HS-H6000	00100-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	1,042,414
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	17871	BO-EE-IL100	10398-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	16,027,373
Seattle Department of Transportation	13000 - Transportation Fund	18500	BO-TR-17003	13000-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	68,865,184
Seattle Department of Transportation	14500 - Payroll Expense Tax	19710	BC-PR-50000	14500-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	<u>-</u>
Seattle Department of Transportation	18500 - School Safety Traffic and Pedestrian Improvement Fund	19710	BO-PR-80000	18500-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	9,714,155
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BC-TR-19003	19900-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	22,491,405

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						The anymore of the Mahility Conited Dudget Common Level is to help manifesing	
						The purpose of the Mobility-Capital Budget Summary Level is to help maximize	
0	00040 DEET LOitl					the movement of traffic throughout the city by enhancing all modes of	
·	30010 - REET I Capital			00040 BO TD 40000	Makilika Qarikal	transportation including corridor and intersection improvements, transit and	
Transportation	Fund	20130	BO-FA-DEBTBIRF	30010-BC-TR-19003	Mobility-Capital	HOV improvements, and sidewalk and pedestrian facilities.	-
						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	
· ·	30020 - REET II Capital					transportation including corridor and intersection improvements, transit and	
Transportation	Fund	20140	BO-FA-DEBTISS-U	30020-BC-TR-19003	Mobility-Capital	HOV improvements, and sidewalk and pedestrian facilities.	2,789,875
						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	
Seattle Department of						transportation including corridor and intersection improvements, transit and	
Transportation	TBD - To Be Determined	30010	BC-FA-EXTPROJ	TBD-BC-TR-19003	Mobility-Capital	HOV improvements, and sidewalk and pedestrian facilities.	-
						The purpose of the (Right-of-Way) ROW Management Budget Summary Level is	
	10000 T					to review projects throughout the city for code compliance for uses of the right-	
•	13000 - Transportation			40000 DO TD 47004		of-way and to provide plan review, utility permit and street use permit issuance,	
Transportation	Fund	19710	BO-SC-61000	13000-BO-TR-17004	ROW Management	and utility inspection and mapping services.	53,917,466
						The purpose of the (Right-of-Way) ROW Management Budget Summary Level is	
Casttle Danasturant of	14500 Daywell Fymana					to review projects throughout the city for code compliance for uses of the right-	
· ·	14500 - Payroll Expense	40740	DO DD 00000	44500 DO TD 47004	DOWManagamant	of-way and to provide plan review, utility permit and street use permit issuance,	
Transportation	Tax	19710	BO-PR-30000	14500-BO-TR-17004	ROW Management	and utility inspection and mapping services.	-
Coattle Department of	10000 Coattle Streeteer				Couth Lake Union Streeteer	The purpose of the South Lake Union Streeters Operations Budget Summary	
•	10800 - Seattle Streetcar	10100	DO CDI	10800-BO-TR-12001	South Lake Union Streetcar	The purpose of the South Lake Union Streetcar Operations Budget Summary	4 440 774
Transportation	Operations	18100	BO-SPL	10000-BO-TR-12001	Operations	Level is to operate and maintain the South Lake Union Seattle Streetcar.	4,419,771
						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	
·	13000 - Transportation				L	partners. Additionally, the BSL provides planning and leadership support for	
Transportation	Fund	18500	BO-MC-2000	13000-BO-TR-16000	Waterfront and Civic Projects	other Civic Projects.	36,081,169
						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	
·	14500 - Payroll Expense					partners. Additionally, the BSL provides planning and leadership support for	
Transportation	Tax	19710	BO-PR-10000	14500-BO-TR-16000	Waterfront and Civic Projects	other Civic Projects.	250,000
Saattle Fire						The number of the Circ Provention Budget Commenced and in the manifely	
Seattle Fire	00100	20046	DO EA DOEAGE:55	00400 BO ED EE000	Fine Dressenties	The purpose of the Fire Prevention Budget Summary Level is to provide Fire	4.4 700 000
Department	00100 - General Fund	30010	BC-FA-PSFACFIRE	00100-BO-FD-F5000	Fire Prevention	Code enforcement to help prevent injury and loss from fire and other hazards.	14,720,022
						The purpose of the Leadership and Administration Budget Summary Level is to	
						provide strategy and policy, public outreach and education, information and	
Coottle Fire						personnel management, recruitment and training of uniformed staff; allocate	
Seattle Fire	00100 Concret Fund	20010	DO EV CONTEVO	00100 PO ED E1000	Loadorchin and Administration	and manage available resources; and provide logistical support needed to	E1 017 E00
Department	00100 - General Fund	30010	DU-FA-GUVIFAC	00100-BO-FD-F1000	Leadership and Administration	achieve the Department's mission.	51,817,596

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						The purpose of the Operations Budget Summary Level is to provide emergency	
						and disaster response capabilities for fire suppression, emergency medical	
Cantala Fina						needs, hazardous materials, weapons of mass destruction, and search and	
Seattle Fire	00400 0	00040	DO EA NIDUEIDE	00400 BO ED E0000	On another a	rescue. In addition, reduce injuries by identifying and changing practices that	004 005 000
Department	00100 - General Fund	30010	BC-FA-NBHFIRE	00100-BO-FD-F3000	Operations	place firefighters at greater risk and provide communication services.	261,025,029
						The Applications Convices Budget Cummon Level designs, develops, and	
						The Applications Services Budget Summary Level designs, develops, and	
Cantala Information						supports application solutions for both individual business and enterprise	
Seattle Information	4.4500 . Daywell 5					platform needs. In addition, it advances several IT functions, practices, and	
Technology	14500 - Payroll Expense	00040	DO DO VODAO	1.4500 DO IT D0000	Amuliantiana	services such as vendor management, enterprise architecture, automation,	4 444 045
Department	Tax	30010	BO-PC-X2P10	14500-BO-IT-D0600	Applications	quality assurance and analytics.	1,114,245
						The Applications Captions Budget Cummon Level designs, develops, and	
						The Applications Services Budget Summary Level designs, develops, and	
0						supports application solutions for both individual business and enterprise	
Seattle Information	50.440 Information					platform needs. In addition, it advances several IT functions, practices, and	
Technology	50410 - Information			50.440 BO IT BOOOD		services such as vendor management, enterprise architecture, automation,	00 704 700
Department	Technology Fund	30010	BC-PR-30000	50410-BO-IT-D0600	Applications	quality assurance and analytics.	98,784,782
						The summer of the Oakle Fee Oamer the left much in Technology Feed Budget	
						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	
Seattle Information						Franchise Fund to the Seattle Information Technology Department's	
Technology	10101 - Cable TV					Information Technology Fund. These resources are used by the department for	
Department	Franchise Fund	30010	BC-FA-PSFACPOL	10101-BO-IT-D0200	Cable Franchise	a variety of programs consistent with Resolution 30379.	5,629,067
Seattle Information						The Capital Improvement Projects Budget Summary Level provides support for	
Technology	50410 - Information					citywide or department-specific IT projects and initiatives within Seattle IT's	
Department	Technology Fund	30010	BC-SC-S03P01	50410-BC-IT-C0700	Capital Improvement Projects	Capital Improvement Program (CIP).	20,976,134
						The Olient Calutions Budget Common Level avaides account management and	
						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	
Seattle Information						for Project Management and Business Analysis services for all IT projects,	
Technology	50410 - Information					facilitate IT project intake analysis, and support consistent communication and	
Department	Technology Fund	30010	BC-PR-40000	50410-BO-IT-D0800	Client Solutions	customer service practices across all customer-facing divisions.	7,348,865
						The Digital Security and Risk Budget Summary Level provides security and risk	
						mitigation services for the City's computing environments, and develops,	
Seattle Information						applies, and monitors compliance with technology policies and procedures.	
Technology	50410 - Information					This Budget Summary Level also includes the department's Emergency	
Department	Technology Fund	30010	BC-TR-19003	50410-BO-IT-D0500	Digital Security & Risk	Management team.	8,491,693
				1		The Frontline Services and Workplace Budget Summary Level develops,	
				1		maintains, and manages all client support services, including incident	
				1		resolution, end-user equipment and software deployment, device	
				1		maintenance, operating system configuration and management, digital tools	
				1		that enable everyday work, public-facing communications software	
Seattle Information						development, and support. This Budget Summary Level also includes the	
Technology	50410 - Information					Seattle Channel as the public-facing entity of the department and the	
Department	Technology Fund	30010	BC-TR-19001	50410-BO-IT-D0400	Frontline Services and Workplace	e Broadband and Community Technology programs.	48,530,693

Seattle Information							
Technology	50410 - Information					The Leadership and Administration Budget Summary Level provides executive,	
Department	Technology Fund	30010	BO-SC-65000	50410-BO-IT-D0100	Leadership and Administration	community, financial, human resource, and business support to Seattle IT.	27,441,343
Department	reciliology Fullu	30010	BO-3C-03000	30410-60-11-00100	Leadership and Administration	Community, infancial, numan resource, and business support to Seattle 11.	27,441,343
Seattle Information						The Technology Infrastructure Budget Summary Level develops, maintains, and	
Technology	50410 - Information					manages core IT services including communications and data networks, data	
Department	Technology Fund	30010	BO-CI-U2400	50410-BO-IT-D0300	Technology Infrastructure	center and cloud computing infrastructure, and database systems.	65,128,251
Department	reennotogy runu	30010	BO-CI-02400	30410 80 11 80300	reciniology initiastructure	The purpose of the Administration Budget Summary Level is to provide	03,120,231
Seattle Municipal						administrative controls, develop and provide strategic direction, and provide	
Court	00100 - General Fund	30020	BC-TR-19001	00100-BO-MC-3000	Administration	policy and program development.	22,564,525
Court	18500 - School Safety	30020	DC-111-13001	00100-00-1/10-3000	Administration	The purpose of the Administration Budget Summary Level is to provide	22,304,323
Seattle Municipal	Traffic and Pedestrian					administrative controls, develop and provide strategic direction, and provide	
		20000	BO-TR-18002	10500 DO MO 2000	A dusinistration		FF 000
Court	Improvement Fund	30020	BU-1R-18002	18500-BO-MC-3000	Administration	policy and program development.	55,000
						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	
Seattle Municipal						alleged violations of City ordinances and misdemeanor crimes committed	
Court	00100 - General Fund	30010	BC-SPL	00100-BO-MC-2000	Court Operations	within the Seattle city limits.	23,326,785
						The number of the Count Operations Budget Comment Level is to held beginned	
						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	
	18500 - School Safety					and others in magistrate offices, with the goal of providing timely resolution of	
Seattle Municipal	Traffic and Pedestrian					alleged violations of City ordinances and misdemeanor crimes committed	
Court	Improvement Fund	30020	BC-TR-19003	18500-BO-MC-2000	Court Operations	within the Seattle city limits.	280,602
						The purpose of the Building for the Future Budget Summary Level is to develop	
Seattle Parks and	10200 - Park And					new parks and facilities, to acquire new park land, and to improve existing	
Recreation	Recreation Fund	36000	BO-PR-30000	10200-BC-PR-20000	Building For The Future	parks and facilities.	800,000
						The purpose of the Building for the Future Budget Summary Level is to develop	
Seattle Parks and	19710 - Seattle Park					new parks and facilities, to acquire new park land, and to improve existing	
Recreation	District Fund	41000	BC-CL-Y	19710-BC-PR-20000	Building For The Future	parks and facilities.	6,570,746
						The purpose of the Building for the Future Budget Summary Level is to develop	
Seattle Parks and	30020 - REET II Capital					new parks and facilities, to acquire new park land, and to improve existing	
Recreation	Fund	43000	BC-SU-C140B	30020-BC-PR-20000	Building For The Future	parks and facilities.	
						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	
Seattle Parks and	10200 - Park And					and Recreation's capital expenditure requirements and to accomplish unique	
Recreation	Recreation Fund	36000	BO-PR-50000	10200-BC-PR-30000	Debt and Special Funding	projects with special funding sources.	166,400
						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	
Seattle Parks and	19710 - Seattle Park					and Recreation's capital expenditure requirements and to accomplish unique	
Recreation	District Fund	41000	BC-CL-Z	19710-BC-PR-30000	Debt and Special Funding	projects with special funding sources.	-

		I				The purpose of the Eivit Eirst Budget Summany Level is to provide for major	
Seattle Parks and	00164 - Unrestricted					The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
	Cumulative Reserve Fund	36000	BO-PR-10000	00164-BC-PR-40000	Fix It First	related infrastructure.	35,000
Recreation	Cullidialive Reserve Fullu	30000	BO-FK-10000	00104-BC-FN-40000	FIXITFIIST	The purpose of the Fix It First Budget Summary Level is to provide for major	35,000
Seattle Parks and	10200 - Park And					maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
		37200	BO EC 20400	10200-BC-PR-40000	Fix It First	related infrastructure.	012.000
Recreation	Recreation Fund	3/200	BO-FG-2QA00	10200-BC-PR-40000	FIXICFIISC	The purpose of the Fix It First Budget Summary Level is to provide for major	913,000
Coattle Darks and	14E00 Downell Evenence						
Seattle Parks and Recreation	14500 - Payroll Expense Tax	37500	BC-PR-40000	14500-BC-PR-40000	Fix It First	maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	1 500 000
necreation	Idx	3/500	BC-PR-40000	14300-BC-FN-40000	FIXITFIIST	The purpose of the Fix It First Budget Summary Level is to provide for major	1,586,936
Coattle Darks and	19710 - Seattle Park						
Seattle Parks and		41000	DO OL A	10710 BC DD 40000	Fix It First	maintenance, rehabilitation, and preservation of parks, forests, facilities, and	07.047.040
Recreation	District Fund	41000	BO-CL-A	19710-BC-PR-40000	Fix It First	related infrastructure.	37,217,243
Cantala Davisa and	20110 - General Bond					The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	Interest and Redemption	40000	DO 011 0440D	00440 DO DD 40000	Fig. 14 Figs.	maintenance, rehabilitation, and preservation of parks, forests, facilities, and	0.470.000
Recreation	Fund	43000	BC-SU-C110B	20110-BC-PR-40000	Fix It First	related infrastructure.	3,173,000
O	00040 PEFT   0 it -1					The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	30010 - REET I Capital		DO 011 0400D		<u></u> .	maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
Recreation	Fund	43000	BC-SU-C130B	30010-BC-PR-40000	Fix It First	related infrastructure.	8,737,543
						The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	30020 - REET II Capital				L L	maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
Recreation	Fund	43000	BC-SU-C160B	30020-BC-PR-40000	Fix It First	related infrastructure.	13,762,307
						The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	36000 - King County Parks					maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
Recreation	Levy Fund	43000	BO-SU-N000B	36000-BC-PR-40000	Fix It First	related infrastructure.	1,000,000
						The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	37400 - 2026 Multipurpose					maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
Recreation	LTGO Bond Fund	44010	BC-SU-C350B	37400-BC-PR-40000	Fix It First	related infrastructure.	-
						The purpose of the Fix It First Budget Summary Level is to provide for major	
Seattle Parks and	37500 - 2027 Multipurpose					maintenance, rehabilitation, and preservation of parks, forests, facilities, and	
Recreation	LTGO Bond Fund	44010	BC-SU-C360B	37500-BC-PR-40000	Fix It First	related infrastructure.	-
						The purpose of the Golf Budget Summary Level is to manage the City's four golf	
Seattle Parks and						courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf	
Recreation	00100 - General Fund	33130	BC-PR-60000	00100-BO-PR-60000	Golf Programs	courses and related programs.	0
						The purpose of the Golf Budget Summary Level is to manage the City's four golf	
Seattle Parks and	10200 - Park And					courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf	
Recreation	Recreation Fund	37300	BO-FA-DEBTISS-L	10200-BO-PR-60000	Golf Programs	courses and related programs.	18,348,069
						The purpose of the Leadership and Administration Budget Summary Level is to	
Seattle Parks and						provide executive, community, financial, human resource, technology, and	
Recreation	00100 - General Fund	30020	BC-PR-20000	00100-BO-PR-20000	Leadership and Administration	business support to the department.	44,406,192
						The purpose of the Leadership and Administration Budget Summary Level is to	
Seattle Parks and	00155 - Sweetened					provide executive, community, financial, human resource, technology, and	
Recreation	Beverage Tax Fund	36000	BC-PR-30000	00155-BO-PR-20000	Leadership and Administration	business support to the department.	-
						The purpose of the Leadership and Administration Budget Summary Level is to	
Seattle Parks and	10200 - Park And					provide executive, community, financial, human resource, technology, and	
Recreation	Recreation Fund	37300	BC-FA-APSCH1FA	10200-BO-PR-20000	Leadership and Administration	business support to the department.	1,163,730
						The purpose of the Leadership and Administration Budget Summary Level is to	
Seattle Parks and	14500 - Payroll Expense					provide executive, community, financial, human resource, technology, and	
Recreation	Tax	41000	BC-CL-W	14500-BO-PR-20000	Leadership and Administration	business support to the department.	1,100,000
						The purpose of the Leadership and Administration Budget Summary Level is to	
Seattle Parks and	19710 - Seattle Park					provide executive, community, financial, human resource, technology, and	
Recreation	District Fund	41000	BO-CL-DEBTSRVC	19710-BO-PR-20000	Leadership and Administration	business support to the department.	5,627,557

		1		T	T		
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-ADMIN	19710-BC-PR-50000	Maintaining Parks and Facilities	The purpose of the Maintaining Parks and Facilities Budget Summary Level is to improve existing P-Patches and dog off-leash areas as set forth in the first six-year planning cycle of the Seattle Park District.	1,829,717
necreation	District Fund	41000	DO-CL-ADI-IIIV	13710 00 111 30000	Prantaming ranks and racitates	The purpose of the Parks and Facilities Maintenance and Repairs Budget	1,023,717
Coattle Darke and					Darks and Essilities Maintananas	1 ' ' - 1	
Seattle Parks and	00100 Canaral Fund	00000	DO TD 40004	00100 DO DD 10000	Parks and Facilities Maintenance	Summary Level is to repair and maintain parks, park buildings, and park	F7 000 74F
Recreation	00100 - General Fund	30020	BC-TR-19004	00100-BO-PR-10000	and Repairs	infrastructure.	57,399,745
O HI - D - d d	40000 Barda Arad				Double and Football Maintenance	The purpose of the Parks and Facilities Maintenance and Repairs Budget	
Seattle Parks and	10200 - Park And	07000	DO 54 441T	40000 BO BB 40000	Parks and Facilities Maintenance	Summary Level is to repair and maintain parks, park buildings, and park	4.004.400
Recreation	Recreation Fund	37300	BC-FA-A1IT	10200-BO-PR-10000	and Repairs	infrastructure.	4,691,133
O	40740 O				Double and Football Maintenance	The purpose of the Parks and Facilities Maintenance and Repairs Budget	
Seattle Parks and	19710 - Seattle Park				Parks and Facilities Maintenance	Summary Level is to repair and maintain parks, park buildings, and park	
Recreation	District Fund	41000	BO-CL-CUSTCARE	19710-BO-PR-10000	and Repairs	infrastructure.	38,933,557
						The purpose of the Parks and Facilities Maintenance and Repairs Budget	
Seattle Parks and	36000 - King County Parks				Parks and Facilities Maintenance	Summary Level is to repair and maintain parks, park buildings, and park	
Recreation	Levy Fund	43000	BO-SU-N100B	36000-BO-PR-10000	and Repairs	infrastructure.	1,104,437
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
1						provide active and passive recreation services to Seattle residents through the	
Seattle Parks and						direct management, maintenance, and operation of programs and facilities and	
	00100 Conoral Fund	30020	DC DD 40000	00100 BO DD E0000	Pagrantian Facility Programs		17 101 007
Recreation	00100 - General Fund	30020	BC-PR-40000	00100-BO-PR-50000	Recreation Facility Programs	by leveraging partnerships.	17,191,807
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
						provide active and passive recreation services to Seattle residents through the	
Coattle Darks and	001EE Sweetened						
Seattle Parks and	00155 - Sweetened	00000	DO DD 40000	00455 DO DD 50000	December 5 with December	direct management, maintenance, and operation of programs and facilities and	040.040
Recreation	Beverage Tax Fund	36000	BC-PR-40000	00155-BO-PR-50000	Recreation Facility Programs	by leveraging partnerships.	346,012
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
						provide active and passive recreation services to Seattle residents through the	
Seattle Parks and	10200 - Park And						
Recreation	Recreation Fund	37300	BC-EV-DSEVCEIDE	10200-BO-PR-50000	Recreation Facility Programs	direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	13,903,141
Necreation	Necreation rund	37300	BO-1 A-1 31 ACI IIIL	10200-00-111-30000	necreation raciity riograms	by teveraging partiterships.	10,900,141
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
						provide active and passive recreation services to Seattle residents through the	
Seattle Parks and	12400 - Arts and Culture					direct management, maintenance, and operation of programs and facilities and	
Recreation	Fund	37410	BC-SC-S03P01	12400-BO-PR-50000	Recreation Facility Programs	by leveraging partnerships.	660,490
ricorcation	i unu	07410	BC CC CCC, 01	12400 BO 111 00000	Theorea and Tablety Frograms	by teveraging partitionings.	000,400
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
						provide active and passive recreation services to Seattle residents through the	
Seattle Parks and	19710 - Seattle Park					direct management, maintenance, and operation of programs and facilities and	
Recreation	District Fund	41000	BO-CL-TAXES	19710-BO-PR-50000	Recreation Facility Programs	by leveraging partnerships.	21,877,104
recreation	District i unu	41000	BO OL TAXES	13710 00 111 00000	necreation raciaty riograms	by teveraging partitionings.	21,077,104
						The purpose of the Recreation Facility Programs Budget Summary Level is to	
						provide active and passive recreation services to Seattle residents through the	
Seattle Parks and	36000 - King County Parks					direct management, maintenance, and operation of programs and facilities and	
Recreation	Levy Fund	44010	BC-SU-C333B	36000-BO-PR-50000	Recreation Facility Programs	by leveraging partnerships.	773,916
Seattle Parks and	33130 - Park Mitigation &	1				The purpose of the SR520 Mitigation BSL is to account for projects resulting	
Recreation	Remediation	43000	BC-SU-C410B	33130-BC-PR-60000	SR520 Mitigation	from SR520 construction impacts.	
						The purpose of the Zoo and Aquarium Budget Summary Level is to support	
Seattle Parks and						contracted non-profit partners ability to provide services to the community	
Recreation	00100 - General Fund	34070	BC-SC-S0303	00100-BO-PR-80000	Zoo and Aquarium Programs	through operations of the Woodland Park Zoo and the Seattle Aquarium.	3,723,377

						The purpose of the Zoo and Aquarium Budget Summary Level is to support	
Seattle Parks and	10200 - Park And					contracted non-profit partners ability to provide services to the community	
Recreation	Recreation Fund	37300	BC-TR-16000	10200-BO-PR-80000	Zoo and Aquarium Programs	through operations of the Woodland Park Zoo and the Seattle Aquarium.	203,653
necreation	recreation runa	57500	BO-111-10000	10200 BO 111 00000	200 and Aquantam Tograms	through operations of the woodtahu i ark 200 and the ocatic Aquanum.	200,00
						The purpose of the Zoo and Aquarium Budget Summary Level is to support	
Seattle Parks and	19710 - Seattle Park					contracted non-profit partners ability to provide services to the community	
Recreation	District Fund	41000	BO-CL-UTILOPS	19710-BO-PR-80000	Zoo and Aquarium Programs	through operations of the Woodland Park Zoo and the Seattle Aquarium.	5,264,026
necreation	District i unu	41000	BO OF OTIEOLO	13710 00 111 00000	200 and Aquanam Tograms	through operations of the woodtand rank 200 and the ocatile Aquanum.	0,204,020
						The purpose of the Chief of Police Budget Summary Level is to lead and direct	
						department employees and to provide policy guidance and oversee	
Seattle Police						relationships with the community, with the goal that the department provides	
Department	00100 - General Fund	44010	BC-SU-C370B	00100-BO-SP-P1000	Chief of Police	the City with professional, dependable, and respectful public safety services.	17,045,876
		1				The purpose of the Collaborative Policing Budget Summary Level is to	
1						centralize the department's efforts to collaborate and partner with the	
1						community on public safety issues. The BSL is a combination of the	
1						department's community engagement and outreach elements including the	
Seattle Police						new Community Service Officers (CSO) program, Navigation Team, and Crisis	
	00100 - General Fund	44010	BO-SU-N200B	00100-BO-SP-P4000	Collaborative Policing	Intervention Response Team.	15,165,135
Department	00100 - General Fund	44010	BO-30-N200B	00100-BO-3F-F4000	Collaborative Folicing	intervention response ream.	15,165,155
I						The purpose of the Compliance and Professional Standards Bureau Budget	
I						Summary Level is to investigate and review use of force issues. It includes the	
Coattle Delice					Compliance and Professional		
Seattle Police	00400 0	44040	DO OU NOOOD	00400 DO OD DOOO	Compliance and Professional	Department's Force Investigation Team and Use of Force Review Board as well	0.040.000
Department	00100 - General Fund	44010	BO-SU-N000B	00100-BO-SP-P2000	Standards Bureau	as Compliance and Professional Standards Administration.	6,049,628
Seattle Police		45040	DO 011 11400D			The purpose of the Criminal Investigations Budget Summary Level is to	
Department	00100 - General Fund	45010	BO-SU-N100B	00100-BO-SP-P7000	Criminal Investigations	investigate potential criminal activity.	52,914,608
						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	
Seattle Police						visitors to, the East Precinct, to promote safety in their homes, schools,	
Department	00100 - General Fund	45010	BC-SU-C510B	00100-BO-SP-P6600	East Precinct	businesses, and the community at large.	21,901,082
						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	
Seattle Police						programs. The Audit, Policy and Research Program and Education and Training	
Department	00100 - General Fund	44010	BC-SU-C410B	00100-BO-SP-P1600	Leadership and Administration	Program are also included in this Budget Summary Level.	103,284,830
•					·	, , , , , , , , , , , , , , , , , , ,	
						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,	
Seattle Police						and visitors to, the North Precinct, to promote safety in their homes, schools,	
Department	00100 - General Fund	45010	BC-SU-C240B	00100-BO-SP-P6200	North Precinct	businesses, and the community at large.	33,481,603
						The purpose of the Office of Police Accountability Budget Summary Level is to	
Seattle Police						investigate and process complaints involving officers in the Seattle Police	
Department	00100 - General Fund	44010	BC-SU-C380B	00100-BO-SP-P1300	Office of Police Accountability	Department.	6,768,554
Seattle Police				1		The purpose of the Patrol Operations Budget Summary Level is to provide	-,,
Department	00100 - General Fund	44010	BC-SU-C510B	00100-BO-SP-P1800	Patrol Operations	public safety and order maintenance.	25,551,600
•	18500 - School Safety						.,,
Seattle Police	Traffic and Pedestrian					The purpose of the School Zone Camera Program Budget Summary Level is to	
Department	Improvement Fund	40100	BO-CI-U23A0	18500-BO-SP-P9000	School Zone Camera Program	support operations and administration for the School Zone Camera program	3,657,707

Seattle Police Department	00100 - General Fund	45010	BC-SU-C410B	00100-BO-SP-P6500	South Precinct	The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.	23,027,689
Dopartmont	00000	10010	30 00 0 1105	00200 20 0		The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to	25,027,000
Seattle Police Department	00100 - General Fund	45010	BO-SU-N000B	00100-BO-SP-P6700	Southwest Precinct	residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.	17,301,014
Seattle Police Department	00100 - General Fund	44010	BO-SU-N100B	00100-BO-SP-P3400	Special Operations	The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.	72,045,111
Seattle Police						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	
Department	00100 - General Fund	45010	BO-SU-N200B	00100-BO-SP-P8000	Technical Services	and Technology Integration Programs.	33,202,519
Seattle Police Department	00100 - General Fund	45010	BC-SU-C230B	00100-BO-SP-P6100	West Precinct	The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.	26,463,230
Seattle Public Library	18200 - 2019 Library Levy Fund	48100	BO-CI-U2600	18200-BC-SPL	Capital Improvements	The purpose of The Seattle Public Library Capital Improvements Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.	7,989,000
Seattle Public Library	30010 - REET I Capital Fund	48100	BO-CI-U2000	30010-BC-SPL	Capital Improvements	The purpose of The Seattle Public Library Capital Improvements Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.	386,000
Scattle Fubilic Library	Tunu	40100	BO-CI-02000	50010 BO SI E	Capital Improvements	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the	300,000
Seattle Public Library	10410 - Library Fund	48100	BO-CI-U2400	10410-BO-SPL	The Seattle Public Library	community.	69,311,495
	18100 - 2012 Library Levy					The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the	
Seattle Public Library	Fund	48100	BO-CI-U2500	18100-BO-SPL	The Seattle Public Library	community.  The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services,	700,000
Seattle Public Library	18200 - 2019 Library Levy Fund	48100	BO-CI-U2100	18200-BO-SPL	The Seattle Public Library	access to technology, and collections that reflect the needs and interest of the community.	28,893,575

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						The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a	
						Capital Improvement Program funded by drainage and wastewater revenues, is	
	44010 - Drainage and					to plan and construct large infrastructure systems, smaller retrofits, and green	
Seattle Public Utilities	Wastewater Fund	50410	BO-IT-D0100	44010-BC-SU-C360B	Combined Sewer Overflows	infrastructure for CSO Summary.	92,097,937
						The purpose of the Distribution Budget Summary Level, a Capital Improvement	
O	40000 Weter Frank	50000	DO 54 ADOOUG54	40000 DO OU O440D	Distribution	Program funded by water revenues, is to repair and upgrade the City's water	50 400 405
Seattle Public Utilities	43000 - Water Fund	50300	BC-FA-APSCH1FA	43000-BC-SU-C110B	Distribution	lines, pump stations, and other facilities.	53,469,435
						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	
	44010 - Drainage and				Flooding, Sewer Backup &	where surface water generated from City rights-of-way contributes to	
Seattle Public Utilities	Wastewater Fund	50410	BO-IT-D0400	44010-BC-SU-C380B	Landslide	landslides.	10,958,377
						The purpose of the General Expense Budget Summary Level is to provide for the	
Seattle Public Utilities	00100 - General Fund	48100	BO-CI-U2900	00100-BO-SU-N000B	General Expense	Utility's general expenses such as debt service, taxes and major contracts.	2,405,550
						The number of the Consul Function Dudget Commenced and is to manifely for the	
Seattle Public Utilities	42000 Water Fund	50300	BO-FA-CDCM	42000 PO SH N000P	Conoral Evponco	The purpose of the General Expense Budget Summary Level is to provide for the	140 000 051
Seattle Public Ottilles	43000 - Water Fund	50300	BU-FA-CDCM	43000-BO-SU-N000B	General Expense	Utility's general expenses such as debt service, taxes and major contracts.	148,088,951
	44010 - Drainage and					The purpose of the General Expense Budget Summary Level is to provide for the	
Seattle Public Utilities	-	50410	BO-IT-D0800	44010-BO-SU-N000B	General Expense	Utility's general expenses such as debt service, taxes and major contracts.	394,538,241
					·		• •
						The purpose of the General Expense Budget Summary Level is to provide for the	
Seattle Public Utilities	45010 - Solid Waste Fund	TBD	BC-FA-PSFACFIRE	45010-BO-SU-N000B	General Expense	Utility's general expenses such as debt service, taxes and major contracts.	213,410,300
						The purpose of the Habitat Conservation Budget Summary Level, a Capital	
						Improvement Program funded by water revenues, is to manage projects directly	
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0004	43000-BC-SU-C160B	Habitat Conservation Program	related to the Cedar River Watershed Habitat Conservation Plan.	1,570,811
						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	
Seattle Public Utilities	43000 - Water Fund	50321	BO-FA-FLEETCAP	43000-BO-SU-N100B	Leadership and Administration	resources, and facility management.	73,067,237
					·	, , ,	• •
						The purpose of the Leadership and Administration Budget Summary Level is to	
						provide overall management and policy direction for Seattle Public Utilities and	
	44010 - Drainage and					to provide core management and administrative services like finance, human	
Seattle Public Utilities	Wastewater Fund	61030	BO-RE-R1E00	44010-BO-SU-N100B	Leadership and Administration	resources, and facility management.	75,330,168
						L	
						The purpose of the Leadership and Administration Budget Summary Level is to	
						provide overall management and policy direction for Seattle Public Utilities and	
Spattle Bublic Litilities	45010 - Solid Waste Fund	TDD	BC-TR-19001	45010-BO-SU-N100B	Loadorchin and Administration	to provide core management and administrative services like finance, human	19,884,074
Seattle Fublic Othlides	+3010 - Soun Maste Lalla	טפו	DO-1U-19001	+20110-DO-20-N100B	Leadership and Administration	resources, and facility management.  The purpose of the New Facilities Budget Summary Level, a Capital	19,004,074
						Improvement Program funded by solid waste revenues, is to design and	
Seattle Public Utilities	45010 - Solid Waste Fund	61060	BO-PP-RP604	45010-BC-SU-C230B	New Facilities	construct new facilities to enhance solid waste operations.	21,015,121
Seattle Public Otililles	45010 - Solid Maste Fund	01000	DU-PP-RP004	45010-DC-50-C230B	inem Facilities	construct new facilities to enhance solid waste operations.	21,015,121

