



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; Dan.Strauss@seattle.gov

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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

<https://www.seattle.gov/council/committees/public-comment>

Online registration to speak will begin one hour before the meeting start time, and registration will end at the conclusion of the Public Comment period 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 Council@seattle.gov 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 Documents: [Summary and Fiscal Note](#)

[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.**

Supporting
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](#)

Supporting
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.**

Attachments: [Att A - 2026 Appropriations by Budget Control Level](#)
[Att B - Position Modifications for the 2026 Budget](#)

Supporting
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.**

Supporting
Documents: [Summary and Fiscal Note](#)
[Summary Att 1 - Office of Economic and Revenue Forecasts Memo](#)

Briefing, Discussion, and Possible Vote

8. [CB 120909](#) **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.**

Supporting
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



Legislation Text

File #: Inf 2596, **Version:** 1

Introduction and Overview

Final Committee Vote

Select Budget Committee | November 19, 2024



**Budget Overview &
Department Presentations**
SEPT 25 - OCT 02



Policy Considerations
Central Staff Presentations
OCT 16 - 21



**Revenue
Forecast Update**
OCT 22



**Chair's
Balancing Package**
OCT 30



Budget Amendments
Discussion & Voting
NOV 13 - NOV 15



**Final Committee Vote &
Council Adoption**
STEP 5 NOV 19 - NOV 21

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

**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 120906, 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



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~~

~~projected to be lower than \$1,510,029,000 an amount equal to \$1,510,029,000 minus the projected General 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

1.04.070.

Passed by the City Council the _____ day of _____, 2024, and signed by
me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

Scheereen Dedman, 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 pre-pandemic 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 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? ☒ Yes ☐ No

As described above, this legislation would: modify the spending restrictions on Payroll Expense Tax proceeds; establish a formal Revenue Stabilization Account; and eliminate the sunset date 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.

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?

N/A

5. CHECKLIST

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

6. ATTACHMENTS

Summary Attachments: None.

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~~

Ben Noble
Special Budget Committee
11.6.2024
D1

~~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.))~~

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.

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

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;

Affordable Housing and Associated Services – 62 percent;

The Equitable Development Initiative – nine percent;

Economic Development and Revitalization – 15 percent; and

Investments in the City’s Green New Deal Program – nine percent.

DE. 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

Ben Noble
Special Budget Committee
11.19.2024
D4

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

~~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.~~

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:

Ben Noble
Special Budget Committee
11.19.2024
D4

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 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~~

Ben Noble
Special Budget Committee
11.19.2024
D2

~~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;

* * *



Legislation Text

File #: CB 120906, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

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 signed by me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

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 IMPROVEMENT PROGRAM

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

3. SUMMARY OF FINANCIAL IMPLICATIONS

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

Expenditure Change (\$); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
Expenditure Change (\$); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.

Revenue Change (\$); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
	\$0.79m	\$0.80m	\$0.81m	\$0.81m	
Revenue Change (\$); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.
	\$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.

3.b. Revenues/Reimbursements

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

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	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. CHECKLIST

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

6. ATTACHMENTS

Summary Attachments: None.



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 signed by
me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

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 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?

☒ Yes ☐ 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.

5. CHECKLIST

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

6. ATTACHMENTS

Summary Attachments: None.



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)

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 expended 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 ordinance shall take effect on January 1, 2025.

Passed by a 2/3 vote of all the members of the City Council the _____ day of _____, 2024, and signed by me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved returned unsigned / vetoed this ____ day of _____, 2024.
/

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

Scheereen Dedman, City Clerk

(Seal)

Attachments:

Attachment A - 2025 Appropriations by Budget Control Level

Attachment B - Position Modifications for the 2025 Budget

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2025 Appropriations (\$)
Civil Service Commissions	00100 - General Fund	00100	BO-VC-V1CIV	00100-BO-VC-V1CIV	Civil Service Commissions	The purpose of the Civil Service Commissions Budget Summary Level is to fund the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC develops and administers entry and promotional civil service exams for ranks in the Seattle Police and Fire Departments and conducts hearings on employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.	2,505,942
Community Assisted Response and Engagement	00100 - General Fund	00100	BO-CS-10000	00100-BO-CS-10000	911 Call Response	The purpose of the 911 Call Response Budget Summary Level is to answer 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.	28,043,809
Community Assisted Response and Engagement	00100 - General Fund	00100	BO-CS-40000	00100-BO-CS-40000	Community Assisted Response and Engagement	The purpose of the Community Assisted Response and Engagement Budget Summary Level is to develop and implement programs that address behavioral issues and substance abuse, share information across departments, and respond to non-emergent, low-risk community calls for service.	4,358,840
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL100	00100-BO-EE-IL100	Early Learning	The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.	14,686,156
Department of Education and Early Learning	00155 - Sweetened Beverage Tax Fund	00100	BC-FA-EXTPROJ	00155-BO-EE-IL100	Early Learning	The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.	7,356,565
Department of Education and Early Learning	14000 - Coronavirus Local Fiscal Recovery Fund	00100	BO-FA-0003	14000-BO-EE-IL100	Early Learning	The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.	-
Department of Education and Early Learning	14500 - Payroll Expense Tax	00100	BO-FA-0005	14500-BO-EE-IL100	Early Learning	The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.	-
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	00100	BO-FA-INDGTDEF	17871-BO-EE-IL100	Early Learning	The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.	58,585,045
Department of Education and Early Learning	00100 - General Fund	00100	BO-EE-IL200	00100-BO-EE-IL200	K-12 Programs	The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.	784,293
Department of Education and Early Learning	14500 - Payroll Expense Tax	00100	BO-FA-0006	14500-BO-EE-IL200	K-12 Programs	The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.	13,900,000
Department of Education and Early Learning	17871 - Families Education Preschool Promise Levy	00100	BO-FA-JAILSVCS	17871-BO-EE-IL200	K-12 Programs	The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.	39,576,328

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

Department of Finance and Administrative Services	37300 - 2025 Multipurpose LTGO Bond Fund	00100	BO-MA-X1A00	37300-BC-FA-APSCH1FAC	Asset Preservation - Schedule 1 Facilities	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, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.	2,000,000
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	BO-CI-U23A0	50300-BC-FA-APSCH1FAC	Asset Preservation - Schedule 1 Facilities	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, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.	1,000,000
Department of Finance and Administrative Services	50322 - Facility Asset Preservation Fund	00100	BO-TR-17003	50322-BC-FA-APSCH1FAC	Asset Preservation - Schedule 1 Facilities	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, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.	2,152,000

Department of Finance and Administrative Services	30010 - REET I Capital Fund	00100	BO-IA-X1N00	30010-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.	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 and Administrative Services	20130 - LTGO Bond Interest and Redemption Fund	00100	BO-AR-VA160	20130-BO-FA-DEBTBIRF	Bond Interest and Redemption	The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).	1,146,167
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	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.	0
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-RE-R2E000	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	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
Department of Finance and Administrative Services	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

Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	BO-CI-U2500	50300-BO-FA-0001	Citywide Operational Services	The purpose of the Citywide Operational Services Budget Summary Level is to provide Citywide asset management services including facility maintenance and fleet management.	99,708,332
Department of Finance and Administrative Services	37300 - 2025 Multipurpose LTGO Bond Fund	00100	BO-SC-69000	37300-BO-FA-DEBTISS-L	Debt Issuance Cost - LTGO	The purpose of the Debt Issuance Costs - LTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.	1,672,560
Department of Finance and Administrative Services	20140 - UTGO Bond Interest Redemption Fund	00100	BO-ED-ADMIN	20140-BO-FA-DEBTISS-U	Debt Issuance Cost - UTGO	The purpose of the Debt Issuance Costs – UTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Unlimited Tax General Obligation (UTGO) Debt Issuance.	1,350,000
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-DN-I3300	00100-BC-FA-EXTPROJ	FAS Oversight-External Projects	The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.	413,973
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	00100	BO-LW-J1500	14500-BC-FA-EXTPROJ	FAS Oversight-External Projects	The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.	1,461,688
Department of Finance and Administrative Services	30010 - REET I Capital Fund	00100	BO-IG-1000	30010-BC-FA-EXTPROJ	FAS Oversight-External Projects	The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.	-
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	BO-CI-U2400	50300-BC-FA-FASPS	FAS Project Delivery Services	The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.	4,700,000
Department of Finance and Administrative Services	50321 - Fleet Capital Fund	00100	BO-TR-17001	50321-BO-FA-FLEETCAP	Fleet Capital Program	The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.	25,888,358
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-DN-I3400	00100-BC-FA-GARDENREM	Garden of Remembrance	The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.	-
Department of Finance and Administrative Services	00164 - Unrestricted Cumulative Reserve Fund	00100	BO-LW-J1100	00164-BC-FA-GARDENREM	Garden of Remembrance	The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.	33,000
Department of Finance and Administrative Services	30010 - REET I Capital Fund	00100	BO-IR-X1G00	30010-BC-FA-GOVTFAC	General Government Facilities - General	The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.	3,615,417
Department of Finance and Administrative Services	37300 - 2025 Multipurpose LTGO Bond Fund	00100	BO-SC-60000	37300-BC-FA-GOVTFAC	General Government Facilities - General	The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.	9,726,000

Department of Finance and Administrative Services	00100 - General Fund	00100	BO-HS-H2000	00100-BO-FA-INDGTDEF	Indigent Defense Services	The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.	14,110,581
Department of Finance and Administrative Services	37300 - 2025 Multipurpose LTGO Bond Fund	00100	BO-EM-V10MB	37300-BC-FA-A1IT	Information Technology	The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.	4,043,169
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-HS-H3000	00100-BO-FA-JAILSVCS	Jail Services	The purpose of the Jail Services Budget Summary Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.	27,201,076
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00100	BO-HS-H5000	00126-BO-FA-CJ000	Judgment & Claims Claims	The purpose of the Claim Expenses Budget Summary Level is to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.	9,524,179
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00100	BO-HS-H6000	00126-BO-FA-JR000	Judgment & Claims Litigation	The purpose of the Litigation Expenses Budget Summary Level is to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.	36,970,451
Department of Finance and Administrative Services	00126 - Judgment/Claims Fund	00100	BO-HS-H7000	00126-BO-FA-JR020	Judgment & Claims Police Action	The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.	10,370,021
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-HS-H1000	00100-BO-FA-0006	Leadership & Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.	308,251
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	00100	BO-CR-X1R00	14500-BO-FA-0006	Leadership & Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.	-
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	BC-TR-19001	50300-BO-FA-0006	Leadership & Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.	73,202,209
Department of Finance and Administrative Services	30010 - REET I Capital Fund	00100	BO-PC-X2P00	30010-BC-FA-NBFIRE	Neighborhood Fire Stations	The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.	6,749,624
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-ET-V1T00	00100-BO-FA-0003	Office of City Finance	The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.	8,230,401

Department of Finance and Administrative Services	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
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	00100	BO-CI-U2100	50300-BO-FA-0003	Office of City Finance	The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.	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
Department of Finance and Administrative Services	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
Department of Finance and Administrative Services	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
Department of Finance and Administrative Services	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
Department of Finance and Administrative Services	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.	-
Department of Finance and Administrative Services	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.	-
Department of Finance and Administrative Services	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
Department of Finance and Administrative Services	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.	-
Department of Finance and Administrative 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

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

Ethics and Elections Commission	00100 - General Fund	00100	BO-PR-50000	00100-BO-ET-V1T00	Ethics and Elections	The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.	1,469,527
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 Police Commission)	00100 - General Fund	00100	BO-CP-X1P00	00100-BO-CP-X1P00	Office of the Community Police Commission	The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.	2,132,187
Executive (Office for Civil Rights)	00100 - General Fund	10113	BO-HR-GTL	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.	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 Arts and Culture)	12400 - Arts and Culture Fund	10200	BO-PR-30000	12400-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	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.	-
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	10200	BO-PR-50000	12400-BO-AR-VA170	Cultural Space	The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions.	858,361
Executive (Office of Arts and Culture)	12010 - Municipal Arts Fund	10200	BC-PR-40000	12010-BO-AR-VA150	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.	1,156,836
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	10200	BO-PR-20000	12400-BO-AR-VA150	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.	4,061,037

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

Executive (Office of Housing)	16600 - Office of Housing Fund	12010	BO-AR-2VMA0	16600-BO-HU-2000	Homeownership & Sustainability	The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans, grants, and other types of assistance to affordable housing providers and low-income Seattle residents in order to support permanently affordable homeownership, address displacement risks, provide health and safety home repair needs, and implement energy efficiency improvements for qualifying properties.	2,984,108
Executive (Office of Housing)	14500 - Payroll Expense Tax	10800	BO-TR-12002	14500-BO-HU-1000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.	4,161,738
Executive (Office of Housing)	16600 - Office of Housing Fund	11430	BO-SC-65000	16600-BO-HU-1000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.	7,433,688
Executive (Office of Housing)	14500 - Payroll Expense Tax	11410	BO-SC-60000	14500-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	121,592,968
Executive (Office of Housing)	16400 - Low Income Housing Fund	11410	BO-SC-69000	16400-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	176,519,469
Executive (Office of Housing)	16600 - Office of Housing Fund	12010	BO-AR-VA150	16600-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	2,645,843
Executive (Office of Immigrant and Refugee Affairs)	00100 - General Fund	12100	BO-FA-0004	00100-BO-IA-X1N00	Office of Immigrant and Refugee Affairs	The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.	6,224,830
Executive (Office of Immigrant and Refugee Affairs)	14500 - Payroll Expense Tax	12200	BO-FG-2QA00	14500-BO-IA-X1N00	Office of Immigrant and Refugee Affairs	The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.	142,227
Executive (Office of Intergovernmental Relations)	00100 - General Fund	12200	BO-PC-X2P00	00100-BO-IR-X1G00	Office of Intergovernmental Relations	The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.	3,281,357

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

Executive (Office of Sustainability and Environment)	00155 - Sweetened Beverage Tax Fund	12400	BO-PR-50000	00155-BO-SE-X1000	Office of Sustainability and Environment	The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.	6,336,822
Executive (Office of Sustainability and Environment)	14500 - Payroll Expense Tax	13000	BO-FG-2QD00	14500-BO-SE-X1000	Office of Sustainability and Environment	The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.	12,042,588
Executive (Office of the Mayor)	00100 - General Fund	13000	BC-TR-19003	00100-BO-MA-X1A00	Office of the Mayor	The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.	15,131,822
Finance General	00100 - General Fund	00100	BO-PR-80000	00100-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	189,796,912
Finance General	00164 - Unrestricted Cumulative Reserve Fund	00100	BO-SP-P1600	00164-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	3,100,121
Finance General	12200 - Short-Term Rental Tax Fund	00100	BO-SP-P1800	12200-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	2,010,193
Finance General	14500 - Payroll Expense Tax	00100	BO-SP-P4000	14500-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	296,924,733
Finance General	37200 - 2024 Multipurpose LTGO Bond Fund	00100	BO-SP-P6500	37200-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	4,709,708
Finance General	00100 - General Fund	00100	BO-SP-P1000	00100-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	49,940,178
Finance General	00155 - Sweetened Beverage Tax Fund	00100	BO-SP-P1300	00155-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	-