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						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	
	44010 - Drainage and					storm water runoff on creeks and receiving waters by improving water quality	
Seattle Public Utilities	Wastewater Fund	50322	BC-FA-APSCH2FA	44010-BC-SU-C333B	Protection of Beneficial Uses	and protecting or enhancing habitat.	30,377,663
						The purpose of the Rehabilitation Budget Summary Level, a Capital	
						Improvement Program funded by drainage and wastewater revenues, is to	
	44010 - Drainage and					rehabilitate or replace existing drainage and wastewater assets in kind, to	
Seattle Public Utilities	_	50410	BO-IT-D0300	44010-BC-SU-C370B	Rehabilitation	maintain the current functionality of the system.	43.888.034
						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	
					Rehabilitation & Heavy	stations and improve management of the City's closed landfills and household	
Spattle Public Htilities	45010 - Solid Waste Fund	63000	RO_FA_TRNSTRNF	45010-BC-SU-C240B	Equipment	hazardous waste sites.	397,000
Seattle Fublic Offittles	43010 - 30tid Waste i dild	03000	BO-LA-IIIIV31BIVI	43010-00-30-02400	Equipment	nazardous waste sites.	397,000
						The purpose of the Sediments Budget Summary Level, a Capital Improvement	
	44010 - Drainage and					Program funded by drainage and wastewater revenues, is to restore and	
Seattle Public Utilities	Wastewater Fund	50410	BC-IT-C0700	44010-BC-SU-C350B	Sediments	rehabilitate natural resources in or along Seattle's waterways.	13,421,604
						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	
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0005	43000-BC-SU-C410B	Shared Cost Projects	that receive funding from multiple SPU funds.	53,231,789
						The purpose of the Shared Cost Projects Budget Summary Level, which is a	
						Capital Improvement Program, is to implement the Water, Drainage and	
	44010 - Drainage and					Wastewater, and Solid Waste Utility's share of capital improvement projects	
Seattle Public Utilities		50410	BO-IT-D0500	44010-BC-SU-C410B	Shared Cost Projects	that receive funding from multiple SPU funds.	34,536,996
					İ	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	
Seattle Public Utilities	45010 - Solid Waste Fund	63100	BO-HR-HEALTH	45010-BC-SU-C410B	Shared Cost Projects	that receive funding from multiple SPU funds.	8,423,790
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
						The purpose of the Technology Budget Summary Level, a Capital Improvement	
						Program, is to make use of technology to increase the Water, Drainage and	
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0006	43000-BC-SU-C510B	Technology	Wastewater, and Solid Waste Utility's efficiency and productivity.	5,533,648
						The purpose of the Technology Budget Summary Level, a Capital Improvement	
	44010 - Drainage and					Program, is to make use of technology to increase the Water, Drainage and	
Seattle Public Utilities	Wastewater Fund	50410	BO-IT-D0600	44010-BC-SU-C510B	Technology	Wastewater, and Solid Waste Utility's efficiency and productivity.	5,791,027
						The purpose of the Technology Budget Summary Level, a Capital Improvement	
						Program, is to make use of technology to increase the Water, Drainage and	
Coattle Dublic Hilities	4F010 Colid Woote Fund	67600	BO EA 0004	45010 BC CH C510B	Tachnology		1 544 074
Seattle Public Othlites	45010 - Solid Waste Fund	67600	BO-FA-0004	45010-BC-SU-C510B	Technology	Wastewater, and Solid Waste Utility's efficiency and productivity.	1,544,274
						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	
1						facilities, and convey water from the treatment facilities to Seattle and its	
Seattle Public Utilities	43000 - Water Fund	50300	BC-FA-FASPDS	43000-BC-SU-C120B	Transmission	suburban wholesale customers' distribution systems.	11,915,442

						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,	
Seattle Public Utilities	00100 - General Fund	48100	BO-CI-U2700	00100-BO-SU-N200B	Utility Service and Operations	Drainage and Wastewater, Solid Waste, Water and General Fund programs.	24,258,495
						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,	
Seattle Public Utilities	43000 - Water Fund	50322	BC-FA-APSCH1FA	43000-BO-SU-N200B	Utility Service and Operations	Drainage and Wastewater, Solid Waste, Water and General Fund programs.	87,955,657
						The purpose of the Utility Service and Operations Budget Summary Level is to	
						fund the direct delivery of essential Customer Service programs and the	
	44010 - Drainage and					operating expenses for Pre-Capital Planning & Development, Project Delivery,	
Seattle Public Utilities	Wastewater Fund	61040	BO-FP-R2F01	44010-BO-SU-N200B	Utility Service and Operations	Drainage and Wastewater, Solid Waste, Water and General Fund programs.	88,524,727
						The purpose of the Utility Service and Operations Budget Summary Level is to	
						fund the direct delivery of essential Customer Service programs and the	
0 5	45040 0 11 1144 . 5		DO TD 40000	45040 BO OU NOOD		operating expenses for Pre-Capital Planning & Development, Project Delivery,	45 000 005
Seattle Public Utilities	45010 - Solid Waste Fund	TBD	BC-TR-19003	45010-BO-SU-N200B	Utility Service and Operations	Drainage and Wastewater, Solid Waste, Water and General Fund programs.	45,900,285
						The purpose of the Water Quality & Treatment Budget Summary Level, a Capital	
						Improvement Program funded by water revenues, is to design, construct, and	
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0002	43000-BC-SU-C140B	Water Quality & Treatment	repair water treatment facilities and remaining open-water reservoirs.	1.426.186
Scattle r abite ottities	45000 - Water Fund	30300	BO-1 A-0002	45000 BO 50 O140B	Water Quality & Treatment	The purpose of the Water Resources Budget Summary Level, a Capital	1,420,100
						Improvement Program funded by water revenues, is to repair and upgrade	
						water transmission pipelines and promote residential and commercial water	
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0003	43000-BC-SU-C150B	Water Resources	conservation.	19,510,912
Scattle r abite offittles	45000 - Water Fund	30300	BO 1A 0000	43000 BO 30 O130B	Water nessurees	Conservation.	15,510,512
						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,	
Coattle Dublie Litilities	43000 - Water Fund	50300	BO-FA-0001	43000-BC-SU-C130B	Watershed Stewardship	Cedar, and Lake Youngs watersheds.	2,878,358

# **Position Modifications for the 2025 Budget**

The following is the list of position modifications for the 2025 Proposed Budget that take effect January 1, 2025.

The modifications result from budget actions that eliminate positions, create new positions, change the status of a position, and reclassify positions. Numbers in parentheses are reductions. The figures in the column labeled "Number" represent net position modifications, by Position Status, as a result of changes contained in the 2025 Proposed Budget.

Department	Position Title	Position Status	Number
City Budget Office	StratAdvsr2,Exempt BU-P	Full-Time	(1)
City Budget Office Total			(1)
Civil Service Commissions	Manager2,General Govt	Full-Time	1
Civil Service Commissions	Personnel Anlyst	Full-Time	2
Civil Service Commissions	Personnel Anlyst,Sr	Full-Time	3
Civil Service Commissions Total			6
Community Assisted Response and Engagement	StratAdvsr2,CL&PS	Full-Time	1
Community Assisted Response and Engagement	StratAdvsr3,Exempt	Full-Time	1
<b>Community Assisted Response and Engagement Tota</b>	I _		2
Department of Construction and Inspections	Civil Engrng Spec Supv	Full-Time	(1)
Department of Construction and Inspections	Civil Engrng Spec, Asst III	Full-Time	(1)
Department of Construction and Inspections	Civil Engrng Spec,Sr	Full-Time	(3)
Department of Construction and Inspections	Code Compliance Anlyst	Full-Time	(1)
Department of Construction and Inspections	Land Use Plnr III	Full-Time	(15)
Department of Construction and Inspections	Land Use Plnr IV	Full-Time	(1)
Department of Construction and Inspections	Permit Process Leader	Full-Time	(5)
Department of Construction and Inspections	Permit Spec II	Full-Time	(2)
Department of Construction and Inspections	Permit Spec Supv	Full-Time	(1)
Department of Construction and Inspections	Permit Tech	Full-Time	(1)
Department of Construction and Inspections	Site Dev Insp	Full-Time	(5)
Department of Construction and Inspections	Strucl Plans Engr Supv	Full-Time	2
Department of Construction and Inspections	Strucl Plans Engr,Sr	Full-Time	3
Department of Construction and Inspections Total			(31)
Department of Education and Early Learning	Early Ed Spec,Sr BU	Full-Time	1
Department of Education and Early Learning	Human Svcs Coord	Full-Time	1

Att B - Position Modifications for the 2025 Budget V1

Department of Education and Early Learning To	tal		2
Department of Neighborhoods	Admin Spec II-BU	Full-Time	(1)
Department of Neighborhoods	Admin Staff Asst	Full-Time	(1)
Department of Neighborhoods	Manager2,Exempt	Full-Time	(1)
Department of Neighborhoods	PIng&Dev Spec,Sr-BU	Full-Time	(2)
Department of Neighborhoods Total		·	(5)
Department of Parks and Recreation	Admin Spec II-BU	Full-Time	(3)
Department of Parks and Recreation	Admin Spec III-BU	Full-Time	1
Department of Parks and Recreation	Admin Spec III-BU	Part-Time	(1)
Department of Parks and Recreation	Admin Staff Anlyst	Full-Time	1
Department of Parks and Recreation	Admin Staff Asst	Full-Time	3
Department of Parks and Recreation	Aquatic Cntr Coord, Asst	Part-Time	1
Department of Parks and Recreation	Cashier,Sr	Full-Time	(1)
Department of Parks and Recreation	Constr&Maint Equip Op	Full-Time	(1)
Department of Parks and Recreation	Cust Svc Rep	Full-Time	(3)
Department of Parks and Recreation	Cust Svc Rep	Part-Time	2
Department of Parks and Recreation	Cust Svc Rep,Sr	Full-Time	1
Department of Parks and Recreation	Ed Prgm Supv	Full-Time	1
Department of Parks and Recreation	Executive2	Full-Time	2
Department of Parks and Recreation	Facilities Maint Wkr	Full-Time	(1)
Department of Parks and Recreation	Gardener	Full-Time	2
Department of Parks and Recreation	Gardener,Prin	Full-Time	(1)
Department of Parks and Recreation	Gardener,Sr	Full-Time	(1)
Department of Parks and Recreation	Greenhouse Supv	Full-Time	1
Department of Parks and Recreation	Info Technol Spec	Part-Time	(1)
Department of Parks and Recreation	Laborer	Part-Time	(7)
Department of Parks and Recreation	Lifeguard,Sr	Part-Time	1
Department of Parks and Recreation	Manager1,General Govt	Full-Time	1
Department of Parks and Recreation	Manager1,Parks&Rec	Full-Time	2
Department of Parks and Recreation	Manager3,Parks&Rec	Full-Time	(1)
Department of Parks and Recreation	Mgmt Systs Anlyst	Part-Time	2
Department of Parks and Recreation	Mgmt Systs Anlyst, Asst	Part-Time	(2)
Department of Parks and Recreation	Ofc/Maint Aide	Full-Time	(1)
Department of Parks and Recreation	Park Ranger	Full-Time	(4)

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Park Ranger Supervisor	Full-Time	71
		1
Park Ranger, Senior	Full-Time	4
		1
-		(1)
• • •		1
Plng&Dev Spec I	Full-Time	1
Plng&Dev Spec I	Part-Time	1
Plng&Dev Spec,Sr-BU	Full-Time	1
Pntr	Full-Time	5
Pntr CC	Full-Time	1
Pntr,Sr	Full-Time	1
Publc Relations Spec,Sr	Full-Time	(1)
Real Property Agent	Full-Time	1
Real Property Agent	Part-Time	(1)
Rec Cntr Coord	Full-Time	1
Rec Prgm Coord	Full-Time	1
Rec Prgm Coord,Sr	Full-Time	(2)
Rec Prgm Spec,Sr	Full-Time	(2)
Security Supv	Full-Time	(1)
StratAdvsr1,CSPI&P	Full-Time	1
StratAdvsr1,General Govt	Full-Time	(1)
StratAdvsr1,Human Svcs	Full-Time	2
Trng&Ed Coord	Full-Time	(1)
Trng&Ed Coord,Sr	Full-Time	1
	'	7
Manager1,Exempt	Full-Time	1
Personnel Anlyst	Full-Time	1
Personnel Anlyst,Sr	Full-Time	1
	'	3
Accountant	Full-Time	(1)
Accountant,Sr	Full-Time	(2)
Actg Tech II	Full-Time	(1)
Actg Tech III-BU	Full-Time	(2)
Admin Spec I-BU	Part-Time	(1)
	Parks Custdl CC Personnel Spec Personnel Spec,Sr Plng&Dev Spec I Plng&Dev Spec I Plng&Dev Spec,Sr-BU Pntr Pntr CC Pntr,Sr Publc Relations Spec,Sr Real Property Agent Rec Cntr Coord Rec Prgm Coord,Sr Rec Prgm Coord,Sr Rec Prgm Spec,Sr Security Supv StratAdvsr1,CSPI&P StratAdvsr1,General Govt StratAdvsr1,Human Svcs Trng&Ed Coord Trng&Ed Coord,Sr Manager1,Exempt Personnel Anlyst Personnel Anlyst Personnel Anlyst,Sr  Accountant Accountant,Sr Actg Tech III-BU	Parks Custdl CC Personnel Spec Personnel Spec Personnel Spec, Sr Full-Time Personnel Spec, Sr Full-Time Plng&Dev Spec I Plng&Dev Spec I Part-Time Plng&Dev Spec, Sr-BU Pntr Pntr Full-Time Pntr CC Full-Time Pntr, Sr Publc Relations Spec, Sr Real Property Agent Real Property Agent Rec Cntr Coord Rec Prgm Coord Rec Prgm Coord, Sr Rec Prgm Spec, Sr Full-Time StratAdvsr1, CSPI&P StratAdvsr1, Human Svcs Full-Time Trng&Ed Coord, Sr Full-Time Trng&Ed Coord, Sr Full-Time Trng&Ed Coord, Sr Full-Time Personnel Anlyst Full-Time Personnel Anlyst Full-Time

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Finance and Administrative Services	Admin Spec II-BU	Full-Time	(1)
Finance and Administrative Services	Admin Spec n-Bo  Admin Staff Anlyst	Full-Time	(1)
Finance and Administrative Services	Capital Prits Coord, Asst	Full-Time	(1)
Finance and Administrative Services	Claims Adjuster-FAS	Full-Time	(1)
Finance and Administrative Services	Cust Svc Rep	Full-Time	1
Finance and Administrative Services	·	Full-Time	
	Cust Svc Rep,Sr	Full-Time	(3)
Finance and Administrative Services	Executive2		(1)
Finance and Administrative Services	Info Technol Prof A,Exempt	Full-Time	2
Finance and Administrative Services	Info Technol Prof B-BU	Full-Time	1
Finance and Administrative Services	Investments/Debt Dir,Asst	Full-Time	(1)
Finance and Administrative Services	Licenses&Standards Inspector	Full-Time	1
Finance and Administrative Services	Manager1,Fin,Bud,&Actg	Full-Time	(1)
Finance and Administrative Services	Manager2,Exempt	Full-Time	(1)
Finance and Administrative Services	Mgmt Systs Anlyst,Sr	Full-Time	1
Finance and Administrative Services	Pntr CC	Full-Time	1
Finance and Administrative Services	Remittance Proc Tech	Full-Time	(1)
Finance and Administrative Services	Remittance Proc Tech,Sr	Full-Time	(1)
Finance and Administrative Services	StratAdvsr2,Exempt	Full-Time	(1)
Finance and Administrative Services	StratAdvsr2,Info Technol	Full-Time	(1)
Finance and Administrative Services	StratAdvsr3,Exempt	Full-Time	(1)
Finance and Administrative Services	Treasury Cashier	Full-Time	(3)
Finance and Administrative Services	Treasury Cashier,Sr	Full-Time	(1)
Finance and Administrative Services Total	·	,	(20)
Human Services Department	Admin Spec III-BU	Full-Time	1
Human Services Department	Admin Staff Anlyst	Full-Time	1
Human Services Department	Grants&Contracts Spec,Sr	Part-Time	(1)
Human Services Department	Plng&Dev Spec,Sr-BU	Full-Time	1
Human Services Department	Victim Advocate BU	Full-Time	4
Human Services Department	Victim Advocate Supv	Full-Time	1
Human Services Department Total	· ·		7
Office for Civil Rights	Manager2,General Govt	Full-Time	(1)
Office for Civil Rights	Plng&Dev Spec II	Full-Time	(1)
Office for Civil Rights	StratAdvsr1,General Govt-L17	Full-Time	(1)
Office for Civil Rights	StratAdvsr1,General Govt-L17	Part-Time	(1)
	,		\ /

Office for Civil Rights Total			(4)
Office of Arts and Culture	Arts Prgm Spec BU	Part-Time	(1)
Office of Arts and Culture	Arts Prgm Spec,Sr	Full-Time	1
Office of Arts and Culture	Events Booking Rep	Full-Time	1
Office of Arts and Culture	Events Booking Rep	Part-Time	(1)
Office of Arts and Culture	Events Booking Rep,Sr BU	Part-Time	(1)
Office of Arts and Culture	Maint Laborer	Part-Time	1
Office of Arts and Culture	Publc Relations Spec,Sr	Full-Time	1
Office of Arts and Culture	Publc Relations Supv	Part-Time	(1)
Office of Arts and Culture	StratAdvsr1,Exempt	Full-Time	1
Office of Arts and Culture Total			1
Office of Economic Development	Admin Staff Asst	Full-Time	1
Office of Economic Development	Plng&Dev Spec II	Full-Time	(1)
Office of Economic Development	Publc Relations Spec,Sr	Part-Time	(1)
Office of Economic Development	StratAdvsr1,Exempt	Full-Time	1
Office of Economic Development Total	'	·	0
Office of Emergency Management	Admin Spec II-BU	Full-Time	(1)
Office of Emergency Management	Admin Spec II-BU	Part-Time	1
Office of Emergency Management	StratAdvsr1,Exempt	Full-Time	(1)
Office of Emergency Management Total			(1)
Office of Housing	Admin Spec II-BU	Full-Time	1
Office of Housing	Com Dev Spec	Full-Time	1
Office of Housing	Manager1,Fin,Bud,&Actg	Full-Time	1
Office of Housing Total	·	·	3
Office of Labor Standards	Civil Rights Anlyst	Full-Time	(1)
Office of Labor Standards	Plng&Dev Spec II	Full-Time	(1)
Office of Labor Standards	StratAdvsr1,General Govt-L17	Full-Time	(1)
Office of Labor Standards Total	·	·	(3)
Office of Planning and Community Development	Admin Staff Asst	Part-Time	(1)
Office of Planning and Community Development	Plng&Dev Spec,Sr-BU	Full-Time	(2)
Office of Planning and Community Development Tota	I		(3)
Seattle Center	Admin Staff Asst	Full-Time	1
Seattle Center	Adms Employee	Full-Time	(1)
Seattle Center	Adms Employee	Part-Time	(2)

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Seattle Center	Events Booking Rep	Full-Time	1
Seattle Center	Exec Asst	Full-Time	(1)
Seattle Center	Manager2,CSPI&P	Full-Time	1
Seattle Center	Parking Attendant	Full-Time	1
Seattle Center	Parking Attendant,Sr	Full-Time	(2)
Seattle Center	Parking Supv	Full-Time	2
Seattle Center	Security Ofcr	Full-Time	(1)
Seattle Center	Security Prgms Spec	Full-Time	1
Seattle Center	StratAdvsr2,CSPI&P-BU	Full-Time	1
Seattle Center	StratAdvsr3,Exempt	Full-Time	(1)
Seattle Center Total	'		0
Seattle City Light	Elecl Pwr Systs Engr	Full-Time	3
Seattle City Light	Elecl Pwr Systs Engr, Prin	Full-Time	1
Seattle City Light	Info Technol Prof A BU	Full-Time	3
Seattle City Light	Cblspl CC-Net Area	Full-Time	2
Seattle City Light Total			9
Seattle Department of Human Resources	Executive2	Full-Time	(1)
Seattle Department of Human Resources	Manager1,Exempt	Full-Time	(1)
Seattle Department of Human Resources	Manager2,General Govt	Full-Time	(1)
Seattle Department of Human Resources	Mgmt Systs Anlyst,Sr	Full-Time	(1)
Seattle Department of Human Resources	Personnel Anlyst	Full-Time	(4)
Seattle Department of Human Resources	Personnel Anlyst Supv	Full-Time	(1)
Seattle Department of Human Resources	Personnel Anlyst,Sr	Full-Time	(4)
Seattle Department of Human Resources	StratAdvsr1,Exempt	Full-Time	(3)
Seattle Department of Human Resources	StratAdvsr1,Exempt	Part-Time	(1)
Seattle Department of Human Resources	StratAdvsr1,General Govt	Full-Time	(1)
Seattle Department of Human Resources	Trng&Ed Coord,Sr	Full-Time	(2)
Seattle Department of Human Resources Total			(20)
Seattle Department of Transportation	Admin Spec III	Full-Time	1
Seattle Department of Transportation	Manager1,General Govt	Full-Time	1
Seattle Department of Transportation	StratAdvsr1,General Govt	Full-Time	1
Seattle Department of Transportation Total			3
Seattle Fire Department	Admin Spec II BU-P	Part-Time	1
Seattle Fire Department	Fire Capt-Admin-80 Hrs	Full-Time	(1)

Att B - Position Modifications for the 2025 Budget V1

Seattle Information Technology   Executive2   Full-Time   (1) Seattle Information Technology   Info Technol Prof A, Exempt   Full-Time   (6) Seattle Information Technology   Info Technol Prof B-BU   Full-Time   (2) Seattle Information Technology   Info Technol Prof B-BU   Full-Time   (25) Seattle Information Technology   Info Technol Prof B-BU   Full-Time   (25) Seattle Information Technology   Info Technol Prof C-BU   Full-Time   (13) Seattle Information Technology   Info Technol Prof C-BU   Full-Time   (13) Seattle Information Technology   StratAdvsr2, Info Technol Full-Time   (1) Seattle Information Technology   StratAdvsr2, CSPI&P   Full-Time   (1) Seattle Information Technology   StratAdvsr2, Exempt   Full-Time   (1) Seattle Information Technology   StratAdvsr2, Exempt BU-P   Full-Time   (1) Seattle Information Technology   StratAdvsr2, Exempt BU-P   Full-Time   (1) Seattle Information Technology   StratAdvsr2, Info Technol   Full-Time   (4) Seattle Information Technology   StratAdvsr3, Info Technol   Full-Time   (1) Seattle Information Technology   StratAdvsr3, Info Technol   Full-Time   (1) Seattle Information Technology   StratAdvsr3, Info Technol   Full-Time   (1) Seattle Municipal Court   Admin Spec II-MC   Full-Time   (2) Seattle Municipal Court   Admin Spec II-MC   Full-Time   (2) Seattle Municipal Court   Admin Spec II-MC   Full-Time   (1) Seattle Police Department   Admin Spec II-BU   Full-Time   (1) Seattle Police Department   Admin Spec II-BU   Full-Time   (1) Seattle Police Department   Community Crisis Responder II   Full-Time   (1) Seattle Police Department   Mgmt Systs Anlyst BU   Full-Time   1 Seattle Police Department   Mgmt Systs Anlyst BU   Full-Time   1 Seattle Police Department   Mgmt Systs Anlyst BU   Full-Time   1 Seattle Police Department   Mgmt Systs Anlyst BU   Full-Time   1 Seattle Police Department   StratAdvsr1, Exempt   Full-Time   1 Seattle Police Department   StratAdvsr1, Exempt   Full-Time   1 Seattle Police Department   StratAdvsr1, Exempt   Full-Time   1 Seattle Police De	Seattle Fire Department	Personnel Spec,Sr	Full-Time	1
Seattle Information Technology Info Technol Prof A, Exempt Full-Time (6) Seattle Information Technology Info Technol Prof A, Exempt Full-Time (6) Seattle Information Technology Info Technol Prof B, EBU Full-Time (25) Seattle Information Technology Info Technol Prof C-BU Full-Time (13) Seattle Information Technology Info Technol Prof C-BU Full-Time (8) Seattle Information Technology Info Technol Prof C-BU Full-Time (8) Seattle Information Technology StratAdvsr1, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt Full-Time (1) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr3, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr3, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr3, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr3, Info Technol Full-Time (1) Seattle Municipal Court StratAdvsr3, Info Technol Full-Time (2) Seattle Municipal Court StratAdvsr1, Exempt Full-Time (2) Seattle Municipal Court StratAdvsr1, Exempt Full-Time (2) Seattle Municipal Court Total StratAdvsr1, Exempt Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Community Crisis Responder II Full-Time (1) Seattle Police Department Mgmt Systs Anlyst BU Full-Time (1) Seattle Police Department Mgmt Systs Anlyst Sup-BU Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department Total Full-Time (1) Seattle Police Departme	•			
Seattle Information Technology Info Technol Prof A, Exempt Full-Time (6) Seattle Information Technology Info Technol Prof B-BU Full-Time (25) Seattle Information Technology Info Technol Prof C-BU Full-Time (13) Seattle Information Technology Info Technol Systs Anlyst Full-Time (8) Seattle Information Technology Info Technol Systs Anlyst Full-Time (1) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt BU-P Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt BU-P Full-Time (1) Seattle Information Technology StratAdvsr2, Exempt BU-P Full-Time (4) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology StratAdvsr2, Info Technol Full-Time (1) Seattle Information Technology Video Spec II Full-Time (2) Seattle Municipal Court Admin Spec II-MC Full-Time (2) Seattle Municipal Court StratAdvsr2, Exempt Full-Time (2) Seattle Municipal Court StratAdvsr2, Exempt Full-Time (2) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department StratAdvsr1, Exempt Full-Time (1) Seattle Police Department Total Seattle Police Department Total Seattle Police Department Total Seattle	•	Executive2	Full-Time	(1)
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Seattle Information Technology Info Technol Prof C-BU Full-Time (8) Seattle Information Technology Info Technol Systs Anlyst Full-Time (8) Seattle Information Technology StratAdvsr1,Info Technol Systs Anlyst Full-Time (1) Seattle Information Technology StratAdvsr2,CSPI&P Full-Time (1) Seattle Information Technology StratAdvsr2,CSPI&P Full-Time (1) Seattle Information Technology StratAdvsr2,Exempt BU-P Full-Time (1) Seattle Information Technology StratAdvsr2,Ixempt BU-P Full-Time (1) Seattle Information Technology StratAdvsr2,Info Technol Full-Time (4) Seattle Information Technology StratAdvsr3,Info Technol Full-Time (1) Seattle Information Technology Video Spec II Full-Time (3) Seattle Information Technology Video Spec II Full-Time (3) Seattle Information Technology Video Spec II Full-Time (3) Seattle Municipal Court StratAdvsr3,Info Technol Full-Time (2) Seattle Municipal Court StratAdvsr1,Exempt Full-Time (2) Seattle Municipal Court Otal StratAdvsr1,Exempt Full-Time (1) Seattle Police Department Admin Spec II-BU Full-Time (1) Seattle Police Department Community Crisis Responder II Full-Time (1) Seattle Police Department Mgmt Systs Anlyst BU Full-Time (1) Seattle Police Department Mgmt Systs Anlyst Supv-BU Full-Time (1) Seattle Police Department Mgmt Systs Anlyst Supv-BU Full-Time (1) Seattle Police Department StratAdvsr1,Exempt Full-Time (1) Seattle Police Department StratAdvsr1,General Govt Full-Time (1) Seattle Police Department Total StratAdvsr1,General Govt Full-Time (1) Seattle Police Department Total StratAdvsr1,General Govt Full-Time (1) Seattle Police Utilities Admin Spec II-BU Full-Time (1) Seattle Police Utilities Admin Spec II-BU Full-Time (1) Seattle Public Utilities Admin Spec II-BU Full-Time (1) Seattle Public Utilities Admin Spec II-BU Full-Time (1) Seattle Public Utilities Capital Prits Coord Supv-BU Full-Time (1) Seattle Public Utilities Civil Engrns Spec,Assoc Full-Time (5) Seattle Public Utilities Civil Engrns Spec,Assoc Full-Time (5)	<u>.                                    </u>		Full-Time	· '
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Seattle Police Department Mgmt Systs Anlyst Supv-BU Full-Time 4 Seattle Police Department Mgmt Systs Anlyst, Sr BU Full-Time 1 Seattle Police Department StratAdvsr1, Exempt Full-Time 2 Seattle Police Department StratAdvsr1, General Govt Full-Time (1)  Seattle Police Department Total Full-Time 2 Seattle Public Utilities Admin Spec II-BU Full-Time 2 Seattle Public Utilities Admin Staff Asst Full-Time (1) Seattle Public Utilities Capital Prits Coord Supv-BU Full-Time 1 Seattle Public Utilities Civil Engr, Sr Full-Time 3 Seattle Public Utilities Civil Engr, Spec, Assoc Full-Time 5 Seattle Public Utilities Civil Engrng Spec, Assoc Full-Time 5 Seattle Public Utilities Civil Engrng Spec, Assoc Full-Time 1	Seattle Police Department	Community Crisis Responder Sup	Full-Time	1
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Seattle Police DepartmentStratAdvsr1,ExemptFull-Time2Seattle Police DepartmentStratAdvsr1,General GovtFull-Time(1)Seattle Police Department TotalSeattle Public UtilitiesAdmin Spec II-BUFull-Time2Seattle Public UtilitiesAdmin Staff AsstFull-Time(1)Seattle Public UtilitiesCapital Prjts Coord Supv-BUFull-Time1Seattle Public UtilitiesCivil Engr,SrFull-Time3Seattle Public UtilitiesCivil Engrng Spec,AssocFull-Time5Seattle Public UtilitiesCivil Engrng Spec,Asst IFull-Time1	Seattle Police Department	Mgmt Systs Anlyst Supv-BU	Full-Time	4
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Seattle Public UtilitiesAdmin Staff AsstFull-Time(1)Seattle Public UtilitiesCapital Prjts Coord Supv-BUFull-Time1Seattle Public UtilitiesCivil Engr,SrFull-Time3Seattle Public UtilitiesCivil Engrng Spec,AssocFull-Time5Seattle Public UtilitiesCivil Engrng Spec,Asst IFull-Time1	Seattle Police Department Total			24
Seattle Public UtilitiesCapital Prjts Coord Supv-BUFull-Time1Seattle Public UtilitiesCivil Engr,SrFull-Time3Seattle Public UtilitiesCivil Engrng Spec,AssocFull-Time5Seattle Public UtilitiesCivil Engrng Spec,Asst IFull-Time1	Seattle Public Utilities	Admin Spec II-BU	Full-Time	2
Seattle Public UtilitiesCivil Engr,SrFull-Time3Seattle Public UtilitiesCivil Engrng Spec,AssocFull-Time5Seattle Public UtilitiesCivil Engrng Spec,Asst IFull-Time1	Seattle Public Utilities	Admin Staff Asst	Full-Time	(1)
Seattle Public Utilities Civil Engrng Spec,Assoc Full-Time 5 Seattle Public Utilities Civil Engrng Spec,Asst I Full-Time 1	Seattle Public Utilities	Capital Prjts Coord Supv-BU	Full-Time	1
Seattle Public Utilities Civil Engrng Spec, Asst I Full-Time 1	Seattle Public Utilities	Civil Engr,Sr	Full-Time	3
	Seattle Public Utilities	Civil Engrng Spec,Assoc	Full-Time	5
Seattle Public Utilities Civil Engrng Spec,Sr Full-Time 6	Seattle Public Utilities	Civil Engrng Spec, Asst I	Full-Time	1
	Seattle Public Utilities	Civil Engrng Spec,Sr	Full-Time	6

Att B - Position Modifications for the 2025 Budget V1

Seattle Public Utilities	Drainage&Wstwtr Coll CC	Full-Time	1
Seattle Public Utilities	Drainage&Wstwtr Coll Lead Wkr	Full-Time	4
Seattle Public Utilities	Drainage&Wstwtr Coll Wkr	Full-Time	4
Seattle Public Utilities	Executive2	Full-Time	(1)
Seattle Public Utilities	Info Technol Prof B-BU	Full-Time	2
Seattle Public Utilities	Manager1,General Govt-BU	Full-Time	3
Seattle Public Utilities	Manager2,Utils BU-P	Full-Time	1
Seattle Public Utilities	Manager3,CSPI&P-BU	Full-Time	1
Seattle Public Utilities	Manager3,Engrng&Plans Rev	Full-Time	1
Seattle Public Utilities	Mgmt Systs Anlyst	Full-Time	1
Seattle Public Utilities	Mgmt Systs Anlyst,Sr	Full-Time	1
Seattle Public Utilities	Personnel Spec,Sr	Full-Time	1
Seattle Public Utilities	Plng&Dev Spec II	Full-Time	2
Seattle Public Utilities	Plng&Dev Spec,Sr-BU	Full-Time	1
Seattle Public Utilities	Pmp Stat Elecl Tech	Full-Time	1
Seattle Public Utilities	Pntr	Full-Time	(5)
Seattle Public Utilities	Pntr CC	Full-Time	(1)
Seattle Public Utilities	Pntr,Sr	Full-Time	(1)
Seattle Public Utilities	Scale Attendant	Full-Time	1
Seattle Public Utilities	Stat Maint Mach	Full-Time	1
Seattle Public Utilities	StratAdvsr1,CSPI&P BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr1,Exempt BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr1,General Govt	Full-Time	1
Seattle Public Utilities	StratAdvsr1,Utils BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr2,CSPI&P BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr2,Utils BU-P	Full-Time	3
Seattle Public Utilities	Util Svc Rep	Full-Time	1
Seattle Public Utilities	Wtr Quality Engr,Sr	Full-Time	1
Seattle Public Utilities	Wtr Treatment Equip Tech	Full-Time	6
Seattle Public Utilities	Wtr Treatment Op	Full-Time	2
Seattle Public Utilities	Wtr Treatment Op,Sr	Full-Time	6
Seattle Public Utilities	Wtr Treatment Supv	Full-Time	1
Seattle Public Utilities Total			60
Total Citywide Net Position Adjustments			(24)

#### **SUMMARY and FISCAL NOTE**

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

### 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE adopting a budget, including a capital improvement program and position modifications, for The City of Seattle for 2025; and creating positions exempt from civil service; all by a 2/3 vote of the City Council.

**Summary and Background of the Legislation:** This ordinance adopts The City of Seattle's 2025 Budget, which includes the 2025-2030 Capital Improvement Program (CIP) and position modifications for fiscal year 2025. This legislation is submitted annually to adopt The City of Seattle's budget for the next fiscal year.

### 2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project?

**⊠** Yes **□** No

Please see the 2025-2030 Proposed/Adopted Capital Improvement Program for project pages and details.

### 3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City?

**⊠** Yes **□** No

Please see the 2025 Proposed/Adopted Budget for appropriations, revenues, and positions.

### 3.d. Other Impacts

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

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

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

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

#### 4. OTHER IMPLICATIONS

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

All City departments are affected by this legislation. All City departments are aware of the nature of the impact.

- b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property. No.
- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

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

- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.
    - Individual programs and initiatives are described in detail in the Budget and CIP.
  - ii. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.
    - Individual programs and initiatives are described in detail in the Budget and CIP.
- e. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?

New and expanded programs are described in detail in the Budget and CIP.

**Summary Attachments:** None.

5. CI	HECKLIST
$\boxtimes$	Is a public hearing required? The City Council's Select Budget Committee will hold public hearings on October 16 and November 12, 2024.
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
6. A	TTACHMENTS

3



# SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

# Legislation Text

File #: CF 314539, Version: 1

City Council Changes to the 2025 - 2026 Proposed Budget and the 2025 - 2030 Proposed Capital Improvement Program.



## SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

### Legislation Text

File #: Res 32153, Version: 1

#### CITY OF SEATTLE

RESOLUTION	
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A RESOLUTION endorsing a budget and position modifications for The City of Seattle for 2026. WHEREAS, Resolution 32116 provides for a Citywide biennial budgeting process consisting of two one-year budgets and establishes guidelines for mid-year budget changes; and

- WHEREAS, with the exception of continuing and carryforward appropriations, no funds will be appropriated for Year Two of a biennium in the first year of a biennial budget process; and
- WHEREAS, Resolution 32116 states the City Council's intent to endorse a budget for Year Two of each biennial budgeting period at the time it adopts the Year One budget; and
- WHEREAS, the Mayor and City Council wish to endorse the 2026 budget and position modifications for The City of Seattle, which will be subject to further review and modification before being adopted by future ordinance in 2025; NOW, THEREFORE,

# BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEATTLE, THE MAYOR CONCURRING, THAT:

Section 1. The Mayor and City Council endorse the appropriations for The City of Seattle's annual budget for 2026 that are reflected in Attachment A to this resolution, as restricted by the budget provisos in Clerk File 314539.

Section 2. The Mayor and City Council endorse the position modifications for 2026 as reflected in Attachment B to this resolution.

Section 3. In 2025, the City Council intends to conduct a mid-biennium budget review and adoption process for the 2026 Budget, whereby the Mayor will submit a 2026 Proposed Budget to reflect technical

File #: Res 32153, Version: 1			
corrections and adjustments to the 2026 En			
Adopted by the City Council the _	day of		, 2024, and signed by
me in open session in authentication of its	adoption this	day of	, 2024.
			-
	President	of the City Council	
The Mayor concurred the	_ day of	, 2024.	
			-
	Bruce A. Harrell	, Mayor	
Filed by me this day of _		, 2024.	
			-
	Scheereen Dedm	an, City Clerk	

## File #: Res 32153, Version: 1

(Seal)

Attachments:

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

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
ı							
						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	
Civil Service	00100 - General			00100-BO-VC-	Civil Service	political patronage in hiring, and advises on the	
Commissions	Fund	00100	BO-VC-V1CIV	V1CIV	Commissions	administration of the City's personnel system.	2,551,829
						The purpose of the 911 Call Response Budget	
Community						Summary Level is to answer 911 calls, dispatch	
Assisted						City public safety responses, facilitate reporting	
Response and	00100 - General			00100-BO-CS-		of minor incidents; and respond to community	
Engagement	Fund	00100	BO-CS-10000	10000	911 Call Response	safety requests.	29,442,432
						The nurness of the Community Assisted	
						The purpose of the Community Assisted	
						Response and Engagement Budget Summary	
Community						Level is to develop and implement programs that address behavioral issues and substance abuse,	
Community					Community	· ·	
Assisted	00100 Canaral			00100 PO OS	Community	share information across departments, and	
Response and	00100 - General	00100	BO 00 40000	00100-BO-CS-	Assisted Response	respond to non-emergent, low-risk community	0.400.000
Engagement	Fund	00100	BO-CS-40000	40000	and Engagement	calls for service.	6,499,368

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Early Learning Budget	
						Summary Level is to help children enter school	
						ready to succeed, provide preschool teachers	
Department of						with resources and training, and assist Seattle	
Education and	00100 - General			00100-BO-EE-		families with gaining access to early learning	
Early Learning	Fund	00100	BO-EE-IL100	IL100	Early Learning	resources.	14,672,253
						The purpose of the Early Learning Budget	
						Summary Level is to help children enter school	
	00155 -					ready to succeed, provide preschool teachers	
Department of	Sweetened					with resources and training, and assist Seattle	
Education and	Beverage Tax			00155-BO-EE-		families with gaining access to early learning	
Early Learning	Fund	00155	BO-EE-IL100	IL100	Early Learning	resources.	6,778,813
						The purpose of the Early Learning Budget	
						Summary Level is to help children enter school	
	14000 -					ready to succeed, provide preschool teachers	
Department of	Coronavirus					with resources and training, and assist Seattle	
Education and	Local Fiscal			14000-BO-EE-		families with gaining access to early learning	
Early Learning	Recovery Fund	14000	BO-EE-IL100	IL100	Early Learning	resources.	-
						The purpose of the Early Learning Budget	
						Summary Level is to help children enter school	
						ready to succeed, provide preschool teachers	
Department of						with resources and training, and assist Seattle	
Education and	14500 - Payroll			14500-BO-EE-		families with gaining access to early learning	
Early Learning	Expense Tax	14500	BO-EE-IL100	IL100	Early Learning	resources.	

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The nurness of the Farly Learning Budget	
	17871 -					The purpose of the Early Learning Budget Summary Level is to help children enter school	
	Families					ready to succeed, provide preschool teachers	
Department of	Education					with resources and training, and assist Seattle	
Education and	Preschool			17871-BO-EE-		<u> </u>	
		17071	BO EE II 100		Forty Loorning	families with gaining access to early learning	20.070.740
Early Learning	Promise Levy	17871	BO-EE-IL100	IL100	Early Learning	resources.	30,870,748
						The purpose of the K-12 Division Budget	
Department of						Summary Level is to manage K-12 investments in	
Education and	00100 - General			00100-BO-EE-		elementary, middle, and high school, as well as	
Early Learning	Fund	00100	BO-EE-IL200	IL200	K-12 Programs	health strategies across the K-12 continuum.	816,122
						The purpose of the K-12 Division Budget	
Department of						Summary Level is to manage K-12 investments in	
Education and	14500 - Payroll			14500-BO-EE-		elementary, middle, and high school, as well as	
Early Learning	Expense Tax	14500	BO-EE-IL200	IL200	K-12 Programs	health strategies across the K-12 continuum.	14,400,000
	17871 -						
	Families					The purpose of the K-12 Division Budget	
Department of	Education					Summary Level is to manage K-12 investments in	
Education and	Preschool			17871-BO-EE-		elementary, middle, and high school, as well as	
Early Learning	Promise Levy	17871	BO-EE-IL200	IL200	K-12 Programs	health strategies across the K-12 continuum.	21,423,592
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
Department of						provide executive, community, financial, human	
Education and	00100 - General			00100-BO-EE-	Leadership and	resource, technology and business support to	
Early Learning	Fund	00100	BO-EE-IL700	IL700	Administration	the Department of Education and Early Learning.	431,375

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	00455					The purpose of the Leadership and	
_	00155 -					Administration Budget Summary Level is to	
Department of	Sweetened					provide executive, community, financial, human	
Education and	Beverage Tax			00155-BO-EE-	Leadership and	resource, technology and business support to	
Early Learning	Fund	00155	BO-EE-IL700	IL700	Administration	the Department of Education and Early Learning.	694,253
	17871 -					The purpose of the Leadership and	
	Families					Administration Budget Summary Level is to	
Department of	Education					provide executive, community, financial, human	
Education and	Preschool			17871-BO-EE-	Leadership and	resource, technology and business support to	
		17071	BO-EE-IL700		<u> </u>		F 10F 0F7
Early Learning	Promise Levy	17871	BO-EE-IL/00	IL700	Administration	the Department of Education and Early Learning.	5,185,057
						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	
Department of						student groups in Seattle Public Schools will go	
Education and	00100 - General			00100-BO-EE-	Post-Secondary	on to attain a post-secondary credential by the	
Early Learning	Fund	00100	BO-EE-IL300	IL300	Programs	year 2030.	-
						The purpose of the Post-Secondary Budget	
						Summary Level is to help achieve the goal of the	
	00155 -					City's Education Action Plan that 70% of all	
Department of	Sweetened					student groups in Seattle Public Schools will go	
Education and	Beverage Tax			00155-BO-EE-	Post-Secondary	on to attain a post-secondary credential by the	
Early Learning	Fund	00155	BO-EE-IL300	IL300	Programs	year 2030.	-
						The purpose of the Post-Secondary Budget	
						Summary Level is to help achieve the goal of the	
	14000 -					City's Education Action Plan that 70% of all	
Department of	Coronavirus					student groups in Seattle Public Schools will go	
Education and	Local Fiscal			14000-BO-EE-	Post-Secondary	on to attain a post-secondary credential by the	
Early Learning	Recovery Fund	14000	BO-EE-IL300	IL300	Programs	year 2030.	_

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Post-Secondary Budget	
	17871 -					Summary Level is to help achieve the goal of the	
	Families					City's Education Action Plan that 70% of all	
Department of	Education					student groups in Seattle Public Schools will go	
Education and	Preschool			17871-BO-EE-	Post-Secondary	on to attain a post-secondary credential by the	
Early Learning	Promise Levy	17871	BO-EE-IL300	IL300	Programs	year 2030.	5,543,360
Department of						The purpose of the ADA Improvements - FAS	
Finance and						Budget Summary Level is to update or modify	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-		facilities for compliance with the standards	
Services	Capital Fund	30010	ADAIMPR	ADAIMPR	ADA Improvements	contained in the American with Disabilities Act.	2,423,000

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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,	
Department of						roof repairs or replacement, and structural	
Finance and					Asset Preservation -	assessments and repairs. This work ensures the	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Schedule 1	long-term preservation of the operational use of	
Services	Capital Fund	30010	APSCH1FAC	APSCH1FAC	Facilities	the facilities.	4,000,000

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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,	
Department of	37300 - 2025					roof repairs or replacement, and structural	
Finance and	Multipurpose				Asset Preservation -	assessments and repairs. This work ensures the	
Administrative	LTGO Bond		BC-FA-	37300-BC-FA-	Schedule 1	long-term preservation of the operational use of	
Services	Fund	37300	APSCH1FAC	APSCH1FAC	Facilities	the facilities.	-

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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,	
Department of	50300 - Finance					roof repairs or replacement, and structural	
Finance and	and				Asset Preservation -	assessments and repairs. This work ensures the	
Administrative	Administrative		BC-FA-	50300-BC-FA-	Schedule 1	long-term preservation of the operational use of	
Services	Services Fund	50300	APSCH1FAC	APSCH1FAC	Facilities	the facilities.	500,000

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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,	
Department of	50322 - Facility					roof repairs or replacement, and structural	
Finance and	Asset				Asset Preservation -	assessments and repairs. This work ensures the	
Administrative	Preservation		BC-FA-	50322-BC-FA-	Schedule 1	long-term preservation of the operational use of	
Services	Fund	50322	APSCH1FAC	APSCH1FAC	Facilities	the facilities.	2,152,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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	
Department of						replacement, and structural assessments and	
Finance and						repairs. This work ensures the long-term	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Schedule 2	preservation of the operational use of the	
Services	Capital Fund	30010	APSCH2FAC	APSCH2FAC	Facilities	facilities.	3,639,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The 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	
Department of	50322 - Facility					replacement, and structural assessments and	
Finance and	Asset				Asset Preservation -	repairs. This work ensures the long-term	
Administrative	Preservation		BC-FA-	50322-BC-FA-	Schedule 2	preservation of the operational use of the	
Services	Fund	50322	APSCH2FAC	APSCH2FAC	Facilities	facilities.	1,848,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	20130 - LTGO						
Department of	Bond Interest					The purpose of the Bond Interest and	
Finance and	and					Redemption Budget Summary Level is to make	
Administrative	Redemption		BO-FA-	20130-BO-FA-	Bond Interest and	certain debt service payments through the Bond	
Services	Fund	20130	DEBTBIRF	DEBTBIRF	Redemption	Interest and Redemption Fund (BIRF).	941,184
Department of	50300 - Finance					The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and	
Finance and	and					administer FAS's Capital Improvement Program.	
Administrative	Administrative			50300-BO-FA-	Capital Dev and	Costs are budgeted in FAS's capital project	
Services	Services Fund	50300	BO-FA-CDCM	CDCM	Const Mgmt	Budget Control Levels.	-
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-0002	00100-BO-FA- 0002	Citywide Admin Services	The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.	360,000
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BO-FA-0002	14500-BO-FA- 0002	Citywide Admin Services	The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.	1,782,163
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0002	50300-BO-FA- 0002	Citywide Admin Services	The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.	16,917,790

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Department of	50300 - Finance					The purpose of the Citywide Operational Services	
Finance and	and				Citywide	Budget Summary Level is to provide Citywide	
Administrative	Administrative			50300-BO-FA-	Operational	asset management services including facility	
Services	Services Fund	50300	BO-FA-0001	0001	Services	maintenance and fleet management.	103,210,969
Department of	37300 - 2025					The purpose of the Debt Issuance Costs - LTGO	
Finance and	Multipurpose					Budget Summary Level is to pay debt issuance	
Administrative	LTGO Bond		BO-FA-	37300-BO-FA-	Debt Issuance Cost	costs related to Multipurpose Limited Tax	
Services	Fund	37300	DEBTISS-L	DEBTISS-L	LTGO	General Obligation (LTGO) Debt Issuance.	-
Department of	37400 - 2026					The purpose of the Debt Issuance Costs - LTGO	
Finance and	Multipurpose					Budget Summary Level is to pay debt issuance	
Administrative	LTGO Bond		BO-FA-	37400-BO-FA-		costs related to Multipurpose Limited Tax	
Services	Fund	37400	DEBTISS-L	DEBTISS-L	LTGO	General Obligation (LTGO) Debt Issuance.	210,000
Department of						The purpose of the Debt Issuance Costs - LTGO	
Finance and	37410 - 2026					Budget Summary Level is to pay debt issuance	
Administrative	LTGO Bond		BO-FA-	37410-BO-FA-	Debt Issuance Cost	costs related to Multipurpose Limited Tax	
Services	Fund B	37410	DEBTISS-L	DEBTISS-L	LTGO	General Obligation (LTGO) Debt Issuance.	2,926,650
	204.40 LITOO						
Department of	20140 - UTGO					The purpose of the Debt Issuance Costs – UTGO	
Finance and	Bond Interest					Budget Summary Level is to pay debt issuance	
Administrative	Redemption		BO-FA-	20140-BO-FA-		costs related to Multipurpose Unlimited Tax	
Services	Fund	20140	DEBTISS-U	DEBTISS-U	UTGO	General Obligation (UTGO) Debt Issuance.	-
						The purpose of the FAS Oversight-External	
Department of						Projects Budget Summary Level is to provide a	
Finance and						structure for debt financing projects, including	
Administrative	00100 - General		BC-FA-	00100-BC-FA-	FAS Oversight-	information technology projects, for City	
Services	Fund	00100	EXTPROJ	EXTPROJ	External Projects	departments that lack their own capital program.	146,473

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the FAS Oversight-External	
Department of						Projects Budget Summary Level is to provide a	
Finance and						structure for debt financing projects, including	
Administrative	14500 - Payroll		BC-FA-	14500-BC-FA-	FAS Oversight-	information technology projects, for City	
Services	Expense Tax	14500	EXTPROJ	EXTPROJ	External Projects	departments that lack their own capital program.	1,110,000
						The purpose of the FAS Oversight-External	
Department of						Projects Budget Summary Level is to provide a	
Finance and						structure for debt financing projects, including	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	FAS Oversight-	information technology projects, for City	
Services	Capital Fund	30010	EXTPROJ	EXTPROJ	External Projects	departments that lack their own capital program.	_
00171000	Cupitat i una	00010	EXITIO	EXT NO	Externative	acparamente that tack their own capital program.	
Department of	50300 - Finance						
Finance and	and					The purpose of the FAS Project Delivery Services	
Administrative	Administrative		BC-FA-	50300-BC-FA-	FAS Project Delivery	Budget Summary Level is to execute capital	
Services	Services Fund	50300	FASPDS	FASPDS	Services	projects in general government facilities.	4,700,000
						The purpose of the Fleet Capital Program Budget	
						Summary Level is to manage City of Seattle Fleet	
						Replacement, including the purchase and	
Department of						disposal of vehicles owned by the Department of	
Finance and						Finance and Administrative Services (FAS) and	
Administrative	50321 - Fleet		BO-FA-	50321-BO-FA-	Fleet Capital	the administration of the Fleet Replacement	
Services	Capital Fund	50321	FLEETCAP	FLEETCAP	Program	Capital Reserve.	18,100,078
Department of						The purpose of the Garden of Remembrance	
Finance and						Budget Summary Level is to provide City support	
Administrative	00100 - General		BC-FA-	00100-BC-FA-	Garden of	for replacing components of the memorial	
Services	Fund	00100	GARDENREM	GARDENREM	Remembrance	located at the Benaroya Concert Hall.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Department of	00164 -					The purpose of the Garden of Remembrance	
Finance and	Unrestricted					Budget Summary Level is to provide City support	
Administrative	Cumulative		BC-FA-	00164-BC-FA-	Garden of	for replacing components of the memorial	
Services	Reserve Fund	00164	GARDENREM	GARDENREM	Remembrance	located at the Benaroya Concert Hall.	33,957
Department of						The purpose of the General Government	
Finance and					General	Facilities - General Budget Summary Level is to	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Government	execute capital projects in general government	
Services	Capital Fund	30010	GOVTFAC	GOVTFAC	Facilities - General	facilities.	2,107,540
Department of	37300 - 2025					The purpose of the General Government	
Finance and	Multipurpose				General	Facilities - General Budget Summary Level is to	
Administrative	LTGO Bond		BC-FA-	37300-BC-FA-	Government	execute capital projects in general government	
Services	Fund	37300	GOVTFAC	GOVTFAC	Facilities - General	facilities.	-
Department of	37400 - 2026					The purpose of the General Government	
Finance and	Multipurpose				General	Facilities - General Budget Summary Level is to	
Administrative	LTGO Bond		BC-FA-	37400-BC-FA-	Government	execute capital projects in general government	
Services	Fund	37400	GOVTFAC	GOVTFAC	Facilities - General	facilities.	12,600,000
						The purpose of the Indigent Defense Services	
						Budget Summary Level is to secure legal defense	
						services, as required by State law, for indigent	
Department of						people facing criminal charges in Seattle	
Finance and						Municipal Court. Funding is also provided for a	
  Administrative	00100 - General		BO-FA-	00100-BO-FA-	Indigent Defense	pilot program offering civil legal representation to	
Services	Fund	00100	INDGTDEF	INDGTDEF	Services	indigent defendants.	14,130,745
							, , ,
Department of	37300 - 2025					The purpose of the Information Technology	
Finance and	Multipurpose					Budget Summary Level is to replace, upgrade or	
Administrative	LTGO Bond			37300-BC-FA-	Information	maintain FAS information technology systems to	
Services	Fund	37300	BC-FA-A1IT	A1IT	Technology	meet the evolving enterprise activities of the City.	_

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Jail Services Budget Summary	
						Level is to provide for the booking, housing,	
						transporting, and guarding of City inmates. The	
Department of						jail population, for which the City pays, are adults	
Finance and						charged with or convicted of misdemeanor	
Administrative	00100 - General		BO-FA-	00100-BO-FA-		crimes alleged to have been committed within	
Services	Fund	00100	JAILSVCS	JAILSVCS	Jail Services	the Seattle city limits.	28,074,920
						The purpose of the Claim Expenses Budget	
						Summary Level is to pay pending or actual claims	
						and related costs against City government, as	
Department of						authorized by Chapter 5.24 of the Seattle	
Finance and	00126 -					Municipal Code. The Claims Budget Summary	
Administrative	Judgment/			00126-BO-FA-	Judgment & Claims	Level is supported by the Judgment/Claims Fund	
Services	Claims Fund	00126	BO-FA-CJ000	C1000	Claims	of the General Fund.	5,524,179
						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	
Department of						incurred while defending the City from judgments	
Finance and	00126 -					and claims. The Litigation Expenses Budget	
Administrative	Judgment/			00126-BO-FA-	Judgment & Claims	Summary Level is supported by the	
Services	Claims Fund	00126	BO-FA-JR000	JR000	Litigation	Judgment/Claims Fund of the General Fund.	34,701,876

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Department of						claims and judgments related to police action	
Finance and	00126 -					cases. The Police Action Expenses Budget	
Administrative	Judgment/			00126-BO-FA-	Judgment & Claims	Summary Level is supported by the	
Services	Claims Fund	00126	BO-FA-JR020	JR020	Police Action	Judgment/Claims Fund of the General Fund.	6,370,021
						The purpose of the Leadership & Administration	
Department of						Budget Summary Level is to provide	
Finance and						appropriation for core management and policy	
Administrative	00100 - General			00100-BO-FA-	Leadership &	direction for Finance and Administrative	
Services	Fund	00100	BO-FA-0006	0006	Administration	Services.	329,253
						The purpose of the Leadership & Administration	
Department of						Budget Summary Level is to provide	
Finance and						appropriation for core management and policy	
Administrative	14500 - Payroll			14500-BO-FA-	Leadership &	direction for Finance and Administrative	
Services	Expense Tax	14500	BO-FA-0006	0006	Administration	Services.	-
						The purpose of the Leadership & Administration	
Department of	50300 - Finance					Budget Summary Level is to provide	
Finance and	and					appropriation for core management and policy	
Administrative	Administrative			50300-BO-FA-	Leadership &	direction for Finance and Administrative	
Services	Services Fund	50300	BO-FA-0006	0006	Administration	Services.	75,759,059

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Neighborhood Fire Stations	
Department of						Budget Summary Level is to replace and renovate	
Finance and						fire stations and other emergency response	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Neighborhood Fire	facilities as part of the Fire Facilities and	
Services	Capital Fund	30010	NBHFIRE	NBHFIRE	Stations	Emergency Response Levy program.	6,675,861
Department of						The purpose of the Office of City Finance Budget	
Finance and						Summary Level is to provide management of the	
Administrative	00100 - General			00100-BO-FA-	Office of City	Citywide financial services such as fiscal policy,	
Services	Fund	00100	BO-FA-0003	0003	Finance	debt issuance, and financial monitoring.	8,832,534
oci vices	Tana	00100	DO 1 A 0000	0000	i mance	dest issuance, and infancial monitoring.	0,002,004
Department of						The purpose of the Office of City Finance Budget	
Finance and						Summary Level is to provide management of the	
Administrative	14500 - Payroll			14500-BO-FA-	Office of City	Citywide financial services such as fiscal policy,	
Services	Expense Tax	14500	BO-FA-0003	0003	Finance	debt issuance, and financial monitoring.	500,000
Department of	50300 - Finance					The purpose of the Office of City Finance Budget	
Finance and	and					Summary Level is to provide management of the	
Administrative	Administrative			50300-BO-FA-	Office of City	Citywide financial services such as fiscal policy,	
Services	Services Fund	50300	BO-FA-0003	0003	Finance	debt issuance, and financial monitoring.	29,100,556
						The purpose of the Other FAS Services Budget	
Department of						Summary Level is to provide appropriation for	
Finance and						program specific support outside of the direct	
Administrative	00100 - General			00100-BO-FA-		operations for Finance and Administrative	
Services	Fund	00100	BO-FA-0004	0004	Other FAS Services	Services.	29,751
						The purpose of the Other FAS Services Budget	
Department of						Summary Level is to provide appropriation for	
Finance and	12100 -					program specific support outside of the direct	
Administrative	Wheelchair			12100-BO-FA-		operations for Finance and Administrative	
Services	Accessible Fund	12100	BO-FA-0004	0004	Other FAS Services	Services.	1,219,616

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Other FAS Services Budget	
Department of	50300 - Finance					Summary Level is to provide appropriation for	
Finance and	and					program specific support outside of the direct	
Administrative	Administrative			50300-BO-FA-		operations for Finance and Administrative	
Services	Services Fund	50300	BO-FA-0004	0004	Other FAS Services	Services.	756,534
						The purpose of the Other FAS Services Budget	
Department of						Summary Level is to provide appropriation for	
Finance and	67600 -					program specific support outside of the direct	
Administrative	FileLocal			67600-BO-FA-		operations for Finance and Administrative	
Services	Agency Fund	67600	BO-FA-0004	0004	Other FAS Services	Services.	271,320
Department of							
Finance and						The purpose of the Public Safety Facilities -	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Publ Safety	Police Budget Summary Level is to renovate,	
Services	Capital Fund	30010	PSFACPOL	PSFACPOL	Facilities Police	expand, replace, or build police facilities.	-
Department of							
Finance and						The purpose of the Public Safety Facilities - Fire	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Public Safety	Budget Summary Level is to renovate, expand,	
Services	Capital Fund	30010	PSFACFIRE	PSFACFIRE	Facilities Fire	replace, or build fire facilities.	-
Department of	37300 - 2025						
Finance and	Multipurpose					The purpose of the Public Safety Facilities - Fire	
Administrative	LTGO Bond		BC-FA-	37300-BC-FA-	Public Safety	Budget Summary Level is to renovate, expand,	
Services	Fund	37300	PSFACFIRE	PSFACFIRE	Facilities Fire	replace, or build fire facilities.	-
Department of							
Finance and						The purpose of the Public Safety Facilities - Fire	
Administrative	TBD - To Be		BC-FA-	TBD-BC-FA-	Public Safety	Budget Summary Level is to renovate, expand,	
Services	Determined	TBD	PSFACFIRE	PSFACFIRE	Facilities Fire	replace, or build fire facilities.	-
Department of						The purpose of the Public Services Budget	
Finance and						Summary Level is to provide public services such	
Administrative	00100 - General			00100-BO-FA-		as consumer protection and animal control	
Services	Fund	00100	BO-FA-0005	0005	Public Services	services.	19,871,140