Finance General	12400 - Arts and Culture Fund	00100	BO-SP-P2000	12400-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	12,222,000
Finance General	13000 - Transportation Fund	00100	BO-SP-P3400	13000-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	597,000
Finance General	14500 - Payroll Expense Tax	00100	BO-SP-P6100	14500-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	3,442,889
Finance General	19900 - Transportation Benefit District Fund	00100	BO-SP-P6200	19900-BO-FG-2QD00	General Purpose	The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.	3,777,085
Firefighters Pension	61040 - Fireman's Pension Fund	00100	BO-SP-P6600	61040-BO-FP-R2F01	Firefighters Pension	The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.	26,470,724
Human Services Department	00100 - General Fund	00100	BO-SP-P8000	00100-BO-HS-H3000	Addressing Homelessness	The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.	113,820,881
Human Services Department	12200 - Short-Term Rental Tax Fund	00155	BO-EE-IL700	12200-BO-HS-H3000	Addressing Homelessness	The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.	3,863,794
Human Services Department	14500 - Payroll Expense Tax	00155	BO-HS-H1000	14500-BO-HS-H3000	Addressing Homelessness	The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.	-
Human Services Department	16200 - Human Services Fund	00164	BC-FA-GARDENRE	16200-BO-HS-H3000	Addressing Homelessness	The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.	10,459,966
Human Services Department	00100 - General Fund	00100	BO-SU-N200B	00100-BO-HS-H5000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.	13,505,709
Human Services Department	00155 - Sweetened Beverage Tax Fund	00155	BO-EE-IL100	00155-BO-HS-H5000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.	110,774
Human Services Department	16200 - Human Services Fund	00164	BO-HS-H1000	16200-BO-HS-H5000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.	5,262,931
Human Services Department	00100 - General Fund	00100	BO-SP-P7000	00100-BO-HS-H2000	Preparing Youth for Success	The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth and young adults develop and succeed.	16,358,997

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

Human Services Department	16200 - Human Services Fund	00164	BO-FG-2QA00	16200-BO-HS-H4000	Supporting Safe Communities	The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.	30,000
Law Department	00100 - General Fund	00190	BO-LS-1000	00100-BO-LW-J1300	Civil	The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.	18,222,862
Law Department	00100 - General Fund	10101	BO-IT-D0200	00100-BO-LW-J1500	Criminal	The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.	11,706,858
Law Department	00100 - General Fund	00164	BC-PR-40000	00100-BO-LW-J1100	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.	14,815,398
Law Department	00100 - General Fund	10110	BO-HR-INDINS	00100-BO-LW-J1700	Precinct Liaison	The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.	814,549
Legislative Department	00100 - General Fund	10112	BO-HR-HEALTH	00100-BO-LG-G2000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.	5,020,156
Legislative Department	00100 - General Fund	10111	BO-HR-UNEMP	00100-BO-LG-G1000	Legislative Department	The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.	17,744,320
Office of Economic and Revenue Forecasts	00100 - General Fund	10200	BO-PR-80000	00100-BO-ER-10000	Economic and Revenue Forecasts	The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.	749,118
Office of Hearing Examiner	00100 - General Fund	10800	BO-TR-12001	00100-BO-HX-V1X00	Office of the Hearing Examiner	The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.	1,314,214
Office of Inspector General for Public Safety	00100 - General Fund	12200	BO-HS-H3000	00100-BO-IG-1000	Office of Inspector General for Public Safety	The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.	5,209,694
Office of the City Auditor	00100 - General Fund	13000	BC-TR-16000	00100-BO-AD-VG000	Office of the City Auditor	The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.	2,571,340

Office of the City Auditor	00155 - Sweetened Beverage Tax Fund	13000	BC-TR-19001	00155-BO-AD-VG000	Office of the City Auditor	The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.	-
Office of the Employee Ombud	00100 - General Fund	13000	BC-TR-19002	00100-BO-EM-V10MB	Office of Employee Ombud	The purpose of the Office of Employee Ombud (OEO) Budget Summary Level is to support City of Seattle employees in navigating the City's conflict management system, including processes related to harassment, discrimination, and misconduct. OEO provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive and respectful workplace environment.	1,234,561
Police Relief and Pension	61060 - Police Relief & Pension Fund	13000	BO-TR-16000	61060-BO-PP-RP604	Police Relief and Pension	The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.	22,464,953
Seattle Center	00164 - Unrestricted Cumulative Reserve Fund	13000	BO-TR-17005	00164-BC-SC-S03P01	Building and Campus Improvements	The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.	50,000
Seattle Center	14500 - Payroll Expense Tax	14500	BO-EE-IL100	14500-BC-SC-S03P01	Building and Campus Improvements	The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.	195,000
Seattle Center	30010 - REET I Capital Fund	14500	BO-FA-0003	30010-BC-SC-S03P01	Building and Campus Improvements	The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.	5,292,000
Seattle Center	37410 - 2026 LTGO Bond Fund B	14500	BO-FG-2QA00	37410-BC-SC-S03P01	Building and Campus Improvements	The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.	9,000,000
Seattle Center	00100 - General Fund	13000	BO-TR-17001	00100-BO-SC-60000	Campus	The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.	8,062,033
Seattle Center	11410 - Seattle Center Fund	13000	BO-TR-18002	11410-BO-SC-60000	Campus	The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.	23,386,282
Seattle Center	12400 - Arts and Culture Fund	14000	BO-HR-N5000	12400-BO-SC-60000	Campus	The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.	1,250,123
Seattle Center	14500 - Payroll Expense Tax	14500	BC-FA-EXTPROJ	14500-BO-SC-60000	Campus	The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.	241,308
Seattle Center	00100 - General Fund	13000	BO-TR-17004	00100-BO-SC-69000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.	7,711,207
Seattle Center	11410 - Seattle Center Fund	14000	BO-EE-IL300	11410-BO-SC-69000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.	1,404,460
Seattle Center	00100 - General Fund	13000	BO-TR-17003	00100-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	831,810
Seattle Center	11430 - Seattle Center McCaw Hall Fund	14000	BO-EP-10000	11430-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	5,484,036

Seattle Center	30010 - REET I Capital Fund	14500	BO-FA-0005	30010-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	337,000
Seattle Center	34070 - McCaw Hall Capital Reserve	14500	BO-FA-0006	34070-BC-SC-S0303	McCaw Hall Capital Reserve	The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.	691,000
Seattle Center	11410 - Seattle Center Fund	13000	BO-TR-18001	11410-BC-SC-S9403	Monorail Rehabilitation	The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.	1,178,541
Seattle Center	14500 - Payroll Expense Tax	14500	BO-EE-IL200	14500-BC-SC-S9403	Monorail Rehabilitation	The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.	350,000
Seattle Center	11410 - Seattle Center Fund	14000	BO-EE-IL100	11410-BO-SC-61000	Waterfront	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.	1,000,000
Seattle Center	19710 - Seattle Park District Fund	14500	BO-FA-0002	19710-BO-SC-61000	Waterfront	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.	5,717,833
Seattle City Light	41000 - Light Fund	14500	BO-FG-2QD00	41000-BC-CL-W	Conservation & Environmental - CIP	The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.	49,577,261
Seattle City Light	41000 - Light Fund	14500	BO-AR-VA160	41000-BO-CL-CUSTCARE	Customer Care	The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.	69,198,345
Seattle City Light	41000 - Light Fund	14500	BO-HS-H3000	41000-BC-CL-Z	Customer Focused - CIP	The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	121,624,718
Seattle City Light	41000 - Light Fund	14500	BO-ED-ADMIN	41000-BO-CL-DEBTSRVC	Debt Service	The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.	248,088,787
Seattle City Light	41000 - Light Fund	14500	BO-HS-H4000	41000-BO-CL-A	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.	(0)