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Department of						The purpose of the Public Services Budget	
Finance and						Summary Level is to provide public services such	
Administrative	14500 - Payroll			14500-BO-FA-		as consumer protection and animal control	
Services	Expense Tax	14500	BO-FA-0005	0005	Public Services	services.	-
Department of						The purpose of the Public Services Budget	
Finance and	15260 - Animal					Summary Level is to provide public services such	
Administrative	Shelter			15260-BO-FA-		as consumer protection and animal control	
Services	Donation Fund	15260	BO-FA-0005	0005	Public Services	services.	-
Department of	50300 - Finance					The purpose of the Public Services Budget	
Finance and	and					Summary Level is to provide public services such	
Administrative	Administrative			50300-BO-FA-		as consumer protection and animal control	
Services	Services Fund	50300	BO-FA-0005	0005	Public Services	services.	4,642,264
Department of Finance and Administrative	00100 - General			00100-BO-FA-	Regulatory Compliance and Consumer	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	
Services	Fund	00100	BO-FA-RCCP	RCCP	Protection	and consumer complaint investigation.	-
Department of						This project provides for the payment of debt	
Finance and					Seattle Public	service on bonds issued to cover a portion of the	
Administrative	30010 - REET I		BC-FA-	30010-BC-FA-	Safety Facilities	costs associated with the Seattle Public Safety	
Services	Capital Fund	30010	SPSFDEBT	SPSFDEBT	Debt Service	Facilities project.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The many accordance Transit Demodit Dudget	
						The purpose of the Transit Benefit Budget	
						Summary Level is to pay for the transit benefits	
						offered to City employees. The Transit Benefit	
Development						Fund receives payments from Finance General	
Department of						and fee supported departments to pay for	
Finance and	00000 Turneit		DO 54	00000 00 54		reduced cost King County Metro and other	
Administrative	63000 - Transit	00000	BO-FA-	63000-BO-FA-	T	regional transit passes and related	F 505 000
Services	Benefit Fund	63000	TRNSTBNFT	TRNSTBNFT	Transit Benefit	administrative expenses.	5,565,309
Development	00140 LITOO					The purpose of the UTGO Debt Service Budget	
Department of	20140 - UTGO					Summary Level is to create the legal	
Finance and	Bond Interest			00440 00 54		appropriations to pay debt service on	
Administrative	Redemption	00440	BO-FA-	20140-BO-FA-	LITOO D. L. O.	outstanding Unlimited Tax General Obligation	40.454.000
Services	Fund	20140	DEBTUTGO	DEBTUTGO	UTGO Debt Service	(UTGO) Bonds.	16,154,900
						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,	
Department of	00100 - General			00100-BO-DN-		leverage resources, and complete neighborhood-	
Neighborhoods	Fund	00100	BO-DN-I3300	I3300	Community Building		6,653,156
Neighborhoods	Fullu	00100	DO-DIN-13300	13300	Community Building	Initiated projects.	0,033,130
						The purpose of the Community Grants Budget	
						Summary Level is to provide support to local	
						grassroots projects within neighborhoods and	
Department of	00100 - General			00100-BO-DN-		communities by providing funding to implement	
Neighborhoods		00100	BO-DN-I3400	13400	Community Grants	community-based self-help projects.	2,872,612
veignibunnous	II and	100100	DO-DIN-19400	10400	Community Grants	community-based self-fieth projects.	2,072,012

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Community Grants Budget	
I	00155 -					Summary Level is to provide support to local	
	Sweetened					grassroots projects within neighborhoods and	
Department of	Beverage Tax			00155-BO-DN-		communities by providing funding to implement	
Neighborhoods	Fund	00155	BO-DN-I3400	13400	Community Grants	community-based self-help projects.	2,795,781
Neighborhoods	Tunu	00133	DO-DIN-13400	15400	Community Orants	Community-based sett-netp projects.	2,755,761
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
						provide executive, community, financial, human	
Department of	00100 - General			00100-BO-DN-	Leadership and	resource, technology and business support to	
Neighborhoods	Fund	00100	BO-DN-I3100	13100	Administration	the Department of Neighborhoods.	6,592,932
							,,,,,,,
						The purpose of the Deferred Compensation	
Employees'						Management Budget Summary Level is to	
Retirement	00100 - General		BO-RE-	00100-BO-RE-	Deferred Comp	manage and administer deferred compensation	
System	Fund	00100	R2E000	R2E000	Management	assets and benefits.	729,739
	61030 -						
Employees'	Employees'					The purpose of the Employees' Retirement	
Retirement	Retirement			61030-BO-RE-	Employee Benefit	Budget Summary Level is to manage and	
System	Fund	61030	BO-RE-R1E00	R1E00	Management	administer retirement assets and benefits.	15,815,720
						The purpose of the Election Voucher Budget	
						Summary Level is to pay costs associated with	
						implementing, maintaining and funding a	
						program for providing one hundred dollars in	
						vouchers to eligible Seattle residents that they	
Ethics and						can contribute to candidates for City office who	
Elections	12300 - Election			12300-BO-ET-		qualify to participate in the Election Voucher	
Commission	Vouchers Fund	12300	BO-ET-VT123	VT123	Election Vouchers	program enacted by voters in November 2015.	3,097,544

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Ethics and						the City's ethical standards, City election	
Elections	00100 - General			00100-BO-ET-		campaigns, campaign financial disclosure	
Commission	Fund	00100	BO-ET-V1T00	V1T00	Ethics and Elections	statements, and lobbyist disclosure statements.	1,544,691
						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	
Executive (City	00100 - General			00100-BO-CB-		measurement, and provide financial and other	
Budget Office)	Fund	00100	BO-CB-CZ000	CZ000	City Budget Office	strategic analysis.	10,240,194

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Executive (Community Police	00100 - General	00100	PO CD V1000	00100-BO-CP-	Office of the Community Police	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	
Commission)	Fund	00100	BO-CP-X1P00	X1P00	Commission	promote public safety.	2,234,620
Executive (Office for Civil Rights)	00100 - General Fund	00100	BO-CR-X1R00	00100-BO-CR- X1R00	Civil Rights	The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.	
Executive (Office						The purpose of the Arts and Cultural Programs	
of Arts and	00100 - General			00100-BO-AR-	Arts and Cultural	Budget Summary Level is to invest in Seattle's	
Culture)		00100	BO-AR-VA160		Programs	arts and cultural community.	_

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Executive (Office				10100 00 10		The purpose of the Arts and Cultural Programs	
of Arts and	12400 - Arts and			12400-BO-AR-	Arts and Cultural	Budget Summary Level is to invest in Seattle's	
Culture)	Culture Fund	12400	BO-AR-VA160	VA160	Programs	arts and cultural community.	10,091,905
Executive (Office						The purpose of the Arts and Cultural Programs	
of Arts and	14500 - Payroll			14500-BO-AR-	Arts and Cultural	Budget Summary Level is to invest in Seattle's	
Culture)	Expense Tax	14500	BO-AR-VA160	VA160	Programs	arts and cultural community.	-
						The purpose of the Cultural Space Budget	
						Summary Level is to fund the development of	
Executive (Office						new cultural spaces, the retention of crucial	
of Arts and	12400 - Arts and			12400-BO-AR-		cultural anchors, and physical space	
Culture)	Culture Fund	12400	BO-AR-VA170	VA170	Cultural Space	improvements in existing cultural institutions.	867,506
						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-	
Executive (Office	12010 -					member advisory board that advises the Office,	
of Arts and	Municipal Arts			12010-BO-AR-	Leadership and	Mayor, and City Council on arts programs and	
Culture)	Fund	12010	BO-AR-VA150	VA150	Administration	policy.	1,206,940
						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-	
Executive (Office						member advisory board that advises the Office,	
of Arts and	12400 - Arts and			12400-BO-AR-	Leadership and	Mayor, and City Council on arts programs and	
Culture)	Culture Fund	12400	BO-AR-VA150	VA150	Administration	policy.	4,197,689

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The manage of the Dublic Art Dudget Commence.	
						The purpose of the Public Art Budget Summary	
						Level is to fund the Public Art Program, which	
F 1: (0(f)	10010					develops art pieces and programs for City	
Executive (Office	12010 -			10010 00 10		facilities, and the Artwork Conservation Program,	
of Arts and	Municipal Arts			12010-BO-AR-		which maintains the City's permanent art	
Culture)	Fund	12010	BO-AR-2VMA0	2VMA0	Public Art	collection.	4,597,406
						The purpose of the Public Art Budget Summary	
						Level is to fund the Public Art Program, which	
						develops art pieces and programs for City	
Executive (Office						facilities, and the Artwork Conservation Program,	
of Arts and	12400 - Arts and			12400-BO-AR-		which maintains the City's permanent art	
Culture)	Culture Fund	12400	BO-AR-2VMA0	2VMA0	Public Art	collection.	619,508
Executive (Office						The purpose of the Business Services Budget	
of Economic	00100 - General			00100-BO-ED-		Summary Level is to promote economic	
Development)	Fund	00100	BO-ED-X1D00	X1D00	Business Services	development in the City.	5,799,183
Executive (Office						The purpose of the Business Services Budget	
of Economic	14500 - Payroll			14500-BO-ED-		Summary Level is to promote economic	
Development)	Expense Tax	14500	BO-ED-X1D00		Business Services	development in the City.	15,514,923
Bovotopinionty	Expense rax	14000	DO ED XIDOO	X1200	Dudiniese cervices	development in the eng.	10,014,020
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
Executive (Office						provide executive, community, financial, human	
of Economic	00100 - General			00100-BO-ED-	Leadership and	resource, technology and business support to	
Development)	Fund	00100	BO-ED-ADMIN	ADMIN	Administration	the Office of Economic Development.	4,959,263

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
Executive (Office						provide executive, community, financial, human	
of Economic	14500 - Payroll			14500-BO-ED-	Leadership and	resource, technology and business support to	
	1	14500	BO-ED-ADMIN		Administration	the Office of Economic Development.	4 110 010
Development)	Expense Tax	14500	BO-ED-ADMIN	ADMIN	Administration	the Office of Economic Development.	4,118,819
						The purpose of the Office of Emergency	
						Management Budget Summary Level is to	
						manage citywide emergency planning, hazard	
Executive (Office						mitigation, disaster response and recovery	
of Emergency	00100 - General			00100-BO-EP-	Office of Emergency	coordination, community preparedness, and	
Management)	Fund	00100	BO-EP-10000	10000	Management	internal and external partnership building.	3,191,823
Management)	ruliu	00100	BO-EF-10000	10000	Management	International externational partitions in politicing.	3,191,023
						The purpose of the Office of Emergency	
						Management Budget Summary Level is to	
	14000 -					manage citywide emergency planning, hazard	
Executive (Office	Coronavirus					mitigation, disaster response and recovery	
of Emergency	Local Fiscal			14000-BO-EP-	Office of Emergency	coordination, community preparedness, and	
Management)	Recovery Fund	14000	BO-EP-10000	10000	Management	internal and external partnership building.	_
rianagement)	necovery runa	14000	BO-LI -10000	10000	Planagement	International externat partitership building.	<u>-</u>
						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	
Executive (Office	14500 - Payroll			14500-BO-HU-	Homeownership &	efficiency improvements for qualifying	
of Housing)	Expense Tax	14500	BO-HU-2000	2000	Sustainability	properties.	7,110,349

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	16400 - Low					safety home repair needs, and implement energy	
Executive (Office	Income Housing			16400-BO-HU-	Homeownership &	efficiency improvements for qualifying	
of Housing)	Fund	16400	BO-HU-2000	2000	Sustainability	properties.	16,309,460
						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	
Executive (Office	16600 - Office			16600-BO-HU-	Homeownership &	efficiency improvements for qualifying	
of Housing)	of Housing Fund	16600	BO-HU-2000	2000	Sustainability	properties.	2,896,753
					,		
						The purpose of the Leadership &Administration	
						Budget Summary Level is to provide centralized	
						leadership, strategic planning, program	
Executive (Office	14500 - Payroll			14500-BO-HU-	Leadership and	development, financial management, and	
of Housing)	Expense Tax	14500	BO-HU-1000	1000	Administration	administrative support services to the office.	4,479,796

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Leadership &Administration	
						Budget Summary Level is to provide centralized	
						leadership, strategic planning, program	
Executive (Office	16600 - Office			16600-BO-HU-	Leadership and	development, financial management, and	
of Housing)	of Housing Fund	16600	BO-HU-1000	1000	Administration	administrative support services to the office.	6,527,790
						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	
Executive (Office	14500 - Payroll			14500-BO-HU-		to support affordable housing providers and low-	
of Housing)	Expense Tax	14500	BO-HU-3000	3000	Multifamily Housing	income residents.	127,470,941
						The purpose of the Multifemily Heusing Dudget	
						The purpose of the Multifamily Housing Budget	
						Summary Level is to support the development,	
						preservation, and acquisition of multifamily	
	10100 1					rental housing, as well as the long-term	
F	16400 - Low			40400 BO LIII		stewardship and monitoring of that housing, and	
Executive (Office	Income Housing		DO 1111 0000	16400-BO-HU-	Manufatta and the fill a condition of	to support affordable housing providers and low-	475 070 040
of Housing)	Fund	16400	BO-HU-3000	3000	Multifamily Housing	Income residents.	175,372,649
						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	
Executive (Office	16600 - Office			16600-BO-HU-		to support affordable housing providers and low-	
•		16600	BO-HU-3000	3000	Multifamily Housing	1	2,738,679
of Housing)	of Housing Fund	10000	IPO-UO-2000	3000	Multifamily Housing	income residents.	2,/36,6/9

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Executive (Office						behalf of immigrant and refugee communities so	
of Immigrant and	00100 - General			00100-BO-IA-	Office of Immigrant	that the City's programs and services better meet	
Refugee Affairs)	Fund	00100	BO-IA-X1N00	X1N00	and Refugee Affairs	the unique needs of these constituents.	6,570,612
						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	
Executive (Office						behalf of immigrant and refugee communities so	
of Immigrant and	14500 - Payroll			14500-BO-IA-	Office of Immigrant	that the City's programs and services better meet	
Refugee Affairs)	Expense Tax	14500	BO-IA-X1N00	X1N00	and Refugee Affairs	the unique needs of these constituents.	151,567

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Executive (Office						events relating to the City's tribal and	
of					Office of	international relations; and jurisdictional issues	
Intergovernmenta				00100-BO-IR-	Intergovernmental	involving King County, suburban cities, and	
l Relations)	Fund	00100	BO-IR-X1G00	X1G00	Relations	regional governmental organizations.	3,425,838
						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,	
`	00190 - Office					remediation, outreach and education, and policy	
of Labor	of Labor			00190-BO-LS-	Office of Labor	work related to existing labor standards and	
Standards)	Standards Fund	00190	BO-LS-1000	1000	Standards	those that the City may enact in the future.	8,246,777

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Office of Labor Standards	
						Budget Summary Level is to implement labor	
						standards for workers performing work inside	
1						Seattle's city limits . This includes investigation,	
Executive (Office						remediation, outreach and education, and policy	
of Labor	14500 - Payroll			14500-BO-LS-	Office of Labor	work related to existing labor standards and	
Standards)	Expense Tax	14500	BO-LS-1000	1000	Standards	those that the City may enact in the future.	-
						The purpose of the Design Commission Budget	
						Summary Level is to give advice to the Mayor,	
Executive (Office						City Council, and City Departments, concerning	
of Planning and						City-funded Capital Improvement Projects,	
Community	30010 - REET I			30010-BO-PC-		projects that seek long-term use of the right-of-	
Development)	Capital Fund	30010	BO-PC-X2P10	X2P10	Design Commission	way, or major transportation projects.	796,802
						The purpose of the Equitable Development	
						Initiative Budget Summary Level is to foster	
						community leadership and support organizations	
1						that promote equitable access to housing, jobs,	
						education, parks, cultural expression, healthy	
						food, and other community needs and amenities.	
Executive (Office						The goal of the Equitable Development Initiative	
of Planning and	12200 - Short-				Equitable	is to address displacement and the unequal	
Community	Term Rental Tax			12200-BO-PC-	Development	distribution of opportunities in order to sustain a	
Development)	Fund	12200	BO-PC-X2P40	X2P40	Initiative	diverse Seattle.	5,134,948

Att A - 2026 Appropriations by Budget Control Level V1

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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.	
Executive (Office						The goal of the Equitable Development Initiative	
of Planning and					Equitable	is to address displacement and the unequal	
Community	14500 - Payroll			14500-BO-PC-	Development	distribution of opportunities in order to sustain a	
Development)	Expense Tax	14500	BO-PC-X2P40	X2P40	Initiative	diverse Seattle.	22,437,804
						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	
Executive (Office						great places in the City of Seattle that is	
of Planning and					Planning and	consistent with Seattle's Comprehensive Plan,	
Community	00100 - General			00100-BO-PC-	Community	and to inform and guide growth related decisions	
Development)	Fund	00100	BO-PC-X2P00	X2P00	Development	for future development.	8,144,451

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Executive (Office						great places in the City of Seattle that is	
of Planning and	12200 - Short-				Planning and	consistent with Seattle's Comprehensive Plan,	
Community	Term Rental Tax			12200-BO-PC-	Community	and to inform and guide growth related decisions	
-		12200	BO-PC-X2P00		1		
Development)	Fund	12200	BU-PC-X2P00	X2P00	Development	for future development.	1,145,040
						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	
Executive (Office						great places in the City of Seattle that is	
of Planning and					Planning and	consistent with Seattle's Comprehensive Plan,	
Community	14500 - Payroll			14500-BO-PC-	Community	and to inform and guide growth related decisions	
Development)	Expense Tax	14500	BO-PC-X2P00	X2P00	Development	for future development.	1,242,753
						The purpose of the Office of Sustainability and	
						Environment Budget Summary Level is to	
						coordinate interdepartmental environmental	
						sustainability initiatives, identify and develop	
Executive (Office					Office of	next generation policies and programs, and lead	
of Sustainability	00100 - General			00100-BO-SE-	Sustainability and	the City's climate change action planning to	
and Environment)	Fund	00100	BO-SE-X1000	X1000	Environment	move towards carbon neutrality.	8,743,446

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Office of Sustainability and	
						Environment Budget Summary Level is to	
						coordinate interdepartmental environmental	
	00155 -					sustainability initiatives, identify and develop	
Executive (Office	Sweetened				Office of	next generation policies and programs, and lead	
of Sustainability	Beverage Tax			00155-BO-SE-	Sustainability and	the City's climate change action planning to	
and Environment)	Fund	00155	BO-SE-X1000	X1000	Environment	move towards carbon neutrality.	6,423,345
						The purpose of the Office of Sustainability and	
						Environment Budget Summary Level is to	
						coordinate interdepartmental environmental	
						sustainability initiatives, identify and develop	
Executive (Office					Office of	next generation policies and programs, and lead	
of Sustainability	14500 - Payroll			14500-BO-SE-	Sustainability and	the City's climate change action planning to	
and Environment)	Expense Tax	14500	BO-SE-X1000	X1000	Environment	move towards carbon neutrality.	12,179,301
						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	,
Executive (Office	00100 - General			00100-BO-MA-		for the City, and provide executive administrative	
of the Mayor)	Fund	00100	BO-MA-X1A00	X1A00	Office of the Mayor	and management support to the City.	15,976,485

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	00100 - General			00100-BO-FG-	Appropriation to	appropriations are implemented as operating	
Finance General	Fund	00100	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	173,082,833
						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	
	00164 -					performance of certain City revenues, to bond	
	Unrestricted			00404 00 50		redemption or special purpose funds. These	
<b>-</b> : 0 .	Cumulative			00164-BO-FG-	Appropriation to	appropriations are implemented as operating	0.000.540
Finance General	Reserve Fund	00164	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	2,089,516
						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	
	12200 - Short-					performance of certain City revenues, to bond	
	Term Rental Tax			12200-BO-FG-	Appropriation to	redemption or special purpose funds. These	
Finance Concret		10000	BO EC 20400		Appropriation to	appropriations are implemented as operating	2 000 044
inance General	Fund	12200	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	2,008,041

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	14500 - Payroll			14500-BO-FG-	Appropriation to	appropriations are implemented as operating	
Finance General	Expense Tax	14500	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	233,372,929
						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	
	30010 - REET I			30010-BO-FG-	Appropriation to	appropriations are implemented as operating	
Finance General	Capital Fund	30010	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	703,000
						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	
	30020 - REET II			30020-BO-FG-	Appropriation to	appropriations are implemented as operating	
Finance General	Capital Fund	30020	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	320,450

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	37200 -					performance of certain City revenues, to bond	
	2024 Multipurp					redemption or special purpose funds. These	
	ose LTGO Bond			37200-BO-FG-	Appropriation to	appropriations are implemented as operating	
Finance General	Fund	37200	BO-FG-2QA00	2QA00	Special Funds	transfers to the funds or accounts they support.	4,709,708
						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	
	00100 - General			00100-BO-FG-		which there is Council and/or Mayor desire for	
Finance General	Fund	00100	BO-FG-2QD00	2QD00	General Purpose	additional budget oversight.	51,241,400
						The purpose of the General Purpose Budget	
						Summary Level is to provide appropriation	
	00155 -					authority to those programs for which there is no	
	Sweetened					single appropriate managing department, or for	
	Beverage Tax			00155-BO-FG-		which there is Council and/or Mayor desire for	
Finance General	Fund	00155	BO-FG-2QD00	2QD00	General Purpose	additional budget oversight.	-
						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	
	12400 - Arts and			12400-BO-FG-		which there is Council and/or Mayor desire for	
Finance General	Culture Fund	12400	BO-FG-2QD00	2QD00	General Purpose	additional budget oversight.	11,744,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the General Purpose Budget	
						Summary Level is to provide appropriation	
						authority to those programs for which there is no	
	13000 -					single appropriate managing department, or for	
	Transportation			13000-BO-FG-		which there is Council and/or Mayor desire for	
Finance General	Fund	13000	BO-FG-2QD00	2QD00	General Purpose	additional budget oversight.	607,000
						The purpose of the General Purpose Budget	
						1	
						Summary Level is to provide appropriation	
						authority to those programs for which there is no	
	14500 Dovroll			14500-BO-FG-		single appropriate managing department, or for	
Finance General	14500 - Payroll	14500	BO-FG-2QD00		General Purpose	which there is Council and/or Mayor desire for additional budget oversight.	5,558,106
Fillance General	Expense Tax	14500	BO-FG-ZQD00	ZQD00	General Purpose	additional budget oversight.	5,556,106
						The purpose of the General Purpose Budget	
						Summary Level is to provide appropriation	
	19900 -					authority to those programs for which there is no	
	Transportation					single appropriate managing department, or for	
	Benefit District			19900-BO-FG-		which there is Council and/or Mayor desire for	
Finance General	Fund	19900	BO-FG-2QD00	2QD00	General Purpose	additional budget oversight.	5,204,752
						The purpose of the Firefighters' Pension Budget	
	61040 -					Summary Level is to provide benefit services to	
Firefighters	Fireman's			61040-BO-FP-		eligible active and retired firefighters and their	
Pension	Pension Fund	61040	BO-FP-R2F01	R2F01	Firefighters Pension	lawful beneficiaries.	27,481,658

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Addressing Homelessness	
						Budget Summary Level is to support programs	
						that provide resources and services to Seattle's	
Human Services	00100 - General			00100-BO-HS-	Addressing	low-income and homeless residents to reduce	
Department		00100	BO-HS-H3000		Homelessness	homelessness.	120,383,487
Department	Tuna	00100	100000	110000	Tiometessiess	nonetessitess.	120,000,407
						The purpose of the Addressing Homelessness	
						Budget Summary Level is to support programs	
	12200 - Short-					that provide resources and services to Seattle's	
Human Services	Term Rental Tax			12200-BO-HS-	Addressing	low-income and homeless residents to reduce	
Department	Fund	12200	BO-HS-H3000	H3000	Homelessness	homelessness.	3,979,708
						The purpose of the Addressing Homelessness	
						Budget Summary Level is to support programs	
						that provide resources and services to Seattle's	
Human Services	14500 - Payroll			14500-BO-HS-	Addressing	low-income and homeless residents to reduce	
Department	Expense Tax	14500	BO-HS-H3000	H3000	Homelessness	homelessness.	-
						The purpose of the Addressing Homelessness	
						Budget Summary Level is to support programs	
						that provide resources and services to Seattle's	
Human Services	16200 - Human			16200-BO-HS-	Addressing	low-income and homeless residents to reduce	
Department	Services Fund	16200	BO-HS-H3000		Homelessness	homelessness.	10,459,725
Dopartment	Corvided Faria	10200	110 110 110000	110000	Tromotosomess	nometosoness.	10,400,720
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
						community, financial, human resource,	
Human Services	00100 - General			00100-BO-HS-	Leadership and	technology, and business support to the Human	
Department	Fund	00100	BO-HS-H5000	H5000	Administration	Services Department.	14,069,335

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The manner of the Landaushin O Administration	
	00455					The purpose of the Leadership & Administration	
	00155 -					Budget Summary Level is to provide executive,	
	Sweetened					community, financial, human resource,	
Human Services	Beverage Tax			00155-BO-HS-	Leadership and	technology, and business support to the Human	
Department	Fund	00155	BO-HS-H5000	H5000	Administration	Services Department.	120,811
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
						community, financial, human resource,	
Human Services	16200 - Human			16200-BO-HS-	Leadership and	technology, and business support to the Human	
Department	Services Fund	16200	BO-HS-H5000		Administration	Services Department.	5,340,212
						The purpose of the Preparing Youth for Success	-,-,-,-
						Budget Summary Level is to support programs	
Human Services	00100 - General			00100-BO-HS-	Preparing Youth for	that help youth and young adults develop and	
Department	Fund	00100	BO-HS-H2000		Success	succeed.	16,928,322
•						The purpose of the Preparing Youth for Success	
						Budget Summary Level is to support programs	
Human Services	14500 - Payroll			14500-BO-HS-	Preparing Youth for	that help youth and young adults develop and	
Department	Expense Tax	14500	BO-HS-H2000	H2000	Success	succeed.	404,589
						The purpose of the Preparing Youth for Success	
						Budget Summary Level is to support programs	
Human Services	16200 - Human			16200-BO-HS-	Preparing Youth for	that help youth and young adults develop and	
Department	Services Fund	16200	BO-HS-H2000	H2000	Success	succeed.	-
						The purpose of the Promoting Healthy Aging	
						Budget Summary Level is to provide programs	
						that improve choice, promote independence,	
Human Services	00100 - General			00100-BO-HS-	Promoting Healthy	and enhance the quality of life for older people	
Department	Fund	00100	BO-HS-H6000	H6000	Aging	and adults with disabilities.	12,847,904

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The property of the Due we sting the older Aging	
						The purpose of the Promoting Healthy Aging	
						Budget Summary Level is to provide programs	
	40000 11			40000 DO 110	Dun and the state of	that improve choice, promote independence,	
Human Services	16200 - Human	10000		16200-BO-HS-	Promoting Healthy	and enhance the quality of life for older people	07.000.010
Department	Services Fund	16200	BO-HS-H6000	H6000	Aging	and adults with disabilities.	67,896,210
						The purpose of the Promoting Public Health	
						Budget Summary Level is to provide programs	
						that give access to chemical and dependency	
Human Services	00100 - General			00100-BO-HS-	Promoting Public	services and reduce the disparities in health	
Department	Fund	00100	BO-HS-H7000		Health	among the Seattle population.	23,795,440
Department	Fullu	00100	BO-113-117000	117000	Tieattii	among the Seattle population.	23,793,440
l						The purpose of the Promoting Public Health	
						Budget Summary Level is to provide programs	
						that give access to chemical and dependency	
Human Services	14500 - Payroll			14500-BO-HS-	Promoting Public	services and reduce the disparities in health	
Department	Expense Tax	14500	BO-HS-H7000		Health	among the Seattle population.	-
						The purpose of the Promoting Public Health	
						Budget Summary Level is to provide programs	
	14510 - Opioid					that give access to chemical and dependency	
Human Services	Settlement			14510-BO-HS-	Promoting Public	services and reduce the disparities in health	
Department	Proceed Fund	14510	BO-HS-H7000	H7000	Health	among the Seattle population.	1,910,847
						The province of the Disconnecting Dublic Health	
						The purpose of the Promoting Public Health	
						Budget Summary Level is to provide programs	
						that give access to chemical and dependency	
Human Services	16200 - Human			16200-BO-HS-	Promoting Public	services and reduce the disparities in health	
Department	Services Fund	16200	BO-HS-H7000	H7000	Health	among the Seattle population.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Supporting Affordability &	
					Supporting	Livability Budget Summary Level is to support	
Human Services	00100 - General			00100-BO-HS-	Affordability and	programs that promote affordability to Seattle	
Department	Fund	00100	BO-HS-H1000	H1000	Livability	residents with low incomes.	16,123,948
	00155 -					The purpose of the Supporting Affordability &	
	Sweetened				Supporting	Livability Budget Summary Level is to support	
Human Services	Beverage Tax			00155-BO-HS-	Affordability and	programs that promote affordability to Seattle	
Department	Fund	00155	BO-HS-H1000		Livability	residents with low incomes.	5,189,622
Department	Tunu	00133	BO-113-111000	111000	Livability	residents with tow meetings.	3,103,022
	00164 -					The purpose of the Supporting Affordability &	
	Unrestricted				Supporting	Livability Budget Summary Level is to support	
Human Services	Cumulative			00164-BO-HS-	Affordability and	programs that promote affordability to Seattle	
Department	Reserve Fund	00164	BO-HS-H1000	H1000	Livability	residents with low incomes.	-
						The purpose of the Supporting Affordability &	
					Supporting	Livability Budget Summary Level is to support	
Human Services	14500 - Payroll			14500-BO-HS-	Affordability and	programs that promote affordability to Seattle	
Department	Expense Tax	14500	BO-HS-H1000	H1000	Livability	residents with low incomes.	7,532
						The purpose of the Supporting Affordability &	
					Supporting	Livability Budget Summary Level is to support	
Human Services	16200 - Human			16200-BO-HS-	Affordability and	programs that promote affordability to Seattle	
Department	Services Fund	16200	BO-HS-H1000		Livability	residents with low incomes.	14,065,016
Department	octvices i unu	10200	BO 110 111000	111000	Livability	residents with tow meetings.	14,000,010
						The purpose of the Supporting Safe Communities	
						Budget Summary Level is to support programs	
Human Services	00100 - General			00100-BO-HS-	Supporting Safe	that help reduce instances of individuals	
Department	Fund	00100	BO-HS-H4000	H4000	Communities	experiencing trauma, violence, and crisis.	60,092,035

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Supporting Safe Communities	
						Budget Summary Level is to support programs	
Human Services	14500 - Payroll			14500-BO-HS-	Supporting Safe	that help reduce instances of individuals	
Department	Expense Tax	14500	BO-HS-H4000	H4000	Communities	experiencing trauma, violence, and crisis.	3,518,357
						The purpose of the Supporting Safe Communities	
						Budget Summary Level is to support programs	
Human Services	16200 - Human			16200-BO-HS-	Supporting Safe	that help reduce instances of individuals	
Department	Services Fund	16200	BO-HS-H4000		Communities	experiencing trauma, violence, and crisis.	30,000
		1				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	
	00100 - General			00100-BO-LW-		county, state, federal courts, and administrative	
Law Department	Fund	00100	BO-LW-J1300	J1300	Civil	bodies.	19,102,302
Law Department	i unu	00100	DO-LVV-71300	71000	Civit	bodies.	13,102,302
ı						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,	
	00100 - General			00100-BO-LW-		and assisting and advocating for victims of	
Law Department	Fund	00100	BO-LW-J1500	J1500	Criminal	domestic violence throughout the court process.	12,240,047
Law Department	T dild	00100	BO EW 31300	71300	Ommac	The purpose of the Leadership and	12,240,047
						Administration Budget Summary Level is to	
						provide executive, financial, technological,	
	00100 - General			00100-BO-LW-	l oodorobin and	·	
Laur Danantna t			DO 1.W 14400		Leadership and	administrative and managerial support to the	45 745 070
Law Department	Fund	00100	BO-LW-J1100	J1100	Administration	Department.	15,715,870

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	00100 - General			00100-BO-LW-		with the goal of providing a consistent, thorough	
Law Department	Fund	00100	BO-LW-J1700	J1700	Precinct Liaison	and effective approach.	853,771
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
						provide executive, community, financial, human	
Legislative	00100 - General			00100-BO-LG-	Leadership and	resource, technology and business support to	
Department	Fund	00100	BO-LG-G2000	G2000	Administration	the department.	5,282,745
						The purpose of the Legislative Department	
						Budget Summary Level is to set policy, enact City	
						laws, approve the City's budget, provide oversight	
Legislative	00100 - General			00100-BO-LG-	Legislative	of City departments, and support the mission of	
Department	Fund	00100	BO-LG-G1000	G1000	Department	the Council.	18,656,233

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Office of						Council, and provide ad hoc analytical support	
Economic and						on economic and revenue estimation for	
Revenue	00100 - General			00100-BO-ER-	Economic and	legislative and executive staff consistent with the	
Forecasts	Fund	00100	BO-ER-10000	10000	Revenue Forecasts	work program.	911,473
						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)	
Office of Hearing	00100 - General			00100-BO-HX-	Office of the	and to issue decisions and recommendations	
Examiner	Fund	00100	BO-HX-V1X00	V1X00	Hearing Examiner	consistent with applicable law.	1,380,463
						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	
Office of					Office of Inspector	civilian review of criminal justice system	
Inspector General	00100 - General			00100-BO-IG-	General for Public	operations and practices that involve SPD or	
for Public Safety	Fund	00100	BO-IG-1000	1000	Safety	OPA.	5,454,489

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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,	
Office of the City	00100 - General			00100-BO-AD-	Office of the City	efficiently and effectively in delivering services to	
Auditor	Fund	00100	BO-AD-VG000	VG000	Auditor	the public.	2,700,136
						The purpose of the Office of City Auditor Budget	
						Summary Level is to provide unbiased analyses	
	00155 -					and objective recommendations to assist the	
	Sweetened					City in using public resources more equitably,	
Office of the City	Beverage Tax			00155-BO-AD-	Office of the City	efficiently and effectively in delivering services to	
Auditor	Fund	00155	BO-AD-VG000	VG000	Auditor	the public.	-
						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	
Office of the	00100 - General			00100-BO-EM-	Office of Employee	an inclusive and respectful workplace	
Employee Ombud	Fund	00100	BO-EM-V10MB	V10MB	Ombud	environment.	1,296,310
	04000 5 "					The purpose of the Police Relief and Pension	
	61060 - Police					Budget Summary Level is to provide responsive	
Police Relief and	Relief & Pension			61060-BO-PP-	Police Relief and	benefit services to eligible active-duty and retired	
Pension	Fund	61060	BO-PP-RP604	RP604	Pension	Seattle police officers.	22,517,572

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Building and Campus	
						Improvements Budget Summary Level is to	
	00164 -					provide for improvements throughout the Seattle	
	Unrestricted				Building and	Center campus, including buildings and building	
	Cumulative		BC-SC-	00164-BC-SC-	Campus	systems, open spaces, public gathering places,	
Seattle Center	Reserve Fund	00164	S03P01	S03P01	Improvements	utility infrastructure, and long-range planning.	50,000
						The purpose of the Building and Campus	
						Improvements Budget Summary Level is to	
					Desitations	provide for improvements throughout the Seattle	
					Building and	Center campus, including buildings and building	
	14500 - Payroll		BC-SC-	14500-BC-SC-	Campus	systems, open spaces, public gathering places,	
Seattle Center	Expense Tax	14500	S03P01	S03P01	Improvements	utility infrastructure, and long-range planning.	195,000
						The purpose of the Building and Campus	
						Improvements Budget Summary Level is to	
						provide for improvements throughout the Seattle	
					Building and	Center campus, including buildings and building	
	30010 - REET I		BC-SC-	30010-BC-SC-	Campus	systems, open spaces, public gathering places,	
Seattle Center	Capital Fund	30010	S03P01	S03P01	Improvements	utility infrastructure, and long-range planning.	7,882,297
- Courties	Capitat i una	00010	000.01	000.01	Improvements	and y mind declare, and long range planning.	7,002,207
						The purpose of the Building and Campus	
						Improvements Budget Summary Level is to	
						provide for improvements throughout the Seattle	
	37410 - 2026				Building and	Center campus, including buildings and building	
	LTGO Bond		BC-SC-	37410-BC-SC-	Campus	systems, open spaces, public gathering places,	
Seattle Center	Fund B	37410	S03P01	S03P01	Improvements	utility infrastructure, and long-range planning.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Campus Budget Summary	
	00100 - General			00100-BO-SC-		Level is to manage and operate Seattle Center's	
Seattle Center	Fund	00100	BO-SC-60000	60000	Campus	Campus events, grounds and facilities.	8,430,727
						The purpose of the Campus Budget Summary	
	11410 - Seattle			11410-BO-SC-		Level is to manage and operate Seattle Center's	
Seattle Center	Center Fund	11410	BO-SC-60000	60000	Campus	Campus events, grounds and facilities.	24,173,548
						The purpose of the Campus Budget Summary	
	12400 - Arts and			12400-BO-SC-		Level is to manage and operate Seattle Center's	
Seattle Center	Culture Fund	12400	BO-SC-60000	60000	Campus	Campus events, grounds and facilities.	1,308,384
					•	1 70	, ,
						The purpose of the Campus Budget Summary	
	14500 - Payroll			14500-BO-SC-		Level is to manage and operate Seattle Center's	
Seattle Center	Expense Tax	14500	BO-SC-60000	60000	Campus	Campus events, grounds and facilities.	254,366
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
						community, financial, human resource,	
	00100 - General			00100-BO-SC-	Leadership and	technology and business support to the	
Seattle Center	Fund	00100	BO-SC-69000	69000	Administration	department.	8,271,824
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
						community, financial, human resource,	
	11410 - Seattle			11410-BO-SC-	Leadership and	technology and business support to the	
Seattle Center	Center Fund	11410	BO-SC-69000	69000	Administration	department.	1,512,288
	00100 - General			00100-BO-SC-		The purpose of the McCaw Hall Budget Summary	
Seattle Center	Fund	00100	BO-SC-65000		McCaw Hall	Level is to operate and maintain McCaw Hall.	865,082

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	11100 Coottle						
	11430 - Seattle			11 120 BO CO		The manage of the McCourt Hell Budget Common and	
Coattle Conter	Center McCaw	11400	BO-SC-65000	11430-BO-SC-	MaCowllall	The purpose of the McCaw Hall Budget Summary	
Seattle Center	Hall Fund	11430	BO-2C-65000	65000	McCaw Hall	Level is to operate and maintain McCaw Hall.	5,875,634
	30010 - REET I			30010-BO-SC-		  The purpose of the McCaw Hall Budget Summary	
Seattle Center	Capital Fund	30010	BO-SC-65000	65000	McCaw Hall	Level is to operate and maintain McCaw Hall.	337,000
	34070 - McCaw					The purpose of the McCaw Hall Capital Reserve	
	Hall Capital			34070-BC-SC-	McCaw Hall Capital	Fund Budget Summary Level is to maintain and	
Seattle Center	Reserve	34070	BC-SC-S0303	S0303	Reserve	enhance the McCaw Hall facility.	691,000
						The purpose of the Monorail Rehabilitation	
						l · ·	
						Budget Summary Level is to provide for the	
	11110 Castila			11 110 BO CO	Managail	renovation and maintenance of the Seattle	
0 0 .	11410 - Seattle	4440	DO 00 00 400	11410-BC-SC-	Monorail	Center Monorail, including the two trains, the two	
Seattle Center	Center Fund	11410	BC-SC-S9403	S9403	Rehabilitation	stations, and the guideways that run in between.	1,207,213
						The purpose of the Monorail Rehabilitation	
						Budget Summary Level is to provide for the	
						renovation and maintenance of the Seattle	
	14500 - Payroll			14500-BC-SC-	Monorail	Center Monorail, including the two trains, the two	
Seattle Center	Expense Tax	14500	BC-SC-S9403	S9403	Rehabilitation	stations, and the guideways that run in between.	-
						The purpose of the Waterfront Budget Summary	
	11410 - Seattle			11410-BO-SC-		Level is to fund and track the annual operation	
Seattle Center	Center Fund	11410	BO-SC-61000	61000	Waterfront	and maintenance costs of the Seattle Waterfront.	1,000,000

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	19710 - Seattle					The purpose of the Waterfront Budget Summary	
	Park District			19710-BO-SC-		Level is to fund and track the annual operation	
Seattle Center	Fund	19710	BO-SC-61000	61000	Waterfront	and maintenance costs of the Seattle Waterfront.	5,946,547
						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	
	41000 - Light				Conservation &	renewable resource development programs,	
Seattle City Light	Fund	41000	BC-CL-W	41000-BC-CL-W	Environmental - CIP	hydroelectric relicensing, and real estate.	49,814,383
						The purpose of the Customer Service Budget	
						Summary Level is to provide customer	
						experience support specific to customer	
	44000 1:55		DO 01	44.000 PO C'		information systems and to implement demand-	
	41000 - Light		BO-CL-	41000-BO-CL-		side conservation measures that offset the need	
Seattle City Light	Fund	41000	CUSTCARE	CUSTCARE	Customer Care	for additional generation resources.	72,187,447

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	41000 - Light				Customer Focused -	capital projects identified in the department's	
Seattle City Light	Fund	41000	BC-CL-Z	41000-BC-CL-Z	CIP	Capital Improvement Plan.	140,348,527
						The purpose of the Debt Service Budget	
						Summary Level is to meet principal repayment	
						and interest obligations on funds borrowed to	
	41000 - Light		BO-CL-	41000-BO-CL-		meet City Light's capital expenditure	
Seattle City Light	Fund	41000	DEBTSRVC	DEBTSRVC	Debt Service	requirements.	259,008,143

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	41000 - Light				Leadership and	internal services departments through the	
Seattle City Light	Fund	41000	BO-CL-A	41000-BO-CL-A	Administration	central cost allocation mechanism.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	41000 - Light			41000-BO-CL-	Leadership and	internal services departments through the	
Seattle City Light	Fund	41000	BO-CL-ADMIN	ADMIN	Administration	central cost allocation mechanism.	198,391,171
						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	
	41000 - Light					supports capital projects identified in the	
Seattle City Light	Fund	41000	BC-CL-X	41000-BC-CL-X	Power Supply - CIP	department's Capital Improvement Plan.	116,315,408

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	41000 - Light		BO-CL-	41000-BO-CL-		marketing operations of the utility are also	
Seattle City Light	Fund	41000	PWRSUPPLY	PWRSUPPLY	Power Supply O&M	included in this Budget Summary Level.	456,037,112
						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	
	41000 - Light			41000-BO-CL-		contract payments negotiated with local	
Seattle City Light	Fund	41000	BO-CL-TAXES	TAXES	Taxes	jurisdictions in City Light's service territory.	134,369,021
1							
1							
						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	
	41000 - Light				Transmission and	identified in the department's Capital	
Seattle City Light	Fund	41000	BC-CL-Y	41000-BC-CL-Y	Distribution - CIP	Improvement Plan.	210,402,811

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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,	
	41000 - Light		BO-CL-	41000-BO-CL-	Utility Operations	hydroelectric relicensing, and real estate are also	
Seattle City Light	Fund	41000	UTILOPS	UTILOPS	O&M	included in this Budget Summary Level.	177,628,173
						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	
Seattle						protections, and support outreach and education	
Department of						for landlords and tenants in coordination with	
Construction and				00100-BO-CI-		other departments and community	
Inspections	Fund	00100	BO-CI-U2400	U2400	Compliance	organizations.	7,478,656

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle	00164 -					protections, and support outreach and education	
Department of	Unrestricted					for landlords and tenants in coordination with	
	Cumulative			00164-BO-CI-		other departments and community	
Inspections	Reserve Fund	00164	BO-CI-U2400	U2400	Compliance	organizations.	157,009
						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	
Seattle						protections, and support outreach and education	
Department of						for landlords and tenants in coordination with	
Construction and	_			14500-BO-CI-		other departments and community	
Inspections	Expense Tax	14500	BO-CI-U2400	U2400	Compliance	organizations.	1,758,015
						T	
						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	
Seattle						protections, and support outreach and education	
Department of						for landlords and tenants in coordination with	
Construction and				30010-BO-CI-		other departments and community	
Inspections	Capital Fund	30010	BO-CI-U2400	U2400	Compliance	organizations.	360,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle	40400					protections, and support outreach and education	
Department of	48100 -			40400 00 01		for landlords and tenants in coordination with	
	Construction	40400		48100-BO-CI-		other departments and community	0.507.004
Inspections	and Inspections	48100	BO-CI-U2400	U2400	Compliance	organizations.	6,537,684
						The purpose of the Customer Success Budget	
						Summary Level is to provide pre-application	
						customer service and guidance on the permit	
Seattle						application process and to fully support the	
Department of						customer experience throughout the permit	
l -	00100 - General			00100-BO-CI-		review and inspections process to ensure	
Inspections	Fund	00100	BO-CI-U2100	U2100	Customer Success	successful outcomes for SDCI's customers.	56,497
						The purpose of the Customer Success Budget	
						Summary Level is to provide pre-application	
						customer service and guidance on the permit	
Seattle						application process and to fully support the	
Department of	48100 -					customer experience throughout the permit	
Construction and	Construction			48100-BO-CI-		review and inspections process to ensure	
Inspections	and Inspections	48100	BO-CI-U2100	U2100	Customer Success	successful outcomes for SDCI's customers.	12,411,276

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Government Policy, Safety &	
						Support Budget Summary Level is to develop and	
Seattle						update land use code and technical code	
Department of						regulations, and provide appropriate support for	
Construction and				00100-BO-CI-	Government Policy,	disaster preparation, mitigation, response, and	
Inspections	Fund	00100	BO-CI-U2600	U2600	Safety & Support	recovery services.	1,203,487
l						The purpose of the Government Policy, Safety &	
						Support Budget Summary Level is to develop and	
Seattle						update land use code and technical code	
Department of	48100 -					regulations, and provide appropriate support for	
Construction and	Construction			48100-BO-CI-	Government Policy,	disaster preparation, mitigation, response, and	
Inspections	and Inspections	48100	BO-CI-U2600	U2600	Safety & Support	recovery services.	1,846,164
						The purpose of the Inspections Budget Summary	
						Level is to provide on-site inspections of property	
Seattle						under development, inspections of mechanical	
Department of						equipment at installation and on an annual or	
Construction and	00100 - General			00100-BO-CI-		biennial cycle, and certification of installers and	
Inspections	Fund	00100	BO-CI-U23A0	U23A0	Inspections	mechanics.	-
						The purpose of the Inspections Budget Summary	
						Level is to provide on-site inspections of property	
Seattle						under development, inspections of mechanical	
Department of	48100 -					equipment at installation and on an annual or	
Construction and				48100-BO-CI-		biennial cycle, and certification of installers and	
Inspections	and Inspections	10100	BO CLUSSAO	U23A0	Inspections	mechanics.	35,656,151
กรุงยุดเกกร	Janu mspeciions	40100	DO-CI-UZSAU	UZSAU	Imahections	Intechanics.	35,656,15

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Seattle						The purpose of the Land Use & Engineering	
Department of	48100 -				Land Use &	Services Budget Summary Level is to provide a	
Construction and	Construction			48100-BO-CI-	Engineering	comprehensive review of development plans and	
Inspections	and Inspections	48100	BO-CI-U2000	U2000	Services	to process land use and building permits.	45,056,784
Seattle						The number of the Londovskip 9 Administration	
						The purpose of the Leadership & Administration	
Department of	00400 0			00400 DO O		Budget Summary Level is to lead and direct	
Construction and				00100-BO-CI-	Leadership and	department employees, provide policy guidance,	
Inspections	Fund	00100	BO-CI-U2500	U2500	Administration	and oversee relationships with the community.	-
Seattle						The purpose of the Leadership & Administration	
Department of	48100 -					Budget Summary Level is to lead and direct	
	Construction			48100-BO-CI-	Leadership and	department employees, provide policy guidance,	
		40100	DO OLUMBIA	U2500	Administration		EE0 202
Inspections	and Inspections	48100	BO-CI-U2500	02500	Administration	and oversee relationships with the community.	552,382
Seattle						The purpose of the Process Improvements	
Department of	48100 -					Budget Summary Level is to implement	
	Construction			48100-BO-CI-	Process	innovative permitting technology and process	
Inspections	and Inspections	48100	BO-CI-U2700	U2700	Improvements	improvement solutions for SDCI.	4,320,396
Поросионо	and mopeotions	40100	50 01 02700	02700	Improvemente		4,020,000
Seattle						The purpose of the Technology Investments	
Department of	48100 -					Budget Summary Level is to maintain the Seattle	
Construction and	Construction			48100-BO-CI-	Technology	Department of Construction and Inspections'	
Inspections	and Inspections	48100	BO-CI-U2900	U2900	Investments	permitting technology products and programs.	9,551,903
						The purpose of the Group Term Life Budget	
Seattle						Summary Level is to provide appropriation	
Department of						authority for the City's group term life insurance,	
Human	10113 - Group			10113-BO-HR-	GTL/LTD/AD&D	long-term disability insurance, and accidental	
Resources	Term Life Fund	10113	BO-HR-GTL	GTL	Insurance Service	death and dismemberment insurance.	7,231,887

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Health Care Budget Summary	
						Level is to provide for the City's medical, dental,	
Seattle						and vision insurance programs; the Flexible	
Department of						Spending Account; the Employee Assistance	
Human	10112 - Health		BO-HR-	10112-BO-HR-	Health Care	Program; and COBRA continuation coverage	
Resources	Care Fund	10112	HEALTH	HEALTH	Services	costs.	381,304,148
						The purpose of the Health Care Budget Summary	
						Level is to provide for the City's medical, dental,	
Seattle	63100 - Fire					and vision insurance programs; the Flexible	
Department of	Fighters					Spending Account; the Employee Assistance	
Human	Healthcare		BO-HR-	63100-BO-HR-	Health Care	Program; and COBRA continuation coverage	
Resources	Fund	63100	HEALTH	HEALTH	Services	costs.	2,000,000
Seattle Department of						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	
Human	00100 - General			00100-BO-HR-		employment programs, and Citywide human	
Resources	Fund	00100	BO-HR-N6000	N6000	HR Services	resources information management services.	11,037,577

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Seattle Department of Human Resources	10110 - Industrial Insurance Fund	10110	BO-HR- INDINS	10110-BO-HR- INDINS	Industrial Insurance Services	The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.	56,125,895
Resources	ilisurance runu	10110	פאווטוווס	INDINS	Services	Safety programs, and related expenses.	56,125,895
Seattle Department of Human Resources	00100 - General Fund	00100	BO-HR-N5000	00100-BO-HR- N5000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.	12,578,988
Seattle Department of Human Resources	14000 - Coronavirus Local Fiscal Recovery Fund	14000	BO-HR-N5000	14000-BO-HR-	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.	

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Seattle Department of Human	10111 - Unemployment		BO-HR-	10111-BO-HR-	Unemployment	The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment	
Resources	Insurance Fund	10111	UNEMP	UNEMP	Services	compensation expenses.	3,644,317
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17001	00100-BO-TR- 17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17001	10398-BO-TR- 17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
1						The state of the s	
						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	
Seattle	13000 -					of neighborhood projects, and other	
Department of	Transportation			13000-BO-TR-	Bridges &	transportation activities requiring engineering	
Transportation	Fund	13000	BO-TR-17001	17001	Structures	oversight.	6,180,468
						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,	
	19900 -					engineering support for street vacations, scoping	
Seattle	Transportation					of neighborhood projects, and other	
Department of	Benefit District			19900-BO-TR-	Bridges &	transportation activities requiring engineering	
Transportation	Fund	19900	BO-TR-17001	17001	Structures	oversight.	2,641,247
						The purpose of the Debt and Special Funding	
						Budget Summary Level is to meet debt service	
Seattle						obligations on funds borrowed to meet the	
Department of	30020 - REET II			30020-BC-TR-	Capital General	Seattle Department of Transportation's capital	
Transportation	Capital Fund	30020	BC-TR-19004	19004	Expense	expenditure requirements.	6,547,877

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The manuscrape of the Country I West of worth David out	
						The purpose of the Central Waterfront Budget Summary Level is to design, manage, and	
Seattle	13000 -					construct improvements to the transportation	
Department of	Transportation			13000-BC-TR-		infrastructure and public spaces along the	
Transportation	Fund	13000	BC-TR-16000	16000	Central Waterfront	Central Waterfront.	600,000
Transportation	i unu	13000	BC-111-10000	10000	Central Watermont	Central Waternont.	000,000
						The purpose of the Central Waterfront Budget	
	37300 -					Summary Level is to design, manage, and	
Seattle	2025 Multipurp					construct improvements to the transportation	
Department of	ose LTGO Bond			37300-BC-TR-		infrastructure and public spaces along the	
Transportation	Fund	37300	BC-TR-16000	16000	Central Waterfront	Central Waterfront.	-
Seattle	10800 - Seattle					The purpose of the First Hill Streetcar Operations	
Department of	Streetcar			10800-BO-TR-	First Hill Streetcar	Budget Summary Level is to operate and	
Transportation	Operations	10800	BO-TR-12002	12002	Operations	maintain the First Hill Seattle Streetcar.	9,765,625
						The purpose of the General Expense Budget	
						Summary Level is to pay for general business	
Seattle						expenses necessary to the overall delivery of	
Department of	00100 - General			00100-BO-TR-		transportation services, such as Judgment and	
Transportation	Fund	00100	BO-TR-18002	18002	General Expense	Claims contributions and debt service payments.	9,035,407
						The purpose of the General Expense Budget	
						Summary Level is to pay for general business	
Seattle	13000 -					expenses necessary to the overall delivery of	
Department of	Transportation			13000-BO-TR-		transportation services, such as Judgment and	
Transportation	Fund	13000	BO-TR-18002	18002	General Expense	Claims contributions and debt service payments.	21,598,558

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the General Expense Budget	
	19900 -					Summary Level is to pay for general business	
Seattle	Transportation					expenses necessary to the overall delivery of	
Department of	Benefit District			19900-BO-TR-		transportation services, such as Judgment and	
Transportation	Fund	19900	BO-TR-18002	18002	General Expense	Claims contributions and debt service payments.	10,200,000
						The purpose of the General Expense Budget	
						Summary Level is to pay for general business	
  Seattle						expenses necessary to the overall delivery of	
Department of	30020 - REET II			30020-BO-TR-		transportation services, such as Judgment and	
Transportation	Capital Fund	30020	BO-TR-18002	18002	General Expense	Claims contributions and debt service payments.	-
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
Seattle						community, financial, human resource,	
Department of	00100 - General			00100-BO-TR-	Leadership and	technology and business support to the Seattle	
Transportation	Fund	00100	BO-TR-18001	18001	Administration	Department of Transportation.	-
						The purpose of the Leadership & Administration	
						Budget Summary Level is to provide executive,	
Seattle	13000 -					community, financial, human resource,	
Department of	Transportation			13000-BO-TR-	Leadership and	technology and business support to the Seattle	
Transportation	Fund	13000	BO-TR-18001	18001	Administration	Department of Transportation.	-

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle						enhance the environment and aesthetics of the	
Department of	00100 - General			00100-BO-TR-	Maintenance	city; and manage and administer street parking	
Transportation	Fund		BO-TR-17005	17005	Operations	rules and regulations in the right-of-way.	14,267,967
						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	
Seattle Department of	10398 - Move			10398-BO-TR-	Maintananaa	enhance the environment and aesthetics of the	
Department of	Seattle Levy	10200	RO TD 17005	10398-BO-TR-	Maintenance	city; and manage and administer street parking	
Transportation	Fund	10398	BO-TR-17005	11/002	Operations	rules and regulations in the right-of-way.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle	13000 -					enhance the environment and aesthetics of the	
Department of	Transportation			13000-BO-TR-	Maintenance	city; and manage and administer street parking	
Transportation	Fund	13000	BO-TR-17005	17005	Operations	rules and regulations in the right-of-way.	36,231,638
						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	
	19900 -					planting of new trees and landscaping to	
Seattle	Transportation					enhance the environment and aesthetics of the	
Department of	Benefit District			19900-BO-TR-	Maintenance	city; and manage and administer street parking	
Transportation	Fund	19900	BO-TR-17005	17005	Operations	rules and regulations in the right-of-way.	3,375,324
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle					Major	Level is to provide maintenance and replacement	
Department of	00100 - General			00100-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Fund	00100	BC-TR-19001	19001	cement	structures.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle	10398 - Move				Major	Level is to provide maintenance and replacement	
Department of	Seattle Levy			10398-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Fund	10398	BC-TR-19001	19001	cement	structures.	-
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle	13000 -				Major	Level is to provide maintenance and replacement	
Department of	Transportation			13000-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Fund	13000	BC-TR-19001	19001	cement	structures.	28,035,747
	18500 - School					The purpose of the Major	
	Safety Traffic					Maintenance/Replacement Budget Summary	
Seattle	and Pedestrian				Major	Level is to provide maintenance and replacement	
Department of	Improvement			18500-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Fund	18500	BC-TR-19001	19001	cement	structures.	-
						The purpose of the Major	
	19900 -					Maintenance/Replacement Budget Summary	
Seattle	Transportation				Major	Level is to provide maintenance and replacement	
Department of	Benefit District			19900-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Fund	19900	BC-TR-19001	19001	cement	structures.	5,720,000
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle					Major	Level is to provide maintenance and replacement	
Department of	30010 - REET I			30010-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Capital Fund	30010	BC-TR-19001	19001	cement	structures.	-
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle					Major	Level is to provide maintenance and replacement	
Department of	30020 - REET II			30020-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Capital Fund	30020	BC-TR-19001	19001	cement	structures.	5,920,044

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Major	
						Maintenance/Replacement Budget Summary	
Seattle					Major	Level is to provide maintenance and replacement	
Department of	TBD - To Be			TBD-BC-TR-	Maintenance/Repla	of roads, trails, bike paths, bridges and	
Transportation	Determined	TBD	BC-TR-19001	19001	cement	structures.	-
						The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation	
Seattle	13000 -					infrastructure for the benefit of the traveling	
Department of	Transportation			13000-BC-TR-		public including freight, transit, other public	
Transportation	Fund	13000	BC-TR-19002	19002	Major Projects	agencies, pedestrians, bicyclists and motorists.	125,000
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17003	00100-BO-TR- 17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infractructure.	28,320,770

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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,	1
						pedestrian, and bicycle infrastructure;	
						implementing neighborhood plans; encouraging	
						alternative modes of transportation; and	
Seattle	10398 - Move					maintaining and improving signals and the non-	
Department of	Seattle Levy			10398-BO-TR-		electrical transportation management	
Transportation	Fund	10398	BO-TR-17003	17003	Mobility Operations	infrastructure.	-
						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	
Seattle	13000 -					maintaining and improving signals and the non-	
Department of	Transportation			13000-BO-TR-		electrical transportation management	
Transportation	Fund	13000	BO-TR-17003	17003	Mobility Operations	infrastructure.	26,754,160

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle						maintaining and improving signals and the non-	
Department of	14500 - Payroll			14500-BO-TR-		electrical transportation management	
Transportation	Expense Tax	14500	BO-TR-17003	17003	Mobility Operations	infrastructure.	-
						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;	
	18500 - School					implementing neighborhood plans; encouraging	
	Safety Traffic					alternative modes of transportation; and	
Seattle	and Pedestrian					maintaining and improving signals and the non-	
Department of	Improvement			18500-BO-TR-		electrical transportation management	
Transportation	Fund	18500	BO-TR-17003	17003	Mobility Operations	infrastructure.	651,981

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The number of the Mahility Operations Budget	
						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	
	19900 -					alternative modes of transportation; and	
Seattle	Transportation					maintaining and improving signals and the non-	
Department of	Benefit District			19900-BO-TR-		electrical transportation management	
Transportation	Fund	19900	BO-TR-17003	17003	Mobility Operations	infrastructure.	52,333,149
						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	
Seattle						corridor and intersection improvements, transit	
Department of	00100 - General			00100-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Fund	00100	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	1,468,000
Transportation	Fullu	00100	DC-1V-19002	19003	Mobility-Capitat	pedestrian racinities.	1,466,000
						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	
Seattle	10398 - Move					corridor and intersection improvements, transit	
Department of	Seattle Levy			10398-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Fund	10398	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	5,590,000

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle	13000 -					corridor and intersection improvements, transit	
Department of	Transportation			13000-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Fund	13000	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	69,788,346
						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	
Seattle						corridor and intersection improvements, transit	
Department of	14500 - Payroll			14500-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Expense Tax	14500	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	_
						The purpose of the Mobility-Capital Budget	
						Summary Level is to help maximize the	
	18500 - School					movement of traffic throughout the city by	
	Safety Traffic					enhancing all modes of transportation including	
Seattle	and Pedestrian					corridor and intersection improvements, transit	
Department of	Improvement			18500-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Fund	18500	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	9,421,842

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Mobility-Capital Budget	
						Summary Level is to help maximize the	
						movement of traffic throughout the city by	
	19900 -					enhancing all modes of transportation including	
Seattle	Transportation					corridor and intersection improvements, transit	
Department of	Benefit District			19900-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Fund	19900	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	17,330,367
						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	
Seattle						corridor and intersection improvements, transit	
Department of	30010 - REET I			30010-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Capital Fund	30010	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	-
						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	
Seattle						corridor and intersection improvements, transit	
Department of	30020 - REET II			30020-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Capital Fund	30020	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	4,435,236

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle						corridor and intersection improvements, transit	
Department of	TBD - To Be			TBD-BC-TR-		and HOV improvements, and sidewalk and	
Transportation	Determined	TBD	BC-TR-19003	19003	Mobility-Capital	pedestrian facilities.	-
						T. (1) (2) 1 (1) 1 (2)	
						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	
Seattle	13000 -					review, utility permit and street use permit	
Department of	Transportation			13000-BO-TR-		issuance, and utility inspection and mapping	
Transportation	Fund	13000	BO-TR-17004	17004	ROW Management	services.	55,738,402
						The purpose of the (Bight of May) BOW	
						The purpose of the (Right-of-Way) ROW	
						Management Budget Summary Level is to review	
						projects throughout the city for code compliance	
Coottle						for uses of the right-of-way and to provide plan	
Seattle	14500 Daywall			1 4500 DO TD		review, utility permit and street use permit	
Department of	14500 - Payroll	4.500	DO TD 47004	14500-BO-TR-	DOMAN	issuance, and utility inspection and mapping	
Transportation	Expense Tax	14500	BO-TR-17004	17004	ROW Management	services.	-
0 44 -	40000 0				O a contra la la la la la la la la la la la la la	The purpose of the South Lake Union Streetcar	
Seattle	10800 - Seattle			1,000 00 75	South Lake Union	Operations Budget Summary Level is to operate	
Department of	Streetcar			10800-BO-TR-	Streetcar	and maintain the South Lake Union Seattle	
Transportation	Operations	10800	BO-TR-12001	12001	Operations	Streetcar.	4,539,220

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle	13000 -					other City departments and external partners.	
Department of	Transportation			13000-BO-TR-	Waterfront and	Additionally, the BSL provides planning and	
Transportation	Fund	13000	BO-TR-16000	16000	Civic Projects	leadership support for other Civic Projects.	37,341,951
						The nurness of the Waterfront and Civia Praisets	
						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	
Seattle						other City departments and external partners.	
Department of	14500 - Payroll			14500-BO-TR-	Waterfront and	Additionally, the BSL provides planning and	
Transportation	Expense Tax	14500	BO-TR-16000	16000	Civic Projects	leadership support for other Civic Projects.	-
						The purpose of the Fire Prevention Budget	
						Summary Level is to provide Fire Code	
Seattle Fire	00100 - General			00100-BO-FD-		enforcement to help prevent injury and loss from	
Department	Fund	00100	BO-FD-F5000	F5000	Fire Prevention	fire and other hazards.	15,355,847
						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	
						_	
Coattle Fire	00100 Conoral			00100 BO ED	Loodorobin and	uniformed staff; allocate and manage available	
Seattle Fire	00100 - General	00100	DO ED 54000	00100-BO-FD-	Leadership and	resources; and provide logistical support needed	
Department	Fund	00100	BO-FD-F1000	F1000	Administration	to achieve the Department's mission.	54,208,025

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						TI (II O II D II I	
						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	
Seattle Fire	00100 - General			00100-BO-FD-		and changing practices that place firefighters at	
Department	Fund	00100	BO-FD-F3000	F3000	Operations	greater risk and provide communication services.	271,121,400
						T. A. II. II. O. I. B. L. IO.	
						The Applications Services Budget Summary Level	
						designs, develops, and supports application	
						solutions for both individual business and	
						enterprise platform needs. In addition, it	
Seattle						advances several IT functions, practices, and	
Information						services such as vendor management, enterprise	
Technology	14500 - Payroll			14500-BO-IT-		architecture, automation, quality assurance and	
Department	Expense Tax	14500	BO-IT-D0600	D0600	Applications	analytics.	1,124,176
						T. A. II. II. O. I. B. L. IO.	
						The Applications Services Budget Summary Level	
						designs, develops, and supports application	
						solutions for both individual business and	
	50440					enterprise platform needs. In addition, it	
Seattle	50410 -					advances several IT functions, practices, and	
Information	Information					services such as vendor management, enterprise	
Technology	Technology			50410-BO-IT-		architecture, automation, quality assurance and	
Department	Fund	50410	BO-IT-D0600	D0600	Applications	analytics.	97,862,536