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

Seattle Department of Construction and Inspections	00164 - Unrestricted Cumulative Reserve Fund	14500	BO-SE-X1000	00164-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	151,699
Seattle Department of Construction and Inspections	14500 - Payroll Expense Tax	14500	BC-SC-S03P01	14500-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	1,758,015
Seattle Department of Construction and Inspections	30010 - REET I Capital Fund	14500	BC-SC-S9403	30010-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	360,000
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-CI-U2400	48100-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	6,247,718
Seattle Department of Construction and Inspections	00100 - General Fund	14500	BO-PC-X2P40	00100-BO-CI-U2100	Customer Success	The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.	84,147
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-TR-17003	48100-BO-CI-U2100	Customer Success	The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.	12,109,283
Seattle Department of Construction and Inspections	00100 - General Fund	14500	BO-PC-X2P00	00100-BO-CI-U2600	Government Policy, Safety & Support	The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.	1,144,422
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-TR-16000	48100-BO-CI-U2600	Government Policy, Safety & Support	The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.	1,764,283
Seattle Department of Construction and Inspections	00100 - General Fund	14500	BO-HU-3000	00100-BO-CI-U23A0	Inspections	The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.	0
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-SC-60000	48100-BO-CI-U23A0	Inspections	The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.	34,010,816

Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-TR-17004	48100-BO-CI-U2000	Land Use & Engineering Services	The purpose of the Land Use & Engineering Services Budget Summary Level is to provide a comprehensive review of development plans and to process land use and building permits.	43,769,144
Seattle Department of Construction and Inspections	00100 - General Fund	14500	BO-LS-1000	00100-BO-CI-U2500	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.	-
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BC-TR-19003	48100-BO-CI-U2500	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.	0
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BC-PR-40000	48100-BO-CI-U2700	Process Improvements	The purpose of the Process Improvements Budget Summary Level is to implement innovative permitting technology and process improvement solutions for SDCI.	4,195,089
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	14500	BO-IT-D0600	48100-BO-CI-U2900	Technology Investments	The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.	8,697,306
Seattle Department of Human Resources	10113 - Group Term Life Fund	16200	BO-HS-H2000	10113-BO-HR-GTL	GTL/LTD/AD&D Insurance Service	The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.	7,055,500
Seattle Department of Human Resources	10112 - Health Care Fund	16200	BO-HS-H1000	10112-BO-HR-HEALTH	Health Care Services	The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.	360,415,978
Seattle Department of Human Resources	63100 - Fire Fighters Healthcare Fund	16200	BO-HS-H4000	63100-BO-HR-HEALTH	Health Care Services	The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.	2,000,000
Seattle Department of Human Resources	00100 - General Fund	14500	BO-PR-30000	00100-BO-HR-N6000	HR Services	The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL: administers employee benefits, including health care and workers' compensation as well as absence management; provides recruitment and staffing services; advises on employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.	10,555,224
Seattle Department of Human Resources	10110 - Industrial Insurance Fund	14510	BO-HS-H7000	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.	53,373,498
Seattle Department of Human Resources	00100 - General Fund	14500	BO-PR-20000	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.	12,024,906

Seattle Department of Human Resources	14000 - Coronavirus Local Fiscal Recovery Fund	16200	BO-HS-H3000	14000-BO-HR-N5000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.	-
Seattle Department of Human Resources	10111 - Unemployment Insurance Fund	15260	BO-FA-0005	10111-BO-HR-UNEMP	Unemployment Services	The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.	3,976,121
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
Seattle Department of Transportation	30020 - REET II Capital Fund	30010	BC-FA-ADAIMPR	30020-BC-TR-19004	Capital General Expense	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.	6,985,811
Seattle Department of Transportation	13000 - Transportation Fund	18200	BO-SPL	13000-BC-TR-16000	Central Waterfront	The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.	500,000
Seattle Department of Transportation	37300 - 2025 Multipurpose LTGO Bond Fund	30010	BC-FA-APSCH1FA	37300-BC-TR-16000	Central Waterfront	The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.	10,713,000
Seattle Department of Transportation	10800 - Seattle Streetcar Operations	18200	BC-SPL	10800-BO-TR-12002	First Hill Streetcar Operations	The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.	9,435,601

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 Transportation	30020 - REET II Capital Fund	30010	BC-FA-SPSFDEBT	30020-BO-TR-18002	General Expense	The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.	-
Seattle Department of Transportation	00100 - General Fund	16600	BO-HU-1000	00100-BO-TR-18001	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Seattle Department of Transportation.	-
Seattle Department of Transportation	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)
Seattle Department of Transportation	13000 - Transportation Fund	19710	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 Transportation	19900 - Transportation Benefit District Fund	19900	BO-TR-17005	19900-BO-TR-17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	3,268,817

Seattle Department of 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 to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	-
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	16600	BO-HU-3000	10398-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	4,474,730
Seattle Department of Transportation	13000 - Transportation Fund	18500	BC-TR-19001	13000-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	20,012,853
Seattle Department of Transportation	18500 - School Safety Traffic and Pedestrian Improvement Fund	19710	BO-PR-50000	18500-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	4
Seattle Department of Transportation	19900 - Transportation Benefit District Fund	19900	BC-TR-19001	19900-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	5,567,702
Seattle Department of Transportation	30010 - REET I Capital Fund	20110	BC-PR-40000	30010-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	-
Seattle Department of Transportation	30020 - REET II Capital Fund	20140	BO-FA-DEBTUTGO	30020-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	5,758,099
Seattle Department of Transportation	TBD - To Be Determined	30010	BC-FA-APSCH2FA	TBD-BC-TR-19001	Major Maintenance/Replacement	The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.	-
Seattle Department of Transportation	13000 - Transportation Fund	18500	BC-TR-19003	13000-BC-TR-19002	Major Projects	The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.	1,640,985
Seattle Department of Transportation	00100 - General Fund	16400	BO-HU-2000	00100-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	27,093,311
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	17871	BO-EE-IL300	10398-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	0
Seattle Department of Transportation	13000 - Transportation Fund	18500	BO-SP-P9000	13000-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	25,871,780

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.	-
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

Seattle Department of Transportation	30010 - REET I Capital Fund	20130	BO-FA-DEBTBIRF	30010-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	-
Seattle Department of Transportation	30020 - REET II Capital Fund	20140	BO-FA-DEBTISS-U	30020-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	2,789,875
Seattle Department of Transportation	TBD - To Be Determined	30010	BC-FA-EXTPROJ	TBD-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	-
Seattle Department of Transportation	13000 - Transportation Fund	19710	BO-SC-61000	13000-BO-TR-17004	ROW Management	The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.	53,917,466
Seattle Department of Transportation	14500 - Payroll Expense Tax	19710	BO-PR-30000	14500-BO-TR-17004	ROW Management	The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.	-
Seattle Department of Transportation	10800 - Seattle Streetcar Operations	18100	BO-SPL	10800-BO-TR-12001	South Lake Union Streetcar Operations	The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.	4,419,771
Seattle Department of Transportation	13000 - Transportation Fund	18500	BO-MC-2000	13000-BO-TR-16000	Waterfront and Civic Projects	The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.	36,081,169
Seattle Department of Transportation	14500 - Payroll Expense Tax	19710	BO-PR-10000	14500-BO-TR-16000	Waterfront and Civic Projects	The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.	250,000
Seattle Fire Department	00100 - General Fund	30010	BC-FA-PSFACFIRE	00100-BO-FD-F5000	Fire Prevention	The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.	14,720,022
Seattle Fire Department	00100 - General Fund	30010	BC-FA-GOVTFAC	00100-BO-FD-F1000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.	51,817,596