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Cable Fee Support to	
						Information Technology Fund Budget Control	
I						Level is to authorize the transfer of resources	
						from the Cable Television Franchise Fund to the	
Seattle						Seattle Information Technology Department's	
Information	10101 - Cable					Information Technology Fund. These resources	
Technology	TV Franchise			10101-BO-IT-		are used by the department for a variety of	
Department	Fund	10101	BO-IT-D0200	D0200	Cable Franchise	programs consistent with Resolution 30379.	5,825,238
						The Capital Improvement Projects Budget	
Seattle	50410 -					Summary Level provides support for citywide or	
Information	Information				Capital	department-specific IT projects and initiatives	
Technology	Technology			50410-BC-IT-	Improvement	within Seattle IT's Capital Improvement Program	
Department	Fund	50410	BC-IT-C0700	C0700	Projects	(CIP).	17,639,366
						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	
Seattle	50410 -					all IT projects, facilitate IT project intake analysis,	
Information	Information					and support consistent communication and	
Technology	Technology			50410-BO-IT-		customer service practices across all customer-	
Department	Fund	50410	BO-IT-D0800	D0800	Client Solutions	facing divisions.	7,626,818

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The Digital Security and Risk Budget Summary	
						Level provides security and risk mitigation	
						services for the City's computing environments,	
Seattle	50410 -					and develops, applies, and monitors compliance	
Information	Information					with technology policies and procedures. This	
Technology	Technology			50410-BO-IT-	Digital Security &	Budget Summary Level also includes the	
Department	Fund	50410	BO-IT-D0500	D0500	Risk	department's Emergency Management team.	8,501,054
						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	,
Seattle	50410 -					Level also includes the Seattle Channel as the	
Information	Information					public-facing entity of the department and the	
Technology	Technology			50410-BO-IT-	Frontline Services	Broadband and Community Technology	
Department	Fund	50410	BO-IT-D0400	D0400	and Workplace	programs.	49,657,165
Seattle	50410 -					The Leadership and Administration Budget	
Information	Information					Summary Level provides executive, community,	
Technology	Technology			50410-BO-IT-	Leadership and	financial, human resource, and business support	
Department	Fund	50410	BO-IT-D0100	D0100	Administration	to Seattle IT.	28,794,291

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The Technology Infrastructure Budget Summary	
Seattle	50410 -					Level develops, maintains, and manages core IT	
Information	Information					services including communications and data	
Technology	Technology			50410-BO-IT-	Technology	networks, data center and cloud computing	
Department	Fund	50410	BO-IT-D0300	D0300	Infrastructure	infrastructure, and database systems.	70,320,311
Бераппеш	ruiiu	30410	BO-11-D0300	D0300	Illiastructure	illinastructure, and database systems.	70,320,311
						The purpose of the Administration Budget	
						Summary Level is to provide administrative	
Seattle Municipal	   00100 - General			00100-BO-MC-		controls, develop and provide strategic direction,	
Court	Fund	00100	BO-MC-3000	3000	Administration	and provide policy and program development.	23,533,505
	18500 - School						
	Safety Traffic					The purpose of the Administration Budget	
	and Pedestrian					Summary Level is to provide administrative	
Seattle Municipal	Improvement			18500-BO-MC-		controls, develop and provide strategic direction,	
Court	Fund	18500	BO-MC-3000	3000	Administration	and provide policy and program development.	30,000
						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	
Seattle Municipal	00100 - General			00100-BO-MC-		ordinances and misdemeanor crimes committed	
Court	Fund		BO-MC-2000	2000	Court Operations	within the Seattle city limits.	24,552,105

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
	18500 - School					are held in formal courtrooms and others in	
	Safety Traffic					magistrate offices, with the goal of providing	
	and Pedestrian					timely resolution of alleged violations of City	
Seattle Municipal	Improvement			18500-BO-MC-		ordinances and misdemeanor crimes committed	
Court	Fund	18500	BO-MC-2000	2000	Court Operations	within the Seattle city limits.	366,602
						The purpose of the Building for the Future Budget	
	10200 - Park					Summary Level is to develop new parks and	
Seattle Parks and	And Recreation			10200-BC-PR-	Building For The	facilities, to acquire new park land, and to	
Recreation	Fund	10200	BC-PR-20000	20000	Future	improve existing parks and facilities.	1,800,000
						The purpose of the Building for the Future Budget	
	19710 - Seattle					Summary Level is to develop new parks and	
Seattle Parks and				19710-BC-PR-	Building For The	facilities, to acquire new park land, and to	
Recreation	Fund	19710	BC-PR-20000	20000	Future	improve existing parks and facilities.	5,793,575
						The purpose of the Building for the Future Budget	
						Summary Level is to develop new parks and	
Seattle Parks and	30020 - RFFT II			30020-BC-PR-	Building For The	facilities, to acquire new park land, and to	
Recreation	Capital Fund	30020	BC-PR-20000	20000	Future	improve existing parks and facilities.	_
	Capitat i ana	10020	150 111 20000	12000	1. 4.410	Improve exieting purite una racitates.	

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Debt and Special Funding	
						Budget Summary Level is to meet debt service	
						obligations on funds borrowed to meet the	
	10200 - Park					Department of Parks and Recreation's capital	
Seattle Parks and	And Recreation			10200-BC-PR-	Debt and Special	expenditure requirements and to accomplish	
Recreation	Fund	10200	BC-PR-30000	30000	Funding	unique projects with special funding sources.	-
						The purpose of the Debt and Special Funding	
						Budget Summary Level is to meet debt service	
						obligations on funds borrowed to meet the	
	19710 - Seattle					Department of Parks and Recreation's capital	
Seattle Parks and	Park District			19710-BC-PR-	Debt and Special	expenditure requirements and to accomplish	
Recreation	Fund	19710	BC-PR-30000	30000	Funding	unique projects with special funding sources.	6,734,871
Redication	T dila	10710	2011100000	55555	runung	amque projecte with openiatrumaning sources.	0,704,071
						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	
Seattle Parks and	30010 - REET I			30010-BC-PR-	Debt and Special	expenditure requirements and to accomplish	
Recreation	Capital Fund	30010	BC-PR-30000	30000	Funding	unique projects with special funding sources.	3,047,834
						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	
Seattle Parks and	30020 - REET II			30020-BC-PR-	Debt and Special	expenditure requirements and to accomplish	
Recreation	Capital Fund	30020	BC-PR-30000	30000	Funding	unique projects with special funding sources.	330,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Debt and Special Funding	
1						Budget Summary Level is to meet debt service	
1						obligations on funds borrowed to meet the	
l	36000 - King					Department of Parks and Recreation's capital	
Seattle Parks and	County Parks			36000-BC-PR-	Debt and Special	expenditure requirements and to accomplish	
Recreation	Levy Fund	36000	BC-PR-30000	30000	Funding	unique projects with special funding sources.	-
l						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	
Seattle Parks and	00100 - General			00100-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	
Recreation	Fund	00100	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	5,555,618
l						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	
	10200 - Park					management, emergency operations, security	
Seattle Parks and	And Recreation			10200-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	
Recreation	Fund	10200	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	9,807,490

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle Parks and	12400 - Arts and			12400-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	
Recreation	Culture Fund	12400	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	224,000
						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	
Seattle Parks and	14500 - Payroll			14500-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	
Recreation	Expense Tax	14500	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	186,000
						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	
	19710 - Seattle					management, emergency operations, security	
Seattle Parks and				19710-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	
Recreation	Fund	19710	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	7,037,717

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The manage of the Deposit would Wilde Comition	
						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	
	20000 King					and Recreation such as partner relationship	
Seattle Parks and	36000 - King			36000-BO-PR-	Donartmontwide	management, emergency operations, security	
	County Parks	20000	DO DD 20000	30000-BO-PR-	Departmentwide	services, athletic and event scheduling, and the	20,000
Recreation	Levy Fund	36000	BO-PR-30000	30000	Programs	Seattle Conservation Corps.	30,000
	00164 -					The purpose of the Fix It First Budget Summary	
	Unrestricted					Level is to provide for major maintenance,	
Seattle Parks and	Cumulative			00164-BC-PR-		rehabilitation, and preservation of parks, forests,	
Recreation	Reserve Fund	00164	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	35,000
							,
						The purpose of the Fix It First Budget Summary	
	10200 - Park					Level is to provide for major maintenance,	
Seattle Parks and	And Recreation			10200-BC-PR-		rehabilitation, and preservation of parks, forests,	
Recreation	Fund	10200	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	913,000
						The purpose of the Fix It First Budget Summary	
						Level is to provide for major maintenance,	
Seattle Parks and	14500 - Payroll			14500-BC-PR-		rehabilitation, and preservation of parks, forests,	
Recreation	Expense Tax	14500	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	2,522,516
						The purpose of the Fix It First Budget Summary	
	19710 - Seattle					Level is to provide for major maintenance,	
Seattle Parks and	Park District			19710-BC-PR-		rehabilitation, and preservation of parks, forests,	
Recreation	Fund	19710	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	30,502,464

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	20110 - General						
	Bond Interest					The purpose of the Fix It First Budget Summary	
	and					Level is to provide for major maintenance,	
Seattle Parks and	Redemption			20110-BC-PR-		rehabilitation, and preservation of parks, forests,	
Recreation	Fund	20110	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	
Seattle Parks and	30010 - REET I			30010-BC-PR-		The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests,	
Recreation	Capital Fund	30010	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	8,812,099
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-40000	30020-BC-PR- 40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	23,427,051
<u>necreation</u>	Capitat i unu	30020	DC-F11-40000	40000	TIXICTIISC	lacinites, and related lilitastructure.	25,427,031
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	36000	BC-PR-40000	36000-BC-PR- 40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	1,000,000
Seattle Parks and Recreation	37400 - 2026 Multipurpose LTGO Bond Fund	37400	BC-PR-40000	37400-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.	151,450,000
Seattle Parks and	37500 - 2027 Multipurpose LTGO Bond			37500-BC-PR-		The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests,	
Recreation	Fund	37500	BC-PR-40000	40000	Fix It First	facilities, and related infrastructure.	-

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Golf Budget Summary Level is	
						to manage the City's four golf courses at Jackson,	
Seattle Parks and	00100 - General			00100-BO-PR-		Jefferson, West Seattle, and Interbay to provide	
Recreation	Fund	00100	BO-PR-60000	60000	Golf Programs	public golf courses and related programs.	-
						The purpose of the Golf Budget Summary Level is	
	10200 - Park					to manage the City's four golf courses at Jackson,	
Seattle Parks and	And Recreation			10200-BO-PR-		Jefferson, West Seattle, and Interbay to provide	
Recreation	Fund	10200	BO-PR-60000	60000	Golf Programs	public golf courses and related programs.	18,485,032
necreation	ruiiu	10200	BO-PK-60000	80000	Gott Flogranis	The purpose of the Leadership and	10,400,032
						Administration Budget Summary Level is to	
						1	
Coottle Device and	00100 Comerci			00100 DO DD		provide executive, community, financial, human	
	00100 - General	00400		00100-BO-PR-	Leadership and	resource, technology, and business support to	40.044.070
Recreation	Fund	00100	BO-PR-20000	20000	Administration	the department.	46,941,679
						The purpose of the Leadership and	
	00155 -					Administration Budget Summary Level is to	
	Sweetened					provide executive, community, financial, human	
	Beverage Tax			00155-BO-PR-	Leadership and	resource, technology, and business support to	
Recreation	Fund	00155	BO-PR-20000	20000	Administration	the department.	-
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
	10200 - Park					provide executive, community, financial, human	
Seattle Parks and	And Recreation			10200-BO-PR-	Leadership and	resource, technology, and business support to	
Recreation	Fund	10200	BO-PR-20000	20000	Administration	the department.	1,122,727
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
						provide executive, community, financial, human	
Seattle Parks and	14500 - Payroll			14500-BO-PR-	Leadership and	resource, technology, and business support to	
Recreation	Expense Tax	14500	BO-PR-20000	20000	Administration	the department.	600,000

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
	19710 - Seattle					provide executive, community, financial, human	
Seattle Parks and	Park District			19710-BO-PR-	Leadership and	resource, technology, and business support to	
Recreation	Fund	19710	BO-PR-20000	20000	Administration	the department.	5,918,295
						The purpose of the Maintaining Parks and	
						Facilities Budget Summary Level is to improve	
	19710 - Seattle					existing P-Patches and dog off-leash areas as set	
Seattle Parks and	Park District			19710-BC-PR-	Maintaining Parks	forth in the first six-year planning cycle of the	
Recreation	Fund	19710	BC-PR-50000	50000	and Facilities	Seattle Park District.	1,845,706
						The purpose of the Parks and Facilities	
					Parks and Facilities	Maintenance and Repairs Budget Summary Level	
Seattle Parks and	00100 - General			00100-BO-PR-	Maintenance and	is to repair and maintain parks, park buildings,	
Recreation	Fund	00100	BO-PR-10000	10000	Repairs	and park infrastructure.	61,925,739
						The purpose of the Parks and Facilities	
	10200 - Park				Parks and Facilities	Maintenance and Repairs Budget Summary Level	
Seattle Parks and	And Recreation			10200-BO-PR-	Maintenance and	is to repair and maintain parks, park buildings,	
Recreation	Fund	10200	BO-PR-10000	10000	Repairs	and park infrastructure.	4,215,529
						The purpose of the Parks and Facilities	
	19710 - Seattle				Parks and Facilities	Maintenance and Repairs Budget Summary Level	
Seattle Parks and	Park District			19710-BO-PR-	Maintenance and	is to repair and maintain parks, park buildings,	
Recreation	Fund	19710	BO-PR-10000	10000	Repairs	and park infrastructure.	39,764,332
						The purpose of the Parks and Facilities	
	36000 - King				Parks and Facilities	Maintenance and Repairs Budget Summary Level	
Seattle Parks and	County Parks			36000-BO-PR-	Maintenance and	is to repair and maintain parks, park buildings,	
Recreation	Levy Fund	36000	BO-PR-10000	10000	Repairs	and park infrastructure.	1,035,673

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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,	
Seattle Parks and	00100 - General			00100-BO-PR-	Recreation Facility	and operation of programs and facilities and by	
Recreation	Fund	00100	BO-PR-50000	50000	Programs	leveraging partnerships.	17,178,307
						The purpose of the Recreation Facility Programs	
						Budget Summary Level is to provide active and	
	00155 -					passive recreation services to Seattle residents	
	Sweetened					through the direct management, maintenance,	
	Beverage Tax			00155-BO-PR-	Recreation Facility	and operation of programs and facilities and by	
Recreation	Fund	00155	BO-PR-50000	50000	Programs	leveraging partnerships.	359,862
						The purpose of the Recreation Facility Programs	
						Budget Summary Level is to provide active and	
						passive recreation services to Seattle residents	
	   10200 - Park					1.	
Cantila Davisa and				10000 DO DD	Degraphica Facility	through the direct management, maintenance,	
	And Recreation	40000	DO DD 50000	10200-BO-PR-	Recreation Facility	and operation of programs and facilities and by	45.040.444
Recreation	Fund	10200	BO-PR-50000	50000	Programs	leveraging partnerships.	15,219,441
						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,	
Seattle Parks and	12400 - Arts and			12400-BO-PR-	Recreation Facility	and operation of programs and facilities and by	
Recreation	Culture Fund		BO-PR-50000	50000	Programs	leveraging partnerships.	676,316
NECIEAUUII	Joullaise Fulla	12400	PO-L U-20000	30000	Frograms	Treveraging parmiersinps.	0/0,310

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Recreation Facility Programs	
						Budget Summary Level is to provide active and	
						passive recreation services to Seattle residents	
	   19710 - Seattle					through the direct management, maintenance,	
Seattle Parks and				19710-BO-PR-	Recreation Facility	and operation of programs and facilities and by	
Recreation	Fund	19710	BO-PR-50000	50000	Programs	leveraging partnerships.	22,187,322
Hooroution	i unu	10710	201110000		1.108.41110	to to taging partition impor	22,107,022
						The purpose of the Recreation Facility Programs	
						Budget Summary Level is to provide active and	
						passive recreation services to Seattle residents	
	36000 - King					through the direct management, maintenance,	
Seattle Parks and	County Parks			36000-BO-PR-	Recreation Facility	and operation of programs and facilities and by	
Recreation	Levy Fund	36000	BO-PR-50000	50000	Programs	leveraging partnerships.	784,784
	33130 - Park					The purpose of the SR520 Mitigation BSL is to	
Seattle Parks and	Mitigation &			33130-BC-PR-		account for projects resulting from SR520	
Recreation	Remediation	33130	BC-PR-60000	60000	SR520 Mitigation	construction impacts.	-
						The purpose of the Zoo and Aquarium Budget	
						Summary Level is to support contracted non-	
5				00400 00 00		profit partners ability to provide services to the	
Seattle Parks and				00100-BO-PR-	Zoo and Aquarium	community through operations of the Woodland	0.700.077
Recreation	Fund	00100	BO-PR-80000	80000	Programs	Park Zoo and the Seattle Aquarium.	3,723,377
						The purpose of the Zoo and Aquarium Budget	
						Summary Level is to support contracted non-	
	10200 - Park					profit partners ability to provide services to the	
Seattle Parks and	And Recreation			10200-BO-PR-	Zoo and Aquarium	community through operations of the Woodland	
Recreation	Fund	10200	BO-PR-80000		1 '	Park Zoo and the Seattle Aguarium.	203,651
Recreation	Funa	10200	IRO-5K-80000	80000	Programs	Park Zoo and the Seattle Aquarium.	203,651

		Fund					2026 Endorsed
Department I	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The survey of the Zon and Association Dudget	
						The purpose of the Zoo and Aquarium Budget	
						Summary Level is to support contracted non-	
	19710 - Seattle					profit partners ability to provide services to the	
Seattle Parks and				19710-BO-PR-	Zoo and Aquarium	community through operations of the Woodland	
Recreation	Fund	19710	BO-PR-80000	80000	Programs	Park Zoo and the Seattle Aquarium.	5,474,587
						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	
Seattle Police (	00100 - General			00100-BO-SP-		with professional, dependable, and respectful	
Department F	Fund	00100	BO-SP-P1000	P1000	Chief of Police	public safety services.	18,955,087
						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	
				00400 00 00		the new Community Service Officers (CSO)	
	00100 - General			00100-BO-SP-	Collaborative	program, Navigation Team, and Crisis	
Department F	Fund	00100	BO-SP-P4000	P4000	Policing	Intervention Response Team.	15,559,986

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
					Compliance and	Team and Use of Force Review Board as well as	
Seattle Police	00100 - General			00100-BO-SP-	Professional	Compliance and Professional Standards	
Department	Fund	00100	BO-SP-P2000	P2000	Standards Bureau	Administration.	6,136,054
						The purpose of the Criminal Investigations	
Seattle Police	00100 - General			00100-BO-SP-	Criminal	Budget Summary Level is to investigate potential	
Department	Fund	00100	BO-SP-P7000	P7000	Investigations	criminal activity.	55,707,938
						The number of the Fact Presinct Budget	
						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	
Seattle Police	00100 - General			00100-BO-SP-		promote safety in their homes, schools,	
Department	Fund	00100	BO-SP-P6600	P6600	East Precinct	businesses, and the community at large.	22,791,070

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle Police	00100 - General			00100-BO-SP-	Leadership and	Training Program are also included in this Budget	
Department	Fund	00100	BO-SP-P1600	P1600	Administration	Summary Level.	107,609,486
						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,	
Seattle Police	00100 - General			00100-BO-SP-		to promote safety in their homes, schools,	
Department	Fund	00100	BO-SP-P6200	P6200	North Precinct	businesses, and the community at large.	34,031,989
						The purpose of the Office of Police Accountability	'
						Budget Summary Level is to investigate and	
Seattle Police	00100 - General			00100-BO-SP-	Office of Police	process complaints involving officers in the	
Department	Fund	00100	BO-SP-P1300	P1300	Accountability	Seattle Police Department.	6,896,206
						The purpose of the Patrol Operations Budget	
Seattle Police	00100 - General			00100-BO-SP-		Summary Level is to provide public safety and	
Department	Fund	00100	BO-SP-P1800	P1800	Patrol Operations	order maintenance.	15,933,214

		Fund					2026 Endorsed
Department Fu	ınd	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
	500 - School						
Sat	fety Traffic					The purpose of the School Zone Camera Program	
and	d Pedestrian					Budget Summary Level is to support operations	
Seattle Police Im	provement			18500-BO-SP-	School Zone	and administration for the School Zone Camera	
Department Fu	nd	18500	BO-SP-P9000	P9000	Camera Program	program	4,556,215
						The second of the County Duration to Detail Budget	
						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,	
Seattle Police 00:	100 - General			00100-BO-SP-		schools, businesses, and the community at	
Department Fu	nd	00100	BO-SP-P6500	P6500	South Precinct	large.	23,165,288
						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,	
Seattle Police 00	100 - General			00100-BO-SP-		schools, businesses, and the community at	
Department Fui	nd	00100	BO-SP-P6700	P6700	Southwest Precinct	large.	17,211,733

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
I						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	
Seattle Police	00100 - General			00100-BO-SP-		uniformed officers and detectives, and promote	
Department	Fund	00100	BO-SP-P3400	P3400	Special Operations	the safety of the public.	73,637,484
						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	
Seattle Police	00100 - General			00100-BO-SP-		Driven Policing, Forensic Support Services and	
Department	Fund	00100	BO-SP-P8000	P8000	Technical Services	Technology Integration Programs.	33,141,191
						T. (11 W 15 : 15 15 15 15 15 15 15 15 15 15 15 15 15	
						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	
Seattle Police	00100 - General			00100-BO-SP-		promote safety in their homes, schools,	
Department	Fund	00100	BO-SP-P6100	P6100	West Precinct	businesses, and the community at large.	26,719,528

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
l							
						The purpose of The Seattle Public Library Capital	
						Improvements Budget Summary Level is to	
						provide major maintenance to Library facilities,	
	18200 - 2019					which include the Central Library and all branch	
Seattle Public	Library Levy				Capital	libraries, to help ensure building integrity and	
Library	Fund	18200	BC-SPL	18200-BC-SPL	Improvements	improve functionality for patrons and staff.	6,982,000
						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	
Seattle Public	30010 - REET I				Conitol	•	
		30010	BC-SPL	30010-BC-SPL	Capital	libraries, to help ensure building integrity and	605.000
Library	Capital Fund	30010	DC-SPL	30010-BC-SPL	Improvements	improve functionality for patrons and staff.	605,000
						The purpose of The Seattle Public Library Budget	
						Summary Level is to provide resources and city	
						budget authority to support Library programming,	
						services, access to technology, and collections	
Seattle Public	10410 - Library				The Seattle Public	that reflect the needs and interest of the	
Library	Fund	10410	BO-SPL	10410-BO-SPL	Library	community.	72,605,584
						The purpose of The Seattle Public Library Budget	
						Summary Level is to provide resources and city	
						budget authority to support Library programming,	
	18200 - 2019					services, access to technology, and collections	
Seattle Public	Library Levy				The Seattle Public	that reflect the needs and interest of the	
Library	Fund	18200	BO-SPL	18200-BO-SPL	Library	community.	30,744,798

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Combined Sewer Overflow	
						(CSO) Budget Summary Level, a Capital	
	44010 -					Improvement Program funded by drainage and	
	Drainage and					wastewater revenues, is to plan and construct	
Seattle Public	Wastewater			44010-BC-SU-	Combined Sewer	large infrastructure systems, smaller retrofits,	
Utilities	Fund	44010	BC-SU-C360B	C360B	Overflows	and green infrastructure for CSO Summary.	92,151,870
						The purpose of the Distribution Budget Summary	
						Level, a Capital Improvement Program funded by	
						water revenues, is to repair and upgrade the	
Seattle Public	43000 - Water			43000-BC-SU-		City's water lines, pump stations, and other	
Utilities	Fund	43000	BC-SU-C110B	C110B	Distribution	facilities.	65,718,787
						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	
	44010 -					drainage and wastewater infrastructure from	
	Drainage and					landslides, and makes drainage improvements	
Seattle Public	Wastewater			44010-BC-SU-	Flooding, Sewer	where surface water generated from City rights-	
Utilities	Fund	44010	BC-SU-C380B	C380B	Backup & Landslide	of-way contributes to landslides.	20,757,436
						The purpose of the General Expense Budget	
						Summary Level is to provide for the Utility's	
Seattle Public	00100 - General			00100-BO-SU-		general expenses such as debt service, taxes and	
Utilities	Fund	00100	BO-SU-N000B	N000B	General Expense	major contracts.	2,525,827

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the General Expense Budget	
						Summary Level is to provide for the Utility's	
Seattle Public	43000 - Water			43000-BO-SU-		general expenses such as debt service, taxes and	
Utilities	Fund	43000	BO-SU-N000B	N000B	General Expense	major contracts.	151,915,767
	44010 -					The purpose of the General Expense Budget	
I	Drainage and					Summary Level is to provide for the Utility's	
Seattle Public	Wastewater			44010-BO-SU-		general expenses such as debt service, taxes and	
Utilities	Fund	44010	BO-SU-N000B	N000B	General Expense	major contracts.	424,426,427
						The purpose of the General Expense Budget	
						Summary Level is to provide for the Utility's	
Seattle Public	45010 - Solid			45010-BO-SU-		general expenses such as debt service, taxes and	
Utilities	Waste Fund	45010	BO-SU-N000B	N000B	General Expense	major contracts.	205,371,639
						The purpose of the Habitat Conservation Budget	
						Summary Level, a Capital Improvement Program	
					Habitat	funded by water revenues, is to manage projects	
Seattle Public	43000 - Water			43000-BC-SU-	Conservation	directly related to the Cedar River Watershed	
Utilities	Fund	43000	BC-SU-C160B	C160B	Program	Habitat Conservation Plan.	5,738,262
						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	
Seattle Public	43000 - Water			43000-BO-SU-	Leadership and	finance, human resources, and facility	
Utilities	Fund	43000	BO-SU-N100B	N100B	Administration	management.	77,480,575

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Leadership and	
						Administration Budget Summary Level is to	
						provide overall management and policy direction	
	44010 -					for Seattle Public Utilities and to provide core	
	Drainage and					management and administrative services like	
Seattle Public	Wastewater			44010-BO-SU-	Leadership and	finance, human resources, and facility	
Utilities	Fund	44010	BO-SU-N100B	N100B	Administration	management.	79,545,830
						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	
Seattle Public	45010 - Solid			45010-BO-SU-	Leadership and	finance, human resources, and facility	
Utilities	Waste Fund	45010	BO-SU-N100B		Administration		21,165,308
Outilies	waste ruitu	45010	BO-30-N100B	NIOOD	Auministration	management. The purpose of the New Facilities Budget	21,105,506
						Summary Level, a Capital Improvement Program	
						funded by solid waste revenues, is to design and	
Seattle Public	45010 - Solid			45010-BC-SU-		construct new facilities to enhance solid waste	
		45010	DO CH COOOD		Naw Faailitiaa		10 100 500
Utilities	Waste Fund	45010	BC-SU-C230B	C230B	New Facilities	operations.	16,138,520
						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	
	44010 -					reduce the harmful effects of storm water runoff	
	Drainage and					on creeks and receiving waters by improving	
Seattle Public	Wastewater			44010-BC-SU-	Protection of	water quality and protecting or enhancing	
Utilities	Fund	44010	BC-SU-C333B		Beneficial Uses	habitat.	58,904,106

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						L	
						The purpose of the Rehabilitation Budget	
						Summary Level, a Capital Improvement Program	
	44010 -					funded by drainage and wastewater revenues, is	
	Drainage and					to rehabilitate or replace existing drainage and	
Seattle Public	Wastewater			44010-BC-SU-		wastewater assets in kind, to maintain the	
Utilities	Fund	44010	BC-SU-C370B	C370B	Rehabilitation	current functionality of the system.	43,146,299
						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	
Seattle Public	45010 - Solid			45010-BC-SU-	Rehabilitation &	closed landfills and household hazardous waste	
Utilities	Waste Fund	45010	BC-SU-C240B	C240B	Heavy Equipment	sites.	807,000
	14040					The purpose of the Sediments Budget Summary	
	44010 -					Level, a Capital Improvement Program funded by	
	Drainage and					drainage and wastewater revenues, is to restore	
Seattle Public	Wastewater			44010-BC-SU-		and rehabilitate natural resources in or along	
Utilities	Fund	44010	BC-SU-C350B	C350B	Sediments	Seattle's waterways.	13,177,974
						The purpose of the Shared Cost Projects Budget	
						Summary Level, which is a Capital Improvement	
						Program, is to implement the Water, Drainage	
						1 -	
Coottle Dublic	42000 Mate:			42000 PO CU	Charad Cast	and Wastewater, and Solid Waste Utility's share	
Seattle Public	43000 - Water	40000		43000-BC-SU-	Shared Cost	of capital improvement projects that receive	00 000 050
Utilities	Fund	43000	BC-SU-C410B	C410B	Projects	funding from multiple SPU funds.	39,806,856

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The purpose of the Shared Cost Projects Budget	
						Summary Level, which is a Capital Improvement	
	44010 -					Program, is to implement the Water, Drainage	
	Drainage and					and Wastewater, and Solid Waste Utility's share	
Seattle Public	Wastewater			44010-BC-SU-	Shared Cost	of capital improvement projects that receive	
Utilities	Fund	44010	BC-SU-C410B	C410B	Projects	funding from multiple SPU funds.	34,506,705
						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	
Seattle Public	45010 - Solid			45010-BC-SU-	Shared Cost	of capital improvement projects that receive	
Utilities	Waste Fund	45010	BC-SU-C410B	C410B	Projects	funding from multiple SPU funds.	5,352,781
						The purpose of the Technology Budget Summary	
						Level, a Capital Improvement Program, is to	
						make use of technology to increase the Water,	
Seattle Public	43000 - Water			43000-BC-SU-		Drainage and Wastewater, and Solid Waste	
Utilities	Fund	43000	BC-SU-C510B		  Technology	Utility's efficiency and productivity.	4,221,000
Ottutes	Tunu	143000	DO 00 0010B	00100	recimotogy	Cutty 3 circlency and productivity.	4,221,000
						The purpose of the Technology Budget Summary	
	44010 -					Level, a Capital Improvement Program, is to	
	Drainage and					make use of technology to increase the Water,	
Seattle Public	Wastewater			44010-BC-SU-		Drainage and Wastewater, and Solid Waste	
Utilities	Fund	44010	BC-SU-C510B	C510B	Technology	Utility's efficiency and productivity.	4,321,500

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
Seattle Public	45010 - Solid			45010-BC-SU-		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	
Utilities	Waste Fund	45010	BC-SU-C510B		Technology	Utility's efficiency and productivity.	1,507,500
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C120B	43000-BC-SU- C120B	Transmission	The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.	25,265,759
Seattle Public Utilities	00100 - General Fund		BO-SU-N200B	00100-BO-SU- N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	25,163,956