Seattle Fire Department	00100 - General Fund	30010	BC-FA-NBFIRE	00100-BO-FD-F3000	Operations	The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.	261,025,029
Seattle Information Technology Department	14500 - Payroll Expense Tax	30010	BO-PC-X2P10	14500-BO-IT-D0600	Applications	The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.	1,114,245
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BC-PR-30000	50410-BO-IT-D0600	Applications	The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.	98,784,782
Seattle Information Technology Department	10101 - Cable TV Franchise Fund	30010	BC-FA-PSFACPOL	10101-BO-IT-D0200	Cable Franchise	The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.	5,629,067
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BC-SC-S03P01	50410-BC-IT-C0700	Capital Improvement Projects	The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).	20,976,134
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BC-PR-40000	50410-BO-IT-D0800	Client Solutions	The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.	7,348,865
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BC-TR-19003	50410-BO-IT-D0500	Digital Security & Risk	The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.	8,491,693
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BC-TR-19001	50410-BO-IT-D0400	Frontline Services and Workplace	The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.	48,530,693

Seattle Information Technology Department	50410 - Information Technology Fund	30010	BO-SC-65000	50410-BO-IT-D0100	Leadership and Administration	The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.	27,441,343
Seattle Information Technology Department	50410 - Information Technology Fund	30010	BO-CI-U2400	50410-BO-IT-D0300	Technology Infrastructure	The Technology Infrastructure Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and cloud computing infrastructure, and database systems.	65,128,251
Seattle Municipal Court	00100 - General Fund	30020	BC-TR-19001	00100-BO-MC-3000	Administration	The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.	22,564,525
Seattle Municipal Court	18500 - School Safety Traffic and Pedestrian Improvement Fund	30020	BO-TR-18002	18500-BO-MC-3000	Administration	The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.	55,000
Seattle Municipal Court	00100 - General Fund	30010	BC-SPL	00100-BO-MC-2000	Court Operations	The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.	23,326,785
Seattle Municipal Court	18500 - School Safety Traffic and Pedestrian Improvement Fund	30020	BC-TR-19003	18500-BO-MC-2000	Court Operations	The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.	280,602
Seattle Parks and Recreation	10200 - Park And Recreation Fund	36000	BO-PR-30000	10200-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	800,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BC-CL-Y	19710-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	6,570,746
Seattle Parks and Recreation	30020 - REET II Capital Fund	43000	BC-SU-C140B	30020-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	-
Seattle Parks and Recreation	10200 - Park And Recreation Fund	36000	BO-PR-50000	10200-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	166,400
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BC-CL-Z	19710-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	-

Seattle Parks and Recreation	30010 - REET I Capital Fund	43000	BC-SU-C120B	30010-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	3,053,034
Seattle Parks and Recreation	30020 - REET II Capital Fund	43000	BC-SU-C150B	30020-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	1,815,325
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	43000	BC-SU-C510B	36000-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	(0)
Seattle Parks and Recreation	00100 - General Fund	30020	BC-PR-30000	00100-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	5,455,627
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BC-FA-GOVTFAC	10200-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	9,402,998
Seattle Parks and Recreation	12400 - Arts and Culture Fund	37400	BC-PR-40000	12400-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	224,000
Seattle Parks and Recreation	14500 - Payroll Expense Tax	41000	BC-CL-X	14500-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	186,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-PWRSUPPL	19710-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	6,720,830
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	43000	BO-SU-N200B	36000-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	30,000

Seattle Parks and Recreation	00164 - Unrestricted Cumulative Reserve Fund	36000	BO-PR-10000	00164-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	35,000
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37200	BO-FG-2QA00	10200-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	913,000
Seattle Parks and Recreation	14500 - Payroll Expense Tax	37500	BC-PR-40000	14500-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	1,586,936
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-A	19710-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	37,217,243
Seattle Parks and Recreation	20110 - General Bond Interest and Redemption Fund	43000	BC-SU-C110B	20110-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.	3,173,000
Seattle Parks and Recreation	30010 - REET I Capital Fund	43000	BC-SU-C130B	30010-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	8,737,543
Seattle Parks and Recreation	30020 - REET II Capital Fund	43000	BC-SU-C160B	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.	13,762,307
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	43000	BO-SU-N000B	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	44010	BC-SU-C350B	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.	-
Seattle Parks and Recreation	37500 - 2027 Multipurpose LTGO Bond Fund	44010	BC-SU-C360B	37500-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	-
Seattle Parks and Recreation	00100 - General Fund	33130	BC-PR-60000	00100-BO-PR-60000	Golf Programs	The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.	0
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BO-FA-DEBTISS-L	10200-BO-PR-60000	Golf Programs	The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.	18,348,069
Seattle Parks and Recreation	00100 - General Fund	30020	BC-PR-20000	00100-BO-PR-20000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.	44,406,192
Seattle Parks and Recreation	00155 - Sweetened Beverage Tax Fund	36000	BC-PR-30000	00155-BO-PR-20000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.	-
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BC-FA-APSCH1FA	10200-BO-PR-20000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.	1,163,730
Seattle Parks and Recreation	14500 - Payroll Expense Tax	41000	BC-CL-W	14500-BO-PR-20000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.	1,100,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-DEBTSRVC	19710-BO-PR-20000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.	5,627,557

Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-ADMIN	19710-BO-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
Seattle Parks and Recreation	00100 - General Fund	30020	BC-TR-19004	00100-BO-PR-10000	Parks and Facilities Maintenance and Repairs	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	57,399,745
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BC-FA-A1IT	10200-BO-PR-10000	Parks and Facilities Maintenance and Repairs	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	4,691,133
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-CUSTCARE	19710-BO-PR-10000	Parks and Facilities Maintenance and Repairs	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	38,933,557
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	43000	BO-SU-N100B	36000-BO-PR-10000	Parks and Facilities Maintenance and Repairs	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	1,104,437
Seattle Parks and Recreation	00100 - General Fund	30020	BC-PR-40000	00100-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	17,191,807
Seattle Parks and Recreation	00155 - Sweetened Beverage Tax Fund	36000	BC-PR-40000	00155-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	346,012
Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BC-FA-PSFACFIRE	10200-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	13,903,141
Seattle Parks and Recreation	12400 - Arts and Culture Fund	37410	BC-SC-S03P01	12400-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	660,490
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-TAXES	19710-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	21,877,104
Seattle Parks and Recreation	36000 - King County Parks Levy Fund	44010	BC-SU-C333B	36000-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	773,916
Seattle Parks and Recreation	33130 - Park Mitigation & Remediation	43000	BC-SU-C410B	33130-BC-PR-60000	SR520 Mitigation	The purpose of the SR520 Mitigation BSL is to account for projects resulting from SR520 construction impacts.	-
Seattle Parks and Recreation	00100 - General Fund	34070	BC-SC-S0303	00100-BO-PR-80000	Zoo and Aquarium Programs	The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.	3,723,377