		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						The number of the Utility Comice 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	
0 5	40000 144 1			40000 00 011		Planning & Development, Project Delivery,	
Seattle Public	43000 - Water	40000		43000-BO-SU-	Utility Service and	Drainage and Wastewater, Solid Waste, Water	
Utilities	Fund	43000	BO-SU-N200B	N200B	Operations	and General Fund programs.	91,709,238
						The purpose of the Utility Service and Operations	
						Budget Summary Level is to fund the direct	
						delivery of essential Customer Service programs	
	44010 -					and the operating expenses for Pre-Capital	
	Drainage and					Planning & Development, Project Delivery,	
Seattle Public	Wastewater			44010-BO-SU-	Utility Service and	Drainage and Wastewater, Solid Waste, Water	
Utilities	Fund	44010	BO-SU-N200B		Operations	and General Fund programs.	91,315,199
Ottuties	Tunu	144010	BO 00 14200B	142000	Operations	and Generall and programs.	31,010,100
						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,	
Seattle Public	45010 - Solid			45010-BO-SU-	Utility Service and	Drainage and Wastewater, Solid Waste, Water	
Utilities	Waste Fund	45010	BO-SU-N200B	N200B	Operations	and General Fund programs.	47,750,261
						The purpose of the Water Quality & Treatment	
						Budget Summary Level, a Capital Improvement	
						Program funded by water revenues, is to design,	
Seattle Public	43000 - Water			43000-BC-SU-	Water Quality &	construct, and repair water treatment facilities	
Utilities	Fund	43000	BC-SU-C140B	C140B	Treatment	and remaining open-water reservoirs.	10,237,252

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		Fund					2026 Endorsed
Department	Fund	Code	BSL Code	BCL Code	BSL Name	BSL Description	Appropriations (\$)
						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	
Seattle Public	43000 - Water			43000-BC-SU-		promote residential and commercial water	
Utilities	Fund	43000	BC-SU-C150B	C150B	Water Resources	conservation.	15,270,762
						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	
Seattle Public	43000 - Water			43000-BC-SU-	Watershed	land, forestry, and fishery resources within the	
Utilities	Fund	43000	BC-SU-C130B	C130B	Stewardship	Tolt, Cedar, and Lake Youngs watersheds.	4,956,409

# **Position Modifications for the 2026 Budget**

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

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

Department	Position Title	<b>Position Status</b>	Number
Department of Parks and Recreation	Admin Spec I-BU	Full-Time	(1)
Department of Parks and Recreation	Admin Staff Asst	Part-Time	(1)
Department of Parks and Recreation	Manager1,Parks&Rec	Full-Time	(1)
Department of Parks and Recreation	Naturalist	Part-Time	(2)
Department of Parks and Recreation	Publc Ed Prgm Spec	Full-Time	(1)
Department of Parks and Recreation	Publc Ed Prgm Spec	Part-Time	(1)
Department of Parks and Recreation	Rec Attendant	Full-Time	(1)
Department of Parks and Recreation	Rec Prgm Spec,Sr	Full-Time	(1)
Department of Parks and Recreation Total			(9)
Seattle City Light	Pwr Marketer-BU	Full-Time	3
Seattle City Light Total			3
Seattle Fire Department	Fire Lieut-Admin-80 Hrs	Full-Time	1
Seattle Fire Department Total			1
Seattle Police Department	Mgmt Systs Anlyst BU	Full-Time	13
Seattle Police Department	Mgmt Systs Anlyst Supv-BU	Full-Time	3
Seattle Police Department Total			16
Seattle Public Utilities	Capital Prjts Coord,Sr	Full-Time	1
Seattle Public Utilities	Civil Engr,Sr	Full-Time	2
Seattle Public Utilities	Civil Engrng Spec, Asst I	Full-Time	1
Seattle Public Utilities	Civil Engrng Spec,Sr	Full-Time	1
Seattle Public Utilities	Constr&Maint Equip Op	Full-Time	1
Seattle Public Utilities	Constr&Maint Equip Op,Sr	Full-Time	1
Seattle Public Utilities	PIng&Dev Spec II	Full-Time	1
Seattle Public Utilities	Trng&Ed Coord,Sr	Full-Time	1

Att B - Position Modifications for the 2026 Budget V1

Seattle Public Utilities	Truck Drvr,Heavy	Full-Time	1
Seattle Public Utilities	<b>Util Systs Maint Tech</b>	Full-Time	1
Seattle Public Utilities	Wtr Pipe Wkr	Full-Time	3
Seattle Public Utilities	Wtr Pipe Wkr,Sr	Full-Time	1
Seattle Public Utilities Total			15
Total Citywide Net Position Adjustments			26

# **SUMMARY and FISCAL NOTE**

Department:	Dept. Contact:	CBO Contact:
City Budget Office		Adam Schaefer
1. BILL SUMMARY		
<b>Legislation Title:</b> A RESOLUT of Seattle for 2026.	TION endorsing a budget and pos	ition modifications for The City
<b>Summary and Background of</b> position modifications for The C	<b>the Legislation:</b> This resolution City of Seattle for 2026.	endorses the budget and
2. CAPITAL IMPROVEMEN	NT PROGRAM	
Does this legislation create, fur	nd, or amend a CIP Project?	☐ Yes ☐ No
<u> </u>	ment Program is adopted in the 2 ital Improvement Program will be	<del>-</del> -
3. SUMMARY OF FINANCI	AL IMPLICATIONS	
Does this legislation have finar	ncial impacts to the City?	☐ Yes ⊠ No
3.d. Other Impacts		
Does the legislation have other indirect, one-time or ongoing oplease describe these financial No.	costs, that are not included in S	
If the legislation has costs, but describe how those costs can b absorbed costs are achievable existing budget or if by absorb that would have used these res	e absorbed. The description sh because the department had ex sing these costs the department	ould clearly describe if the cess resources within their
	osts or other impacts of <i>not</i> im e City process in Resolution 321 or will consider modifications to	16, but it is largely a planning

the 2026 Budget process that occurs in the fall of 2025.

# 4. OTHER IMPLICATIONS

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

All City departments are affected by this legislation. All City departments are aware of the nature of the impact.

- b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

  No.
- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.

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

- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

Individual programs and initiatives are described in detail in the Budget and CIP.

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

Individual programs and initiatives are described in detail in the Budget and CIP.

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

New and expanded programs are described in detail in the Budget and CIP.

# 5. CHECKLIST

**Is a public hearing required?** 

The City Council's Select Budget Committee will hold public hearings on October 16 and November 12, 2024.

6. AT	TTACHMENTS
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?
	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
D1a	

**Summary Attachments:** None.

Adam Schaefer

CBO 2026 Budget Endorsement SUM



# SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

# Legislation Text

File #: CB 120908, Version: 1

#### CITY OF SEATTLE

ORDINANCE	
COUNCIL BILL	

- AN ORDINANCE imposing an excise tax on the sale or exchange of certain capital assets in Seattle; adding a new Chapter 5.66 to the Seattle Municipal Code; and adding a new Section 5.45.050 to the Seattle Municipal Code.
- WHEREAS, the Department of Housing and Urban Development considers households rent burdened if more than 30 percent of their income is spent on housing costs such as rent and utilities; and
- WHEREAS, the Department of Housing and Urban Development considers households severely rent burdened if more than 50 percent of their income is spent on housing costs such as rent and utilities; and
- WHEREAS, according to the Census Bureau's annual American Community Survey in 2023, 90,700 households or 44 percent of renter households in Seattle are rent burdened; and
- WHEREAS, as of August 2024, United Way reported there were approximately 5,800 Seattle residents on the wait list for rental assistance; and
- WHEREAS, United Way of King County estimated it would take \$10 million to clear its backlog of households waiting for rental assistance; and
- WHEREAS, the city faces a significant lack of funding to support down payment assistance; and
- WHEREAS, according to the Brookings Institution, Black Americans have a homeownership rate of 46.4 percent compared to 75.8 percent of white Americans; and
- WHEREAS, owning a home is not just a dream but a critical step toward creating and preserving wealth that can be passed down through generations; and
- WHEREAS, according to the US Census Bureau, King County had a 61.5 percent homeownership rate, while

Black residents had only a 28 percent homeownership rate; and

- WHEREAS, homeownership is a key way to build intergenerational wealth and racial covenants, and redlining restricted the ability of nonwhite residents of Seattle to buy homes; and
- WHEREAS, according to the Congressional Research Service, homeownership increases the tax base and encourages social and political involvement; and
- WHEREAS, according to United Way of King County, 32 percent of Black and 26 percent of Latino adults experience food insecurity; and
- WHEREAS, communities of color face disproportionate levels of poverty and food insecurity because of historic and systemic racism; and
- WHEREAS, the Institute for Taxation and Economic Policy consistently ranks Washington State as one of the most unfair tax systems in the country, where lower-income residents pay a higher percentage of their household earnings for taxation; and
- WHEREAS, Chapter 196, Laws of 2021, imposed a state excise tax on capital gains in excess of \$250,000, with exemptions for retirement accounts and real estate sales; NOW, THEREFORE,

#### BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. A new Chapter 5.66 is added to the Seattle Municipal Code as follows:

#### **Chapter 5.66 CAPITAL GAINS EXCISE TAX**

# 5.66.010 Administrative provisions

All of the provisions contained in Chapter 5.55 shall have full force and application with respect to taxes imposed under the provisions of this Chapter 5.66 except as may be expressly stated to the contrary.

#### **5.66.020 Definitions**

The definitions contained in Chapter 5.30 shall be fully applicable to this Chapter 5.66 except as may be expressly stated to the contrary. The following additional definitions apply throughout this Chapter 5.66: "Adjusted capital gain" means federal net long-term capital gain:

- 1. Plus any amount of long-term capital loss from a sale or exchange that is exempt from the tax imposed in this Chapter 5.66, to the extent such loss was included in calculating federal net long-term capital gain;
- 2. Plus any amount of long-term capital loss from a sale or exchange that is not allocated to Seattle under Section 5.66.090, to the extent such loss was included in calculating federal net long-term capital gain;
- 3. Plus any amount of loss carryforward from a sale or exchange that is not allocated to Seattle under Section 5.66.090, to the extent such loss was included in calculating federal net long-term capital gain;
- 4. Less any amount of long-term capital gain from a sale or exchange that is not allocated to Seattle under Section 5.66.090, to the extent such gain was included in calculating federal net long-term capital gain;
- 5. Less any amount of long-term capital gain from a sale or exchange that is exempt from the tax imposed in this Chapter 5.66, to the extent such gain was included in calculating federal net long-term capital gain.

"Capital asset" has the same meaning as provided by 26 United States Code (U.S.C.) Section 1221 and includes any other property if the sale or exchange of the property results in a gain that is treated as a long-term capital gain under 26 U.S.C. Section 1231 or any other provision of the Internal Revenue Code.

"Department" means the Department of Finance and Administrative Services.

"Domiciled" means a place where an individual has a true, fixed, and permanent home, to which the person intends to return after being away for temporary or transitory purposes, including but not limited to vacation, business assignment, educational leave, or military assignment.

"Federal net long-term capital gain" means the net long-term capital gain reportable for federal income tax purposes determined as if 26 U.S.C. Sections 55 through 59, 1400Z-1, and 1400Z-2 did not exist.

"Individual" means a natural person.

"Internal Revenue Code" means the United States Internal Revenue Code of 1986 (codified as Title 26 U.S.C.), as amended, as of the effective date of this ordinance, or such subsequent date as the Director may provide by rule consistent with the purpose of this Chapter 5.66.

"Long-term capital asset" means a capital asset that is held for more than one year.

"Long-term capital gain" means gain from the sale or exchange of a long-term capital asset.

"Long-term capital loss" means a loss from the sale or exchange of a long-term capital asset.

"Permanent place of abode" means a building or structure where an individual can live that the person permanently maintains, whether the person owns it or not, and is suitable for year-round use.

"Real estate" means land and fixtures affixed to land. "Real estate" also includes used mobile homes, used park model trailers, used floating homes, and improvements constructed upon leased land.

"Resident" means an individual:

- 1. Who is domiciled in Seattle during the taxable year, unless the individual:
  - a. Maintained no permanent place of abode in Seattle during the entire taxable year;
  - b. Maintained a permanent place of abode outside of Seattle during the entire taxable

year; and

- c. Spent in the aggregate not more than 30 days of the taxable year in Seattle; or
- 2. Who is not domiciled in Seattle during the taxable year but maintained a place of abode and was physically present in Seattle for more than 183 days during the taxable year.

For purposes of this definition, "day" means a calendar day or any portion of a calendar day. An individual who is a resident under this definition is a resident for that portion of a taxable year in which the individual was domiciled in Seattle or maintained a place of abode in Seattle.

"Seattle capital gains" means an individual's adjusted capital gain, as modified in Section 5.66.050, for each return filed under this Chapter 5.66.

"Taxable year" means the taxpayer's taxable year as determined under the Internal Revenue Code.

"Taxpayer" means an individual subject to tax under this Chapter 5.66.

# 5.66.030 Tax imposed-Rate

A. Beginning January 1, 2026, a capital gains excise tax is imposed on the sale or exchange of longterm capital assets. Only individuals are subject to payment of the tax.

B. The amount of the capital gains excise tax due shall be an individual's Seattle capital gains, multiplied by two percent.

C. If an individual's Seattle capital gains are less than zero for a taxable year, no tax is due under this Section 5.66.030 and no such amount is allowed as a carryover for use in the calculation of that individual's adjusted capital gain, as defined in Section 5.66.020, for any taxable year. To the extent that a loss carryforward is included in the calculation of an individual's federal net long-term capital gain and that loss carryforward is directly attributable to losses from sales or exchanges allocated to Seattle under Section 5.66.090, the loss carryforward is included in the calculation of that individual's adjusted capital gain for the purposes of this Chapter 5.66. An individual may not include any losses carried back for federal income tax purposes in the calculation of that individual's adjusted capital gain for any taxable year.

D. The tax imposed in this Section 5.66.030 applies to the sale or exchange of long-term capital assets owned by the taxpayer, whether the taxpayer was the legal or beneficial owner of such assets at the time of the sale or exchange. The tax applies when the Seattle capital gains are recognized by the taxpayer in accordance with this Chapter 5.66.

#### E. For the purposes of this Chapter 5.66:

- 1. An individual is considered to be a beneficial owner of long-term capital assets held by an entity that is a pass-through or disregarded entity for federal tax purposes, such as a partnership, limited liability company, S corporation, or grantor trust, to the extent of the individual's ownership interest in the entity as reported for federal income tax purposes.
  - 2. A nongrantor trust is deemed to be a grantor trust if the trust does not qualify as a grantor trust

for federal tax purposes, and the grantor's transfer of assets to the trust is treated as an incomplete gift under 26 U.S.C. Section 2511 and its accompanying regulations. A grantor of such trust is considered the beneficial owner of the capital assets of the trust for purposes of the tax imposed in this Section 5.66.030 and must include any long-term capital gain or loss from the sale or exchange of a capital asset by the trust in the calculation of that individual's adjusted capital gain, if such gain or loss is allocated to Seattle under Section 5.66.090.

# 5.66.040 Exemptions from the capital gains excise tax

The following are exempt from the capital gains excise tax:

A. All real estate transferred by deed, real estate contract, judgment, or other lawful instruments that transfer title to real property and are filed as a public record with the counties where real property is located;

B.

1. An interest in a privately held entity only to the extent that any long-term capital gain or loss from such sale or exchange is directly attributable to the real estate owned directly by such entity;

2.

a. Except as provided in subsections 5.66.040.B.2.b and 5.66.040.B.2.c, the value of the exemption under this subsection 5.66.040.B is equal to the fair market value of the real estate owned directly by the entity less its basis, at the time that the sale or exchange of the individual's interest occurs, multiplied by the percentage of the ownership interest in the entity that is sold or exchanged by the individual;

b. If a sale or exchange of an interest in an entity results in an amount directly attributable to real property and that is considered as an amount realized from the sale or exchange of property other than a capital asset under 26 U.S.C. Section 751, such amount must not be considered in the calculation of an individual's exemption amount under subsection 5.66.040.B.2.a;

c. Real estate not owned directly by the entity in which an individual is selling or exchanging the individual's interest must not be considered in the calculation of an individual's exemption amount under this subsection 5.66.040.B; and

3. Fair market value of real estate may be established by a fair market appraisal of the real estate or an allocation of assets by the seller and the buyer made under 26 U.S.C. Section 1060, as amended. However, the City is not bound by the parties' agreement as to the allocation of assets, allocation of consideration, or fair market value, if such allocations or fair market value do not reflect the fair market value of the real estate. The assessed value of the real estate for property tax purposes may be used to determine the fair market value:

The value of the exemption under this subsection 5.66.040.B may not exceed the individual's long-term capital gain or loss from the sale or exchange of an interest in an entity for which the individual is claiming this exemption.

- C. Assets held under a retirement savings account under 26 U.S.C. Section 401(k), a tax-sheltered annuity or custodial account described in 26 U.S.C. Section 403(b), a deferred compensation plan under 26 U.S.C. Section 457(b), an individual retirement account or individual retirement annuity described in 26 U.S.C. Section 408, a Roth individual retirement account described in 26 U.S.C. Section 408A, an employee defined contribution program, an employee defined benefit plan, or a similar retirement savings vehicle;
- D. Assets pursuant to, or under imminent threat of, condemnation proceedings by the United States, the state or any of its political subdivisions, or a municipal corporation;
- E. Cattle, horses, or breeding livestock if for the taxable year of the sale or exchange, more than 50 percent of the taxpayer's gross income for the taxable year, including from the sale or exchange of capital assets, is from farming or ranching;
- F. Property depreciable under 26 U.S.C. Section 167(a)(1), or that qualifies for expensing under 26 U.S.C. Section 179;
- G. Timber, timberland, or the receipt of Seattle capital gains as dividends and distributions from real estate investment trusts derived from gains from the sale or exchange of timber and timberland. "Timber" means forest trees, standing or down, on privately or publicly owned land, and includes Christmas trees and

short-rotation hardwoods. The sale or exchange of timber includes the cutting or disposal of timber qualifying for capital gains treatment under 26 U.S.C. Section 631(a) or (b);

- H. Commercial fishing privileges. For the purposes of this subsection 5.66.040.H, "commercial fishing privilege" means a right, held by a seafood harvester or processor, to participate in a limited access fishery. "Commercial fishing privilege" includes and is limited to:
- 1. In the case of federally managed fisheries, quota and access to fisheries assigned pursuant to individual fishing quota programs, limited entry and catch share programs, cooperative fishing management agreements, or similar arrangements; and
- 2. In the case of state-managed fisheries, quota and access to fisheries assigned under fishery permits, limited entry and catch share programs, or similar arrangements; and
- 3. In the case of state-managed fisheries, quota and access to fisheries assigned under fishery permits, limited entry and catch share programs, or similar arrangements; and
- I. Goodwill received from the sale of an auto dealership licensed under chapter 46.70 RCW whose activities are subject to chapter 46.96 RCW.

# 5.66.050 Deductions from the capital gains excise tax

In computing tax for a taxable year, a taxpayer may deduct from the taxpayer's Seattle capital gains:

A. A standard deduction of \$250,000 in 2022 dollars, as adjusted for inflation under the formula set forth in RCW 82.87.150, published annually on the website of the Washington State Department of Revenue on or before December 31 of the taxable year, per individual, or in the case of spouses or domestic partners, a combined standard deduction of \$250,000 in 2022 dollars, as adjusted for inflation under the formula set forth in RCW 82.87.150, published annually on the website of the Washington State Department of Revenue on or before December 31 of the taxable year, regardless of whether they file joint or separate returns;

B. Amounts that the City is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States;

- C. The amount of adjusted capital gain derived from the sale or transfer of the taxpayer's interest in a qualified family-owned small business pursuant to Section 5.66.060; and
  - D. Charitable donations deductible under Section 5.66.070.

### 5.66.060 Qualifying family-owned small business deduction

In computing tax under this Chapter 5.66 for a taxable year, a taxpayer may deduct from their Seattle capital gains the amount of adjusted capital gain derived in the taxable year from the sale of substantially all of the fair market value of the assets of, or the transfer of substantially all of the taxpayer's interest in, a qualified familyowned small business, to the extent that such adjusted capital gain would otherwise be included in the taxpayer's Seattle capital gains. For purposes of this Section 5.66.060:

- A. "Assets" means real property and personal property, including tangible personal property and intangible property.
  - B. "Family" means the same as "member of the family" in RCW 83.100.046.
- C. "Materially participated" means an individual was involved in the operation of a business on a basis that is regular, continuous, and substantial. "Materially participated" shall be interpreted consistently with the applicable Treasury regulations for 26 U.S.C. Section 469, to the extent that such interpretation does not conflict with any provision of this Section 5.66.060.
  - D. "Qualified family-owned small business" means a business:
- 1. In which the taxpayer held a qualifying interest for at least five years immediately preceding the sale or transfer described in this Section 5.66.060;
- 2. In which either the taxpayer or members of the taxpayer's family, or both, materially participated in operating the business for at least five of the ten years immediately preceding the sale or transfer described in this Section 5.66.060, unless such sale or transfer was to a qualified heir; and
- 3. That had worldwide gross revenue of \$10,000,000 in 2022 dollars, as adjusted for inflation under the formula set forth in RCW 82.87.150, published annually on the website of the Washington State

Department of Revenue on or before December 31 of the taxable year, or less in the 12-month period immediately preceding the sale or transfer described in this Section 5.66.060.

- E. "Qualified heir" means a member of the taxpayer's family.
- F. "Qualifying interest" means:
  - 1. An interest as a proprietor in a business carried on as a sole proprietorship; or
  - 2. An interest in a business if at least:
- a. Fifty percent of the business is owned, directly or indirectly, by any combination of the taxpayer or members of the taxpayer's family, or both;
- b. Thirty percent of the business is owned, directly or indirectly, by any combination of the taxpayer or members of the taxpayer's family, or both, and at least:
- 1) Seventy percent of the business is owned, directly or indirectly, by members of two families; or
- 2) Ninety percent of the business is owned, directly or indirectly, by members of three families.
  - G. "Substantially all" means at least 90 percent.

#### 5.66.070 Additional deduction for charitable donations

A. In computing tax under this Chapter 5.66 for a taxable year, a taxpayer may deduct from their Seattle capital gains the amount donated by the taxpayer to one or more qualified organizations during the same taxable year in excess of the minimum qualifying charitable donation amount. For the purposes of this Section 5.66.070, the minimum qualifying charitable donation amount equals \$250,000 in 2022 dollars, as adjusted for inflation under the formula set forth in RCW 82.87.150, published annually on the website of the Washington State Department of Revenue on or before December 31 of the taxable year.

B. The deduction authorized under subsection 5.66.070.A may not exceed \$100,000 in 2022 dollars, as adjusted for inflation under the formula set forth in RCW 82.87.150, published annually on the website of the

Washington State Department of Revenue on or before December 31 of the taxable year.

- C. The deduction authorized under subsection 5.66.070.A may not be carried forward or backward to another tax reporting period.
  - D. For the purposes of this Section 5.66.070:
- 1. "Nonprofit organization" means an organization exempt from tax under 26 U.S.C. Section 501(c)(3).
  - 2. "Qualified organization" means a nonprofit organization, or any other organization, that is:
    - a. Eligible to receive a charitable deduction as defined in 26 U.S.C. Section 170(c); and
    - b. Principally directed or managed within Seattle.

#### 5.66.080 Tax in addition to other license fees or taxes

The tax imposed by this Chapter 5.66 shall be in addition to any license fee or tax imposed or levied under any other law, statute, or ordinance whether imposed or levied by the City, the State, or other governmental entity or political subdivision.

# 5.66.090 Allocations of gains and losses

- A. For purposes of the tax imposed under this Chapter 5.66, long-term capital gains and losses are allocated to Seattle as follows:
- 1. Long-term capital gains or losses from the sale or exchange of tangible personal property are allocated to Seattle if the property was located in Seattle at the time of the sale or exchange. Long-term capital gains or losses from the sale or exchange of tangible personal property are also allocated to Seattle even though the property was not located in Seattle at the time of the sale or exchange if:
- a. The property was located in Seattle at any time during the taxable year in which the sale or exchange occurred or the immediately preceding taxable year;
  - b. The taxpayer was a resident at the time the sale or exchange occurred; and
  - c. The taxpayer is not subject to the payment of an income or excise tax legally imposed

on the long-term capital gains or losses by another taxing jurisdiction.

2. Long-term capital gains or losses derived from intangible personal property are allocated to Seattle if the taxpayer was domiciled in Seattle at the time the sale or exchange occurred.

B.

- 1. A credit is allowed against the tax imposed in Section 5.66.030 equal to the amount of any legally imposed income or excise tax paid by the taxpayer to another taxing jurisdiction on capital gains derived from capital assets within the other taxing jurisdiction to the extent such capital gains are included in the taxpayer's Seattle capital gains. The amount of credit under this subsection 5.66.090.B may not exceed the total amount of tax due under this Chapter 5.66, and there is no carryback or carryforward of any unused credits.
- 2. As used in this Section 5.66.090, "taxing jurisdiction" means a state of the United States other than the State of Washington, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any foreign country, or a political subdivision of the State of Washington, a state of the United States other than the State of Washington, the District of Columbia, the Commonwealth of Puerto Rico, a territory or possession of the United States, or a foreign country.

# 5.66.100 Filing of returns

A. Except as otherwise provided in this Section 5.66.100 or RCW 82.32.080, taxpayers owing tax under this Chapter 5.66 must file, on forms prescribed by the Director, a return with the Department on or before the date the taxpayer's state capital gains excise tax return for the taxable year is required to be filed.

B. In addition to the Seattle return required to be filed under subsection 5.66.100.A, taxpayers owing tax under this Chapter 5.66 must file with the Department on or before the date the federal return is required to be filed a copy of the Washington State capital gains excise tax return along with all schedules and supporting documentation.

C. Each taxpayer required to file a return under this Section 5.66.100 must, without assessment, notice,

or demand, pay any tax due thereon to the Department on or before the date fixed for the filing of the return, regardless of any filing extension. The tax must be paid by forms as may be prescribed by the Director. If any tax due under this Chapter 5.66 is not paid by the due date, interest and penalties as provided in Section 5.66.140 apply to the deficiency.

D.

- 1. In addition to the Seattle return required to be filed under subsection 5.66.100.A, an individual claiming an exemption under Section 5.66.040 must file documentation substantiating the following:
- a. The fair market value and basis of the real estate held directly by the entity in which the interest was sold or exchanged;
- b. The percentage of the ownership interest sold or exchanged in the entity owning real estate; and
- c. The methodology, if any, established by the entity in which the interest was sold or exchanged, for allocating gains or losses to the owners, partners, or shareholders of the entity from the sale of real estate.
- 2. The Director may by rule prescribe additional filing requirements to substantiate an individual's claim for an exemption under Section 5.66.040.

E. If a taxpayer has obtained an extension of time for filing the federal income tax return for the taxable year, the taxpayer is entitled to the same extension of time for filing the return required under this Section 5.66.100 if the taxpayer provides the Department, before the due date provided in subsection 5.66.100.A, the extension confirmation number or other evidence satisfactory to the Department confirming the federal extension. An extension under this subsection 5.66.100.E for the filing of a return under this Chapter 5.66 is not an extension of time to pay the tax due under this Chapter 5.66.

F.

1. If any return due under subsection 5.66.100.A, along with a copy of the state capital gains

excise tax return, is not filed with the Department by the due date or any extension granted by the Director, the Department must assess a penalty in the amount of five percent of the tax due for the taxable year covered by the return for each month or portion of a month that the return remains unfiled. The total penalty assessed under this subsection 5.66.100.F may not exceed 25 percent of the tax due for the taxable year covered by the delinquent return. The penalty under this subsection 5.66.100.F is in addition to any penalties assessed for the late payment of any tax due on the return.

- 2. The Director may waive or cancel the penalty imposed under this subsection 5.66.100.F if:
- a. The Director is persuaded that the taxpayer's failure to file the return by the due date was due to circumstances beyond the taxpayer's control; or
- b. The taxpayer has not been delinquent in filing any return due under this Section 5.66.100 during the preceding five calendar years.

#### **5.66.110** Joint filers

- A. If the federal income tax liabilities of both spouses are determined on a joint federal return for the taxable year, they must file a joint return under this Chapter 5.66.
- B. Except as otherwise provided in this Section 5.66.110, if the federal income tax liability of either spouse is determined on a separate federal return for the taxable year, they must file separate returns under this Chapter 5.66. State registered domestic partners may file a joint return under this Chapter 5.66 even if they filed separate federal returns for the taxable year.
- C. The liability for tax due under this Chapter 5.66 of each spouse or state registered domestic partner is joint and several, unless:
- The spouse is relieved of liability for federal tax purposes as provided under 26 U.S.C.
   Section 6015; or
- 2. The Director determines that the domestic partner qualifies for relief as provided by rule of the Director. Such rule, to the extent possible without being inconsistent with this Chapter 5.66, must follow 26

U.S.C. Section 6015.

# 5.66.120 Rules and regulations

The Director shall adopt, publish, and enforce rules and regulations not inconsistent with this Chapter 5.66 for the purpose of carrying out the provisions of this Chapter 5.66.

# 5.66.130 Ancillary authority of Director

The Director is authorized to enter into agreements with any other taxing jurisdiction, including the Internal Revenue Service of the United States and state and other local jurisdictions that impose taxes on capital gains:

A. To acquire such taxpayer information necessary to most effectively collect the taxes imposed by this Chapter 5.66, determine whether taxpayers are or are not required to file a return for taxes under this Chapter 5.66, determine the amount of taxes due under this Chapter 5.66, conduct audits, and otherwise enact the provisions of this Chapter 5.66; or

B. To conduct an audit or a joint audit of a taxpayer by using an auditor employed by The City of Seattle, another public entity, or a contract auditor; provided that such contract auditor's pay is not in any manner based upon the amount of tax assessed.

# 5.66.140 Monetary penalties

A. A taxpayer who fails to pay tax owed under this Chapter 5.66 when due is liable, in addition to interest, to a penalty of one percent of the amount of the unpaid tax for each month or fraction of a month, not to exceed a total penalty of 25 percent of the unpaid tax. If any part of any underpayment of tax owed under this Chapter 5.66 is due to intentional disregard of this Chapter 5.66 or rules or regulations adopted by the Director under Section 5.66.120, but without intent to defraud, an additional penalty of \$10 or ten percent of the total amount of the deficiency in the tax, whichever is greater, shall be added. If any part of the underpayment is due to fraudulent intent to evade the tax imposed under this Chapter 5.66, an additional penalty of 100 percent of the deficiency shall be added.

B. Any taxpayer who fails to file a return with the Director on or before the due date, who fails to

include all of the information required to be shown on the return, or who includes incorrect information on a return shall pay a penalty of \$250 for each return with respect to which such a failure occurs; provided, however, the penalty shall be waived if the failure to include all of the information required or the inclusion of incorrect information is corrected by the taxpayer within 30 days of written notice from the Director as provided for under subsection 5.66.140.D. If the act or omission is due to intentional disregard of this Chapter 5.66 or rules or regulations adopted by the Director under Section 5.66.120, but without intent to defraud, an additional penalty of \$500 shall be added. If the act or omission is due to fraudulent intent to evade the tax imposed under this Chapter 5.66, an additional penalty of \$1,000 shall be added.

C. If a claim for refund or credit under this Chapter 5.66 is made for an excessive amount, unless it is shown that the claim for such excessive amount is due to reasonable cause, the taxpayer making such claim shall be liable for a penalty in an amount equal to 20 percent of the excessive amount. For purposes of this Section 5.66.140, the term "excessive amount" means, in the case of any taxpayer, the amount of the claim for refund or credit for any tax year exceeds by at least 50 percent the amount of such claim allowable under this Chapter 5.66 for such tax year.

D. The Director shall notify a taxpayer by mail of any penalties, which shall become due and shall be paid within 30 days from the date of the notice, or within such time as the Director may provide in writing.

E. Upon demonstration to the Director that a penalty has been imposed on an innocent spouse, the Director is authorized to cancel such penalty with respect to the innocent spouse.

#### 5.66.150 Cancellation of penalties

A. The Director may cancel any penalties assessed under subsection 5.66.140.A or 5.66.140.B if the taxpayer shows that the act or omission giving rise to the penalty was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the taxpayer shows that they exercised ordinary care and prudence in making arrangements to complete and file an accurate return and pay the tax owed by the due date but, nevertheless, failed to do so due to circumstances beyond their control.