Seattle Parks and Recreation	10200 - Park And Recreation Fund	37300	BC-TR-16000	10200-BO-PR-80000	Zoo and Aquarium Programs	The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.	203,651
Seattle Parks and Recreation	19710 - Seattle Park District Fund	41000	BO-CL-UTILOPS	19710-BO-PR-80000	Zoo and Aquarium Programs	The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.	5,264,026
Seattle Police Department	00100 - General Fund	44010	BC-SU-C370B	00100-BO-SP-P1000	Chief of Police	The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.	17,045,876
Seattle Police Department	00100 - General Fund	44010	BO-SU-N200B	00100-BO-SP-P4000	Collaborative Policing	The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.	15,165,135
Seattle Police Department	00100 - General Fund	44010	BO-SU-N000B	00100-BO-SP-P2000	Compliance and Professional Standards Bureau	The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.	6,049,628
Seattle Police Department	00100 - General Fund	45010	BO-SU-N100B	00100-BO-SP-P7000	Criminal Investigations	The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.	52,914,608
Seattle Police Department	00100 - General Fund	45010	BC-SU-C510B	00100-BO-SP-P6600	East Precinct	The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.	21,901,082
Seattle Police Department	00100 - General Fund	44010	BC-SU-C410B	00100-BO-SP-P1600	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.	103,284,830
Seattle Police Department	00100 - General Fund	45010	BC-SU-C240B	00100-BO-SP-P6200	North Precinct	The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.	33,481,603
Seattle Police Department	00100 - General Fund	44010	BC-SU-C380B	00100-BO-SP-P1300	Office of Police Accountability	The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.	6,768,554
Seattle Police Department	00100 - General Fund	44010	BC-SU-C510B	00100-BO-SP-P1800	Patrol Operations	The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.	25,551,600
Seattle Police Department	18500 - School Safety Traffic and Pedestrian Improvement Fund	48100	BO-CI-U23A0	18500-BO-SP-P9000	School Zone Camera Program	The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program	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
Seattle Police Department	00100 - General Fund	45010	BO-SU-N000B	00100-BO-SP-P6700	Southwest Precinct	The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.	17,301,014
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 Department	00100 - General Fund	45010	BO-SU-N200B	00100-BO-SP-P8000	Technical Services	The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.	33,202,519
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
Seattle Public Library	10410 - Library Fund	48100	BO-CI-U2400	10410-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	69,311,495
Seattle Public Library	18100 - 2012 Library Levy Fund	48100	BO-CI-U2500	18100-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	700,000
Seattle Public Library	18200 - 2019 Library Levy Fund	48100	BO-CI-U2100	18200-BO-SPL	The Seattle Public Library	The purpose of The Seattle Public Library Budget Summary Level is to provide resources and city budget authority to support Library programming, services, access to technology, and collections that reflect the needs and interest of the community.	28,893,575

Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0100	44010-BC-SU-C360B	Combined Sewer Overflows	The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.	92,097,937
Seattle Public Utilities	43000 - Water Fund	50300	BC-FA-APSCH1FA	43000-BC-SU-C110B	Distribution	The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.	53,469,435
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0400	44010-BC-SU-C380B	Flooding, Sewer Backup & Landslide	The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.	10,958,377
Seattle Public Utilities	00100 - General Fund	48100	BO-CI-U2900	00100-BO-SU-N000B	General Expense	The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.	2,405,550
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-CDCM	43000-BO-SU-N000B	General Expense	The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.	148,088,951
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0800	44010-BO-SU-N000B	General Expense	The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.	394,538,241
Seattle Public Utilities	45010 - Solid Waste Fund	TBD	BC-FA-PSFACFIRE	45010-BO-SU-N000B	General Expense	The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.	213,410,300
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0004	43000-BC-SU-C160B	Habitat Conservation Program	The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.	1,570,811
Seattle Public Utilities	43000 - Water Fund	50321	BO-FA-FLEETCAP	43000-BO-SU-N100B	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.	73,067,237
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	61030	BO-RE-R1E00	44010-BO-SU-N100B	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.	75,330,168
Seattle Public Utilities	45010 - Solid Waste Fund	TBD	BC-TR-19001	45010-BO-SU-N100B	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.	19,884,074
Seattle Public Utilities	45010 - Solid Waste Fund	61060	BO-PP-RP604	45010-BC-SU-C230B	New Facilities	The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.	21,015,121

Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50322	BC-FA-APSCH2FA	44010-BC-SU-C333B	Protection of Beneficial Uses	The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.	30,377,663
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0300	44010-BC-SU-C370B	Rehabilitation	The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.	43,888,034
Seattle Public Utilities	45010 - Solid Waste Fund	63000	BO-FA-TRNSTBNF	45010-BC-SU-C240B	Rehabilitation & Heavy Equipment	The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.	397,000
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BC-IT-C0700	44010-BC-SU-C350B	Sediments	The purpose of the Sediments Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.	13,421,604
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0005	43000-BC-SU-C410B	Shared Cost Projects	The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.	53,231,789
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0500	44010-BC-SU-C410B	Shared Cost Projects	The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.	34,536,996
Seattle Public Utilities	45010 - Solid Waste Fund	63100	BO-HR-HEALTH	45010-BC-SU-C410B	Shared Cost Projects	The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.	8,423,790
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0006	43000-BC-SU-C510B	Technology	The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.	5,533,648
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	50410	BO-IT-D0600	44010-BC-SU-C510B	Technology	The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.	5,791,027
Seattle Public Utilities	45010 - Solid Waste Fund	67600	BO-FA-0004	45010-BC-SU-C510B	Technology	The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.	1,544,274
Seattle Public Utilities	43000 - Water Fund	50300	BC-FA-FASPD5	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.	11,915,442

Seattle Public Utilities	00100 - General Fund	48100	BO-CI-U2700	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.	24,258,495
Seattle Public Utilities	43000 - Water Fund	50322	BC-FA-APSCH1FA	43000-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	87,955,657
Seattle Public Utilities	44010 - Drainage and Wastewater Fund	61040	BO-FP-R2F01	44010-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	88,524,727
Seattle Public Utilities	45010 - Solid Waste Fund	TBD	BC-TR-19003	45010-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	45,900,285
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0002	43000-BC-SU-C140B	Water Quality & Treatment	The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.	1,426,186
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0003	43000-BC-SU-C150B	Water Resources	The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.	19,510,912
Seattle Public Utilities	43000 - Water Fund	50300	BO-FA-0001	43000-BC-SU-C130B	Watershed Stewardship	The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.	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
Community Assisted Response and Engagement Total			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

Department of Education and Early Learning Total			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	Plng&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 Sys Anlyst	Part-Time	2
Department of Parks and Recreation	Mgmt Sys 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)

Att B - Position Modifications for the 2025 Budget

V1

Department of Parks and Recreation	Park Ranger Supervisor	Full-Time	1
Department of Parks and Recreation	Park Ranger, Senior	Full-Time	4
Department of Parks and Recreation	Parks Custdl CC	Full-Time	1
Department of Parks and Recreation	Personnel Spec	Full-Time	(1)
Department of Parks and Recreation	Personnel Spec,Sr	Full-Time	1
Department of Parks and Recreation	Plng&Dev Spec I	Full-Time	1
Department of Parks and Recreation	Plng&Dev Spec I	Part-Time	1
Department of Parks and Recreation	Plng&Dev Spec,Sr-BU	Full-Time	1
Department of Parks and Recreation	Pntr	Full-Time	5
Department of Parks and Recreation	Pntr CC	Full-Time	1
Department of Parks and Recreation	Pntr,Sr	Full-Time	1
Department of Parks and Recreation	Public Relations Spec,Sr	Full-Time	(1)
Department of Parks and Recreation	Real Property Agent	Full-Time	1
Department of Parks and Recreation	Real Property Agent	Part-Time	(1)
Department of Parks and Recreation	Rec Cntr Coord	Full-Time	1
Department of Parks and Recreation	Rec Prgm Coord	Full-Time	1
Department of Parks and Recreation	Rec Prgm Coord,Sr	Full-Time	(2)
Department of Parks and Recreation	Rec Prgm Spec,Sr	Full-Time	(2)
Department of Parks and Recreation	Security Supv	Full-Time	(1)
Department of Parks and Recreation	StratAdvsr1,CSPI&P	Full-Time	1
Department of Parks and Recreation	StratAdvsr1,General Govt	Full-Time	(1)
Department of Parks and Recreation	StratAdvsr1,Human Svcs	Full-Time	2
Department of Parks and Recreation	Trng&Ed Coord	Full-Time	(1)
Department of Parks and Recreation	Trng&Ed Coord,Sr	Full-Time	1
Department of Parks and Recreation Total			7
Employees' Retirement System	Manager1,Exempt	Full-Time	1
Employees' Retirement System	Personnel Anlyst	Full-Time	1
Employees' Retirement System	Personnel Anlyst,Sr	Full-Time	1
Employees' Retirement System Total			3
Finance and Administrative Services	Accountant	Full-Time	(1)
Finance and Administrative Services	Accountant,Sr	Full-Time	(2)
Finance and Administrative Services	Actg Tech II	Full-Time	(1)
Finance and Administrative Services	Actg Tech III-BU	Full-Time	(2)
Finance and Administrative Services	Admin Spec I-BU	Part-Time	(1)

Att B - Position Modifications for the 2025 Budget

V1

Finance and Administrative Services	Admin Spec II-BU	Full-Time	(1)
Finance and Administrative Services	Admin Staff Anlyst	Full-Time	(1)
Finance and Administrative Services	Capital Prjts 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	Cust Svc Rep,Sr	Full-Time	(3)
Finance and Administrative Services	Executive2	Full-Time	(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 Sys 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	Public Relations Spec,Sr	Full-Time	1
Office of Arts and Culture	Public 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	Public 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 Total			(3)
Seattle Center	Admin Staff Asst	Full-Time	1
Seattle Center	Adms Employee	Full-Time	(1)
Seattle Center	Adms Employee	Part-Time	(2)

Att B - Position Modifications for the 2025 Budget

V1

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 Sysys Engr	Full-Time	3
Seattle City Light	Elecl Pwr Sysys 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 Sysys 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 Fire Department	Personnel Spec,Sr	Full-Time	1
Seattle Fire Department Total			1
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	(25)
Seattle Information Technology	Info Technol Prof C-BU	Full-Time	(13)
Seattle Information Technology	Info Technol Sysys Anlyst	Full-Time	(8)
Seattle Information Technology	StratAdvsr1,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,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 Total			(63)
Seattle Municipal Court	Admin Spec II-MC	Full-Time	(2)
Seattle Municipal Court	StratAdvsr1,Exempt	Full-Time	1
Seattle Municipal Court Total			(1)
Seattle Police Department	Admin Spec II-BU	Full-Time	(1)
Seattle Police Department	Community Crisis Responder II	Full-Time	4
Seattle Police Department	Community Crisis Responder Sup	Full-Time	1
Seattle Police Department	Mgmt Sysys Anlyst BU	Full-Time	14
Seattle Police Department	Mgmt Sysys Anlyst Supv-BU	Full-Time	4
Seattle Police Department	Mgmt Sysys 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			24
Seattle Public Utilities	Admin Spec II-BU	Full-Time	2
Seattle Public Utilities	Admin Staff Asst	Full-Time	(1)
Seattle Public Utilities	Capital Prjts Coord Supv-BU	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,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,Utills 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 Sys Anlyst	Full-Time	1
Seattle Public Utilities	Mgmt Sys 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,Utills BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr2,CSPI&P BU-P	Full-Time	1
Seattle Public Utilities	StratAdvsr2,Utills 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.

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

6. ATTACHMENTS

Summary Attachments: None.



Legislation Text

File #: CF 314539, **Version:** 1

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



Legislation Text

File #: Res 32153, **Version:** 1

CITY OF SEATTLE

RESOLUTION _____

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

corrections and adjustments to the 2026 Endorsed Budget.

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 Dedman, City Clerk

(Seal)

Attachments:

Attachment A - 2026 Appropriations by Budget Control Level

Attachment B - Position Modifications for the 2026 Budget

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Civil Service Commissions	00100 - General Fund	00100	BO-VC-V1CIV	00100-BO-VC-V1CIV	Civil Service Commissions	The purpose of the Civil Service Commissions Budget Summary Level is to fund the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC develops and administers entry and promotional civil service exams for ranks in the Seattle Police and Fire Departments and conducts hearings on employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.	2,551,829
Community Assisted Response and Engagement	00100 - General Fund	00100	BO-CS-10000	00100-BO-CS-10000	911 Call Response	The purpose of the 911 Call Response Budget Summary Level is to answer 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.	29,442,432
Community Assisted Response and Engagement	00100 - General Fund	00100	BO-CS-40000	00100-BO-CS-40000	Community Assisted Response and Engagement	The purpose of the Community Assisted Response and Engagement Budget Summary Level is to develop and implement programs that address behavioral issues and substance abuse, share information across departments, and respond to non-emergent, low-risk community calls for service.	6,499,368

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

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

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

Att A - 2026 Appropriations by Budget Control Level

V1

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

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

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

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-APSCH2FAC	30010-BC-FA-APSCH2FAC	Asset Preservation - Schedule 2 Facilities	<p>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.</p>	3,639,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Department of Finance and Administrative Services	50322 - Facility Asset Preservation Fund	50322	BC-FA-APSCH2FAC	50322-BC-FA-APSCH2FAC	Asset Preservation - Schedule 2 Facilities	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

Att A - 2026 Appropriations by Budget Control Level

V1

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

Att A - 2026 Appropriations by Budget Control Level

V1

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

Att A - 2026 Appropriations by Budget Control Level

V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BC-FA-EXTPROJ	14500-BC-FA-EXTPROJ	FAS Oversight-External Projects	The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.	1,110,000
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-EXTPROJ	30010-BC-FA-EXTPROJ	FAS Oversight-External Projects	The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.	-
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BC-FA-FASPDS	50300-BC-FA-FASPDS	FAS Project Delivery Services	The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.	4,700,000
Department of Finance and Administrative Services	50321 - Fleet Capital Fund	50321	BO-FA-FLEETCAP	50321-BO-FA-FLEETCAP	Fleet Capital Program	The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.	18,100,078
Department of Finance and Administrative Services	00100 - General Fund	00100	BC-FA-GARDENREM	00100-BC-FA-GARDENREM	Garden of Remembrance	The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.	-