B. A request for cancellation of penalties must be received by the Director within 30 days after the date the Director mails the notice that the penalties are due. The request must be in writing and contain competent proof of all pertinent facts supporting a reasonable cause determination. In all cases the burden of proving the facts rests upon the taxpayer.

# **5.66.160** Amnesty

The Director may from time to time declare periods of amnesty in which penalties assessed under subsections 5.66.140.A, 5.66.140.B, or 5.66.140.C, or any combination thereof, may be waived. Such periods of amnesty and the terms thereof may be established upon a finding by the Director that they are likely to have the effect of increasing revenues to the City.

Section 2. A new Section 5.45.060 is added to the Seattle Municipal Code as follows:

# 5.45.060 Capital gains excise tax credit

A. To avoid taxing the same sale or exchange under both the business and occupation tax and capital gains tax, a credit is allowed against taxes due under this Chapter 5.45 on a sale or exchange that is also subject to the tax imposed under Chapter 5.66. The credit is equal to the amount of tax imposed under Chapter 5.66 on such sale or exchange.

- B. The credit may be used against any tax due under Section 5.45.050.
- C. The credit under this Section 5.45.060 is earned in regard to a sale or exchange, and may be claimed against taxes due under this Chapter 5.45, for the tax reporting period in which the sale or exchange occurred. The credit claimed for a tax reporting period may not exceed the tax otherwise due under Section 5.45.050 for that tax reporting period. Unused credit may not be carried forward or backward to another tax reporting period. No refunds may be granted for unused credit under this Section 5.45.060.

Section 3. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of its application to any person or circumstance, does not affect the validity of the remainder of this ordinance or the

File #	: CB 120908, <b>Version:</b> 1					
validit	y of its application to other persons o					
	Section 4. Sections 1 and 2 of this o	rdinance shall t	take effect o	on January 1, 2026.		
	Section 5. This ordinance shall take	effect as provid	ded by Seat	tle Municipal Code	Sections 1.04.020 a	and
1.04.0′	70.					
	Passed by the City Council the	day of			2024, and signed by	7
me in o	open session in authentication of its p	bassage this	day	of	, 202	24.
					_	
		President		of the City Counci	1	
	Approved / returned unsigned /	vetoed this	day of _		_, 2024.	
					_	
		Bruce A. Harr	rell, Mayor			
	Filed by me this day of _			2024		
	ady or _					
		Scheereen De	edman, City	Clerk		
			·			
(Seal)						

#### **SUMMARY and FISCAL NOTE\***

Department:	Dept. Contact:	CBO Contact:
Legislative	Tom Mikesell/ 4-8735	N/A

<sup>\*</sup> Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.

#### 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE imposing an excise tax on the sale or exchange of certain capital assets in Seattle; adding a new Chapter 5.66 to the Seattle Municipal Code; and adding a new Section 5.45.050 to the Seattle Municipal Code.

Summary and Background of the Legislation: Note: This tax is structured identically to the state's capital gains excise tax, which was affirmed to be a legal exercise of public taxing authority by the Washington State Supreme Court in Quinn v. State of Washington. This parallel structure would support ease of administration and taxpayer compliance and adheres to automatic inflationary adjustments included in the state law. As such, the stated thresholds included in the following description include both the 2023 tax year values included on the Department of Revenue website, as well as the original 2022 values when the law was passed.

This council bill would impose a two percent excise tax on the annual gains to individuals from the sale of non-exempt capital assets (more commonly referred to as a capital gains tax).

The first \$262,000 (\$250,000 in 2022 dollars) of capital gains are excluded, and any gains from the following types of asset sales would be exempt:

- Real estate sales and/or exchanges;
- Retirement accounts;
- Condemnations:
- Livestock in the conduct of a farming and ranching business;
- Timber;
- Commercial fishing privileges; and,
- Goodwill from the sale of auto dealerships.

In addition to the \$262,000 (\$250,000 in 2022 dollars) standard deduction for each single or joint tax return, additional deductions would apply, including:

- Any amounts prohibited from taxation under the state or federal constitution;
- Gains from the sale of a qualified family-owned small business; and,
- Up to \$105,000 (\$100,000 in 2022 dollars) of charitable donations above a \$262,000 (\$250,000 in 2022 dollars) minimum qualifying charitable deduction.

The deductions, and other specified thresholds, are 2023 dollar amounts that will be annually for inflation, consistent with provisions in RCW 82.87.150, which adjusts the same thresholds for the state's capital gains excise tax.

The capital gains excise tax would be imposed beginning January 1, 2026, and, based on estimates developed by the City's Office of Economic and Revenue Forecasts (Forecast Office) using available state government data and forecasts, a two percent tax would generate from \$16 million to \$51 million per year. Additional details and caveats about this estimate are provided in Section 3.b.

# 2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project?

\_\_\_ Yes <u>X</u> No

## 3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget?

\_\_\_\_ Yes <u>X</u> No

<b>Expenditure Change</b>	2024	2025 est.	2026 est.	2027 est.	2028 est.
(\$); General Fund	<b>\$0</b>	\$1,000,000	\$800,000	\$1,200,00	\$1,200,000
<b>Expenditure Change</b>	2024	2025 est.	2026 est.	2027 est.	2028 est.
(\$); Other Funds	\$0	\$0	\$0	\$0	\$0

Revenue Change (\$);	2024	2025 est.	2026 est.	2027 est.	2028 est.
General Fund	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$16M to \$51M	\$16M to \$51M
Revenue Change (\$);	2024	2025 est.	2026 est.	2027 est.	2028 est.
Other Funds	\$0	\$0	\$0	\$0	\$0

According to Department of Finance and Administrative Services (FAS)/Office of City Finance staff, implementing this tax would require one-time rulemaking, systems development work, taxpayer outreach and ongoing administration and auditing work in FAS that could take from 18 to 24 months to complete.

FAS projects onetime system implementation costs of \$1 million. FAS also projects ongoing costs of \$1.2 million, of which \$500,000 would support maintaining a taxpayer registration and payment system, and \$700,00 would support staffing, including three new Customer Service Representatives and two new Tax Auditors. FAS would require these ongoing staffing costs to begin in mid-2026 to support taxpayer outreach and training ahead of

collections. These are merely initial estimates that will be better informed through future budget requests the Executive determines to be necessary to implement the tax.

Revenue changes are described in Section3.b, below.

Does the legislation have other financial impacts to The City of Seattle that are not reflected in the above, including direct or indirect, short-term or long-term costs? No.

Are there financial costs or other impacts of *not* implementing the legislation? No.

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

# 3.a. Appropriations

\_\_\_ This legislation adds, changes, or deletes appropriations.

#### 3.b. Revenues/Reimbursements

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

#### **Anticipated Revenue/Reimbursement Resulting from This Legislation:**

Fund Name and Number	Dept	Revenue Source	2024 Est.	2025 Est.	2026 Est.	2027 Est.	2027 Est.
General Fund 001000		Capital Gains Excise Tax	\$0	\$0	\$0	\$16M to \$51M	
		TOTAL	\$0	\$0	\$0	\$16M to \$51M	•

#### **Revenue/Reimbursement Notes:**

The capital gains excise tax would be imposed January 1, 2026, and, based on estimates provided by the City's Office of Economic and Revenue Forecasts (Forecast Office), using state Department of Revenue (DOR) collections and forecast data, a two percent tax could generate from \$16 million to \$51 million per year, with potential moderate growth thereafter. This range includes assumptions about the percentage of potential Seattle taxpayers as a share of the state's total, taxpayer compliance and avoidance, and economic elasticities, as described in a November 8, 2024 memo from the Forecast Office, which is included as Attachment A to this summary.

It is important to note when understanding this range, particularly the low end, that any revenue from this tax would be collected from a small set of very wealthy households. This group is well-equipped with financial supports to enable financial planning strategies to minimize tax liabilities, including but limited to declaring a domicile outside of Seattle for purpose of the tax. While the stated range does include elasticity assumptions, which are estimates of taxpayer response to capital gains tax changes in general, it does not contemplate a more drastic scenario where all otherwise eligible taxpayers avoid the tax by

way of declaring a domicile outside the City, but this is clearly a risk for a tax imposed at a municipal level.

#### Additional Considerations:

While 2024 tax returns data from the State's tax was not available for the purposes of this estimate, the Forecast Office's analysis of the DOR's state collections data from 2023 showed that 85 percent of the 2023 collections from Seattle taxpayers was from 163 taxpayers, which indicates an extremely concentrated tax base. Such a concentration likely also implies a high degree of year-to-year variance in tax payments, because a change in financial circumstances of relatively few individuals could have a significant impact on overall revenue collections.

The Forecast Office also notes that the approach used assumes that each of the taxpayers included as 'Seattle- based' in the DOR data would pay Seattle's tax. However, for taxpayers with multiple domiciles in Washington state, the Forecast Office indicates there may be cases where the taxpayer would not have Seattle tax liability due to not meeting the standard for having a domicile in Seattle, or purposefully shifting their domicile in response to imposition of the tax. In other words, a taxpayer who reported a Seattle address for the purposes of calculating their recent state tax liability, might choose an official domicile outside the City going forward. The proposed legislation establishes specific thresholds regarding how much time one must reside at a specific location to establish it as a domicile, but how effectively these issues can be enforced for individuals with multiple Washington residences is unclear. Though it is impossible to accurately quantify the potential impact this could have, it is important to note in understanding the revenue estimate.

In addition, the Forecast Office reviewed historical federal Internal Revenue Service (IRS) net capital gains data for insights into the stability of the tax. Though the IRS gains data includes real estate gains, which are explicitly exempt from the proposed tax, and is based on all capital gains, not just those above the \$250,000 standard deduction in the proposed bill, the historical review showed high levels of tax base sensitivity to economic expansions and contractions, likely due to reliance on stock and bond sales in capital gains.

Given the concentration of the tax base to a very small number of taxpayers, the possibility of avoidance through tax planning and multiple in-state residences, and the tax base's sensitivity to cyclical economic trends, the annual revenue from the tax could fluctuate widely above and below the estimates provided. By way of additional insight to inform decisions about the use of potential proceeds from this tax, the Forecast Office has noted that there is an unusually high degree of uncertainty in this estimate, which is implied in the range of possible revenue outcomes.

#### 3.c. Positions

This legislation adds, changes, or deletes positions.

# 4. OTHER IMPLICATIONS

- a. Does this legislation affect any departments besides the originating department? Yes, FAS will be responsible for the implementation and administration of the capital gains tax if this legislation is approved. This will require both one-time setup and ongoing administrative efforts. (See details on potential fiscal impacts in response to question 3 above).
- **b.** Is a public hearing required for this legislation?
- c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?
  No.
- d. Does this legislation affect a piece of property?
- e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public? An excise tax on large financial gains from sales of assets, which, as noted above, would be paid from a very small number of residents, is at its core a progressive tax that does not impact disadvantaged communities.
- f. Climate Change Implications
  - 1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?

No.

- 2. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

  No.
- g. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)?

This legislation does not implement a new program.

#### **Summary Attachments (if any):**

1. OERF Capital Gains Tax Memo



#### MEMORANDUM

Date: November 8, 2024

**To:** Tom Mikesell and Ben Noble, City Council Central Staff **From**: Jan Duras, Office of Economic and Revenue Forecasts

Re: Capital Gains Tax Revenue Estimates Request

#### 1. Introduction

In this memorandum, the Office of Economic and Revenue Forecasts (Forecast Office) provides a requested analysis of revenues likely to be raised by a 2% tax imposed on capital gains in Seattle city beginning in tax year 2026 with first collection occurring in 2027. The data used for this analysis and the results can be found in the "Seattle capital gains tax estimates 2024-11-08.xlsx" spreadsheet file.

# 2. Washington State capital gains tax forecast

The proposed tax on capital gains in Seattle city would be similar in structure to the 7% capital gains tax that Washington State started collecting in FY 2023 for tax year 2022. Because of this and the general limited data availability, this analysis of the potential revenues for Seattle city capital gains tax is largely based on the actual collection and forecasts for Washington State. Recent forecasts for state's capital gains tax can be found in the "DOR WA forecasts and actuals" sheet.

Washington State started collecting tax revenues only recently, in 2023. After collecting almost \$600 million more than expected in FY 2023, collection dropped by 57.4% in FY 2024, bringing in about \$300 million less than forecasted. As a result, the **state's forecast for FY 2025 through FY 2027 was reduced by about half between February 2024 and September 2024**. Initiative 2019 that aimed to repeal the tax likely contributed to this drop, as some taxpayers likely delayed trades in hope that the Initiative is successful. The effect is however hard to estimate, state's forecast from September 2024 assumes 13% growth in FY 2025, followed by approximately 4.5% growth in FY 2026 and FY 2027. This results in a \$445 million forecast for FY 2027.

#### 3. Assessing volatility of capital gains tax revenues – Washington State tax data

Capital gain tax collection data in Washington State provides only very limited information when it comes to assessing the likely volatility of revenues in the longer run. Collection only started in 2023 and was likely affected by legal challenges and changes in taxpayer behavior as this new tax was introduced.

Nevertheless, tax collection data provides relevant information regarding the number of taxpayers and the concentration of capital gains tax payments received by Washington State in 2023. This information can be found in the "DOR Seattle and King County" sheet.

- 1. In 2023, of the total 3,354 taxpayers in Washington State, the top 20% (374 taxpayers) accounted for about 92% of the total capital gains tax revenue collected.
- 2. The top 10% (333 taxpayers) accounted for about 87% of the total revenue.
- 3. Top 10 taxpayers in Washington State accounted for 56% of the total revenue.

Forecast Office has also obtained some information regarding the distribution of state's capital gain tax paid by taxpayers in Seattle city. This information is not for the whole 2023 calendar year, but only as of May 31, 2023.

4. Of the 816 taxpayers in Seattle city that paid as of May 31, 2023, the top 20% (163 taxpayers) accounted for 85.7% of the revenues collected from Seattle city taxpayers.

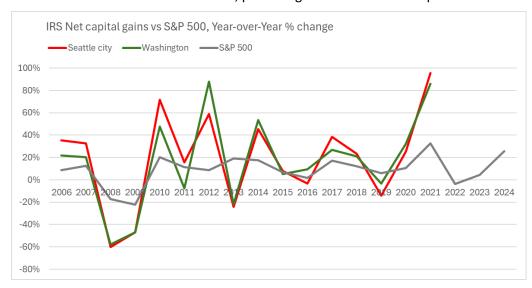
These findings highlight the fact that the capital gains tax is extremely heavily concentrated and strongly affected by the decisions of a very limited number of taxpayers.

#### 4. Assessing volatility of capital gains tax revenues – IRS data

To obtain some additional useful insights regarding the behavior of capital gains over longer time, the Forecast Office analyzed public IRS data from federal income tax returns. In particular, the IRS Individual income tax statistics ZIP code data for the 2005-2021 period was used to calculate the total net capital gain amounts, as reported on line 7 of 1040 federal tax return form, for Washington State and Seattle city. This data on total capital gains does not account for the \$250,000 deduction, but likely shares some of the properties of the tax base for the Washington State capital gains tax. This information can be found in the "IRS" sheet in the "Seattle capital gains tax estimates 2024-11-08.xlsx" spreadsheet file.

The chart below shows the year-over-year changes in the total net capital gain amounts and compares them to the year-over-year changes in the S&P 500 Index. The following observations can be made:

- Changes in reported total capital gains are correlated with change in the S&P 500 Index, they
  tend to move in the same direction
- 2. Changes in reported capital gains are more than twice as volatile as changes in S&P 500 index. This is due to an amplification since the decision to sell some stock held depends itself on the change in the stock prices an individual holding stocks is more likely to sell it and realize the gain in a year when stock prices increase significantly, vice versa, in a year when stock prices decline fewer individuals will sell them, preferring to hold and wait for prices to recover.



In addition, inspecting the underlying data reveals the following facts:

- 3. Reported total capital gains grew 11 years out of 16 and declined in remaining 5 (only 2 of those were years when a recession took place).
- 4. Reported total capital gains grew on average 17% in Washington State, in the years when the change was positive they grew on average 40%, in the those when the change was negative they declined on average 21%.
- 5. The change in the reported capital gains flipped sign in 8 out of 16 years a year with positive growth in total capital gains is often followed by a year when total capital gains decline.

## 5. Seattle city capital gains tax estimate

Forecast Office has requested data from the Washington State's Department of Revenue that would help to estimate the share of the revenue collected in Seattle city. This information tax can be found in the "DOR Seattle and King County" sheet, which also provides total revenue collected from taxpayers in King County.

Based on the initial 2023 returns for state's capital gains tax collected as of May 2023, taxpayers located in Seattle city accounted for about 15.8% of total revenues. This estimate is quite lower than the roughly 22.5% estimate based on capital gains reported on IRS federal income tax returns discussed above. The low share is also particularly striking since based on the Department of Revenue data, revenue collected from taxpayers in King County in 2023 constitutes 83.6% of total state's capital gains tax revenues.

Given the 15.8% Seattle share and the September 2024 state's tax forecast of \$445 million in capital gains tax revenues in FY 2027, a 2% tax imposed in Seattle city would generate approximately \$20 million in 2027. Assuming stronger growth in FY 2025 through FY 2027, (as a result of a 55% bounce back in FY 2025 due to a delay caused by Initiative 2019, followed by 18% growth in FY 2026-FY 2027, consistent with average growth in IRS capital gains data discussed below), combined with a larger 22.5% Seattle share would imply about \$51 million raised by a 2% Seattle city tax in 2027.

Overall tax collection will also depend on the extent of outreach, enforcement and auditing efforts. State estimates assume that compliance is 85% in the first year, 90% in the second year, and 95% thereafter. In any case, taxpayers can take various steps to reduce their tax obligations. A 2% Seattle city tax on top of the Washington State 7% tax and the progressive federal tax with rates of 15%/20%/28% would imply a 6.5% to 9% increase in tax burden (depending on the capital gains amount and thus the federal tax rate). Studies of the elasticity of capital gains tax revenues have estimated the long run elasticity to be on average about -0.5. This would imply a 3% to 5% reduction in revenues due to changes in taxpayers' behavior. Short run elasticity can be however notably larger (state's revenue estimates assume it's about twice larger in the first year), and a local tax is likely to have a higher elasticity than state or federal tax. Some txapayers may be motivated to move and relocation is easier between local jurisdictions than moving out of state or to a different country. The long term effect of the tax on economic activity in city will likely be negative, but it's hard to quantify.

Given the inherent dependence on the performance of financial markets, amplified by the taxpayers' timing decisions, the high possibility of steps taken to reduce taxable gains, and the extreme concentration of the tax base, revenues from capital gains tax imposed in Seattle city are very likely to fluctuate significantly for year to year and from forecast to forecast. The large uncertainty regarding the revenue collection is also reflected in the estimates for a 2% Seattle city tax imposed starting in tax year 2026. With 90% compliance and an aditional reduction based on a -0.5 short run elasticity as taxpayers take various legal steps to reduce their tax obligations, the above estimate of a \$20 million to \$51 million collection in 2027 would be reduced to about \$17.5 million to \$44.5 million. Under the assumpion of 85% compliance and an aditional reduction based on -1 short run elasticity as taxpayers take further steps to reduce their tax obligations, the estimate would be reduced to about \$16 million to \$40.5 million.



# SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

# Legislation Text

File #: CB 120909, Version: 1

#### CITY OF SEATTLE

ORDINANCE _	
COUNCIL BILL	

- AN ORDINANCE establishing a spending plan for proposed use of the proceeds generated from the capital gains excise tax authorized by the ordinance introduced as Council Bill 120908; and adding a new Section 5.66.170 to the Seattle Municipal Code.
- WHEREAS, the Department of Housing and Urban Development considers households rent burdened if more than 30 percent of their income is spent on housing costs such as rent and utilities; and
- WHEREAS, the Department of Housing and Urban Development considers households severely rent burdened if more than 50 percent of their income is spent on housing costs such as rent and utilities; and
- WHEREAS, according to the Census Bureau's annual American Community Survey in 2023, 90,700 households or 44 percent of renter households in Seattle are rent burdened; and
- WHEREAS, as of August 2024 United Way reported there were approximately 5,800 City of Seattle residents on the wait list for rental assistance; and
- WHEREAS, United Way of King County estimated it would take \$10 million to clear their backlog of households waiting for rental assistance; and
- WHEREAS, the city faces a significant lack of funding to support down payment assistance; and
- WHEREAS, according to the Brookings Institution, Black Americans have a homeownership rate of 46.4 percent compared to 75.8 percent of white Americans; and
- WHEREAS, owning a home is not just a dream but a critical step toward creating and preserving wealth that can be passed down through generations; and
- WHEREAS, according to the US Census Bureau King County had a 61.5 percent homeownership rate while

#### File #: CB 120909, Version: 1

Black residents had only a 28 percent homeownership rate; and

- WHEREAS, homeownership is a key way to build intergenerational wealth and racial covenants, and redlining restricted the ability of nonwhite residents of Seattle to buy homes; and
- WHEREAS, according to the Congressional Research Service homeownership increases the tax base and encourages social and political involvement; and
- WHEREAS, according to United Way of King County, 32 percent of Black and 26 percent of Latino adults experience food insecurity; and
- WHEREAS, communities of color face disproportionate levels of poverty and food insecurity because of historic and systemic racism; NOW, THEREFORE,

#### BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Proceeds from the new capital gains excise tax imposed by the ordinance introduced as Council Bill 120908 may only be used as described in Section 2 of this ordinance. The Council intends to adopt by resolution, or through adoption of the annual budget, spending details by year and program area to provide:

(1) specific allocations of funds for each program area based on the anticipated annual revenue from the capital gains excise tax authorized by the ordinance introduced as Council Bill 120908; and (2) programmatic details such as incomes levels served by proposed investments. The spending plan may be amended from time to time by the City Council by ordinance.

Section 2. A new Section 5.66.170 is added to the Seattle Municipal Code as follows:

#### 5.66.170 Capital gains excise tax - Allocation of proceeds

Proceeds of the capital gains excise tax are intended to support rental assistance to rent burdened households, down payment assistance to low, moderate, and workforce households, and food assistance to food insecure households.

Section 3. This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by the City Council the	day of		, 2024, and signed	by
e in open session in authentication of its p	passage this	day of	, 2	:024
		of the City Co		
Approved / returned unsigned /	vetoed this	day of	, 2024.	
	Bruce A. Hai	rrell, Mayor		
Filed by me this day of _		, 2024.		
	Scheereen De	edman, City Clerk		
eal)				

#### **SUMMARY and FISCAL NOTE**

Department:	Dept. Contact:	CBO Contact:
LEG	Tom Mikesell	n/a

## 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE establishing a spending plan for proposed use of the proceeds generated from the capital gains excise tax authorized by the ordinance introduced as Council Bill 120908; and adding a new Section 5.66.170 to the Seattle Municipal Code.

**Summary and Background of the Legislation:** This ordinance restricts the use revenues from a new capital gains excise tax imposed in Council Bill 120908 to support rental assistance to rent burdened households, down payment assistance to low, moderate, and workforce households, and food assistance to food insecure households. The ordinance also states the City Council's intent to adopt more specific allocations of the capital gains excise tax funds, through either a separate resolution, or the annual budget process.

# 3. SUMMARY OF FINANCIAL IMPLICATIONS

Does	this	legislation	have	financial	impacts	to the	City?
	CILID	ic Sibiation	1141	IIIIuiiciui	IIIIpacus	to the	

	Yes	$\boxtimes$	No
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This ordinance restricts expenditure of revenues from a new capital gains excise tax and does not increase nor decrease city revenues and/or expenditures.

# 3.d. Other Impacts

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

No.

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

This legislation will require budget and financial management staff and systems to adhere to expenditure constraints, which is within the scope of current operations.

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

#### 4. OTHER IMPLICATIONS

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

This ordinance restricts funds that are new to the City to specific uses, which may increase budgets in departments that provide services within the scope of the restricted uses.

- b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property. No.
- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
  - i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

This ordinance would restrict the use of new capital gains excise tax revenue to rental assistance for rent burdened households, down payment assistance to low, moderate, and workforce households, and food assistance to food insecure households, which would result in higher levels of fiscal support to historically disadvantaged communities.

- ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.
- iii. What is the Language Access Plan for any communications to the public?
- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

N/A

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

N/A

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

**List Summary Attachments (if any):** 

5. CI	HECKLIST
Please cli	ck the appropriate box if any of these questions apply to this legislation.
	Is a public hearing required?
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required?
	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?  If yes, please review requirements in Resolution 31203 for applicability and complete and attach "Additional risk analysis and fiscal analysis for non-utility partner projects" form.
6. A7	TTACHMENTS



# SEATTLE CITY COUNCIL

600 Fourth Ave. 2nd Floor Seattle, WA 98104

# **Legislation Text**

File #: CB 120911, Version: 1

#### CITY OF SEATTLE

ORDINANCE	
COUNCIL BILL	

- AN ORDINANCE relating to the Seattle Channel; stating the City Council's intent to establish dedicated and ongoing funding sources for the operating and capital costs of the Seattle Channel; and requesting that the Executive submit a funding plan by September 3, 2025.
- WHEREAS, responsibility for The City of Seattle's municipal television station, which would later become the Seattle Channel, was transferred from the Seattle Public Library to the Executive group responsible for the City's website in 1997; and
- WHEREAS, the Seattle Channel remains administratively within the City department known as Seattle Information Technology; and
- WHEREAS, beginning in 1996, the City entered into franchise agreements with cable television providers that included new franchise fees as compensation for the right to locate equipment in the public right-ofway; and
- WHEREAS, in 2001, the City Council adopted Resolution 30379 that established financial policies for General Fund Subfunds, including a subfund that received the cable franchise fee revenues; and
- WHEREAS, one of the eligible uses for the franchise fee revenues was support for the City's government access television channel, including both operations and capital equipment; and
- WHEREAS, in 2017, the City Council, via Ordinance 125492, created the Cable Television Franchise Fund and specified that all revenues from cable franchise fees shall be deposited into the fund; and
- WHEREAS, cable franchise fee revenues have been declining for a number of years and are predicted to continue declining in future years; and

## File #: CB 120911, Version: 1

WHEREAS, the Seattle Channel is in need of dedicated funding sources to ensure that the station's governmental, arts, cultural, and community programming can continue uninterrupted; and WHEREAS, the Council intends to collaborate with the Executive to establish an advisory workgroup to

explore alternative financing and operating models for the Seattle Channel; and

WHEREAS, the Council desires the Executive to propose a sustainable funding plan to cover the needs of the Seattle Channel to ensure that its governmental and non-governmental programming does not become reliant upon external parties or funding sources; NOW, THEREFORE,

#### BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The City Council intends to establish a dedicated and ongoing funding plan sufficient to meet the operating and capital needs of the Seattle Channel, such that the Seattle Channel may continue to provide essential governmental programming and the types of civic, cultural, and community programming that the Seattle Channel currently produces. When established, the funding plan should include, but does not need to be limited to, the following sources:

A. Cable franchise fees. At least 50 percent, but no less than \$1.7 million, of cable franchise fee revenues in each year should be dedicated to the Seattle Channel.

B. Seattle Information Technology (Seattle IT) cost allocation. Seattle IT should incorporate a portion of the Seattle Channel's expenses into its cost allocation model. Seattle IT should determine what portion of the Seattle Channel's programming and expenditures are in support of the services and priorities of other City departments, and those departments should be charged appropriately.

C. General Fund. The General Fund should be used exclusively for the coverage of meetings, press conferences, and other public events of the City Council and other City of Seattle elected officials.

Section 2. The Executive is requested to present a funding plan consistent with this ordinance and transmit any legislation necessary to implement the plan to the City Council by September 3, 2025. The City Council anticipates that, in creating the funding plan, the Executive will utilize the research and

oups established	to study the	e Seattle Channel	s operations and
e effect as provid	ded by Seat	tle Municipal Cod	le Sections 1.04.020 and
day of			, 2024, and signed by
passage this	day	of	, 2024.
President		of the City Coun	cil
Tresident		of the City Coun	
vetoed this	day of _		, 2024.
Bruce A. Har	rell, Mayor		
		, 2024.	
	day of day of passage this  President  vetoed this	e effect as provided by Seat  day of  passage this day  President  vetoed this day of  Bruce A. Harrell, Mayor	pups established to study the Seattle Channel' e effect as provided by Seattle Municipal Cod

File #: CB 120911, Version: 1

Scheereen Dedman, City Clerk

(Seal)

#### **SUMMARY and FISCAL NOTE**

Department:	Dept. Contact:	CBO Contact:
Legislative	Brian Goodnight x4-5597	N/A

## 1. BILL SUMMARY

**Legislation Title:** AN ORDINANCE relating to the Seattle Channel; stating the City Council's intent to establish dedicated and ongoing funding sources for the operating and capital costs of the Seattle Channel; and requesting that the Executive submit a funding plan by September 3, 2025.

Summary and Background of the Legislation: The bill states the Council's intent to establish a dedicated and ongoing funding plan sufficient to meet the operating and capital needs of the Seattle Channel, such that the Seattle Channel may continue to provide essential governmental programming and the types of civic, cultural, and community programming that it currently produces. The Executive is requested to present a funding plan to the Council, along with any necessary implementing legislation, by September 3, 2025. The funding plan should include, at a minimum: a) at least 50 percent, but not less than \$1.7 million, of cable franchise fee revenues; b) cost allocation to City departments that are supported by Seattle Channel's programming and services; and c) General Fund for coverage of meetings, press conferences, and other public events of the City Council and other City elected officials. The Council anticipates that the Executive will utilize the research and recommendations of any advisory workgroups established to study the Seattle Channel's operations and financing.

2. CAPITAL IMPROVEMENT PROGRAM	
<b>Does this legislation create, fund, or amend a CIP Project?</b> If yes, please fill out the table below and attach a new (if creating a project) or marked-up (if amending) CIP Page Please include the spending plan as part of the attached CIP Page. If no, please delete the table.	To the Council Bill.
3. SUMMARY OF FINANCIAL IMPLICATIONS	
Does this legislation have financial impacts to the City?  If there are no projected changes to expenditures, revenues, or positions, please delete the table below.	☐ Yes ⊠ No

This legislation does not have direct financial impacts to the City, but it does relate to future financing for the Seattle Channel. Please see the response to Question 3.d. for more information.

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

3.a. Appropriations	
☐ This legislation adds, changes, or deletes appropriations.	
3.b. Revenues/Reimbursements	
☐ This legislation adds, changes, or deletes revenues or reimbursements.	
3.c. Positions	
☐ This legislation adds, changes, or deletes positions.	

# 3.d. Other Impacts

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

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

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

This legislation does not have direct financial impacts, but it does request a financing plan sufficient to cover the expenses of the Seattle Channel in future years. Cable franchise fee revenues, the historic revenue source for Seattle Channel operations, are declining and are at risk of being insufficient to fund Seattle Channel's costs and other currently supported programs.

#### 4. OTHER IMPLICATIONS

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

This legislation impacts Seattle Information Technology, as that is the department within which Seattle Channel and its staff and funding reside.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No.

- c. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.
  - i. How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.

The Seattle Channel provides valuable information to the public on City operations and enhances governmental transparency by broadcasting all City Council meetings and many other City events.

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

N/A

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

N/A

- d. Climate Change Implications
  - i. Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.

N/A

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

N/A

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

List Summary Attachments (if any):  $\ensuremath{\mathrm{N/A}}$ 

5. CI	HECKLIST
Please cli	ck the appropriate box if any of these questions apply to this legislation.
	Is a public hearing required? No.
	Is publication of notice with <i>The Daily Journal of Commerce</i> and/or <i>The Seattle Times</i> required? No.
	If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies? $\rm N/A$
	Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization? No.  If yes, please review requirements in Resolution 31203 for applicability and complete and attach "Additional risk analysis and fiscal analysis for non-utility partner projects" form.
6. A	TTACHMENTS

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