Att A - 2026 Appropriations by Budget Control Level

V1

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

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

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

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

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

Att A - 2026 Appropriations by Budget Control Level

V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Department of Finance and Administrative Services	14500 - Payroll Expense Tax	14500	BO-FA-0005	14500-BO-FA-0005	Public Services	The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.	-
Department of Finance and Administrative Services	15260 - Animal Shelter Donation Fund	15260	BO-FA-0005	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.	-
Department of Finance and Administrative Services	50300 - Finance and Administrative Services Fund	50300	BO-FA-0005	50300-BO-FA-0005	Public Services	The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.	4,642,264
Department of Finance and Administrative Services	00100 - General Fund	00100	BO-FA-RCCP	00100-BO-FA-RCCP	Regulatory Compliance and Consumer Protection	The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.	-
Department of Finance and Administrative Services	30010 - REET I Capital Fund	30010	BC-FA-SPSFDEBT	30010-BC-FA-SPSFDEBT	Seattle Public Safety Facilities Debt Service	This project provides for the payment of debt service on bonds issued to cover a portion of the costs associated with the Seattle Public Safety Facilities project.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Department of Finance and Administrative Services	63000 - Transit Benefit Fund	63000	BO-FA-TRNSTBNFT	63000-BO-FA-TRNSTBNFT	Transit Benefit	The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.	5,565,309
Department of Finance and Administrative Services	20140 - UTGO Bond Interest Redemption Fund	20140	BO-FA-DEBTUTGO	20140-BO-FA-DEBTUTGO	UTGO Debt Service	The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.	16,154,900
Department of Neighborhoods	00100 - General Fund	00100	BO-DN-I3300	00100-BO-DN-I3300	Community Building	The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.	6,653,156
Department of Neighborhoods	00100 - General Fund	00100	BO-DN-I3400	00100-BO-DN-I3400	Community Grants	The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.	2,872,612

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Ethics and Elections Commission	00100 - General Fund	00100	BO-ET-V1T00	00100-BO-ET-V1T00	Ethics and Elections	The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.	1,544,691
Executive (City Budget Office)	00100 - General Fund	00100	BO-CB-CZ000	00100-BO-CB-CZ000	City Budget Office	The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.	10,240,194

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Community Police Commission)	00100 - General Fund	00100	BO-CP-X1P00	00100-BO-CP-X1P00	Office of the Community Police Commission	The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.	2,234,620
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.	8,185,747
Executive (Office of Arts and Culture)	00100 - General Fund	00100	BO-AR-VA160	00100-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA160	12400-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	10,091,905
Executive (Office of Arts and Culture)	14500 - Payroll Expense Tax	14500	BO-AR-VA160	14500-BO-AR-VA160	Arts and Cultural Programs	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	-
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA170	12400-BO-AR-VA170	Cultural Space	The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions.	867,506
Executive (Office of Arts and Culture)	12010 - Municipal Arts Fund	12010	BO-AR-VA150	12010-BO-AR-VA150	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.	1,206,940
Executive (Office of Arts and Culture)	12400 - Arts and Culture Fund	12400	BO-AR-VA150	12400-BO-AR-VA150	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.	4,197,689

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Economic Development)	14500 - Payroll Expense Tax	14500	BO-ED-ADMIN	14500-BO-ED-ADMIN	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Office of Economic Development.	4,118,819
Executive (Office of Emergency Management)	00100 - General Fund	00100	BO-EP-10000	00100-BO-EP-10000	Office of Emergency Management	The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.	3,191,823
Executive (Office of Emergency Management)	14000 - Coronavirus Local Fiscal Recovery Fund	14000	BO-EP-10000	14000-BO-EP-10000	Office of Emergency Management	The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.	-
Executive (Office of Housing)	14500 - Payroll Expense Tax	14500	BO-HU-2000	14500-BO-HU-2000	Homeownership & Sustainability	The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans, grants, and other types of assistance to affordable housing providers and low-income Seattle residents in order to support permanently affordable homeownership, address displacement risks, provide health and safety home repair needs, and implement energy efficiency improvements for qualifying properties.	7,110,349

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Housing)	16600 - Office of Housing Fund	16600	BO-HU-1000	16600-BO-HU-1000	Leadership and Administration	The purpose of the Leadership & Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.	6,527,790
Executive (Office of Housing)	14500 - Payroll Expense Tax	14500	BO-HU-3000	14500-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	127,470,941
Executive (Office of Housing)	16400 - Low Income Housing Fund	16400	BO-HU-3000	16400-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	175,372,649
Executive (Office of Housing)	16600 - Office of Housing Fund	16600	BO-HU-3000	16600-BO-HU-3000	Multifamily Housing	The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.	2,738,679

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Immigrant and Refugee Affairs)	00100 - General Fund	00100	BO-IA-X1N00	00100-BO-IA-X1N00	Office of Immigrant and Refugee Affairs	The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.	6,570,612
Executive (Office of Immigrant and Refugee Affairs)	14500 - Payroll Expense Tax	14500	BO-IA-X1N00	14500-BO-IA-X1N00	Office of Immigrant and Refugee Affairs	The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.	151,567

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Intergovernmental Relations)	00100 - General Fund	00100	BO-IR-X1G00	00100-BO-IR-X1G00	Office of Intergovernmental Relations	The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.	3,425,838
Executive (Office of Labor Standards)	00190 - Office of Labor Standards Fund	00190	BO-LS-1000	00190-BO-LS-1000	Office of Labor Standards	The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for workers performing work inside Seattle's city limits . This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.	8,246,777

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Executive (Office of Planning and Community Development)	14500 - Payroll Expense Tax	14500	BO-PC-X2P40	14500-BO-PC-X2P40	Equitable Development Initiative	The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.	22,437,804
Executive (Office of Planning and Community Development)	00100 - General Fund	00100	BO-PC-X2P00	00100-BO-PC-X2P00	Planning and Community Development	The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.	8,144,451

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Finance General	00100 - General Fund	00100	BO-FG-2QA00	00100-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	173,082,833
Finance General	00164 - Unrestricted Cumulative Reserve Fund	00164	BO-FG-2QA00	00164-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	2,089,516
Finance General	12200 - Short-Term Rental Tax Fund	12200	BO-FG-2QA00	12200-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	2,008,041

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Finance General	14500 - Payroll Expense Tax	14500	BO-FG-2QA00	14500-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	233,372,929
Finance General	30010 - REET I Capital Fund	30010	BO-FG-2QA00	30010-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	703,000
Finance General	30020 - REET II Capital Fund	30020	BO-FG-2QA00	30020-BO-FG-2QA00	Appropriation to Special Funds	The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.	320,450

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

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

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

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

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

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

Att A - 2026 Appropriations by Budget Control Level

V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Human Services Department	14500 - Payroll Expense Tax	14500	BO-HS-H4000	14500-BO-HS-H4000	Supporting Safe Communities	The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.	3,518,357
Human Services Department	16200 - Human Services Fund	16200	BO-HS-H4000	16200-BO-HS-H4000	Supporting Safe Communities	The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.	30,000
Law Department	00100 - General Fund	00100	BO-LW-J1300	00100-BO-LW-J1300	Civil	The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.	19,102,302
Law Department	00100 - General Fund	00100	BO-LW-J1500	00100-BO-LW-J1500	Criminal	The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.	12,240,047
Law Department	00100 - General Fund	00100	BO-LW-J1100	00100-BO-LW-J1100	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.	15,715,870

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Law Department	00100 - General Fund	00100	BO-LW-J1700	00100-BO-LW-J1700	Precinct Liaison	The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.	853,771
Legislative Department	00100 - General Fund	00100	BO-LG-G2000	00100-BO-LG-G2000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.	5,282,745
Legislative Department	00100 - General Fund	00100	BO-LG-G1000	00100-BO-LG-G1000	Legislative Department	The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.	18,656,233

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Office of Economic and Revenue Forecasts	00100 - General Fund	00100	BO-ER-10000	00100-BO-ER-10000	Economic and Revenue Forecasts	The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.	911,473
Office of Hearing Examiner	00100 - General Fund	00100	BO-HX-V1X00	00100-BO-HX-V1X00	Office of the Hearing Examiner	The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.	1,380,463
Office of Inspector General for Public Safety	00100 - General Fund	00100	BO-IG-1000	00100-BO-IG-1000	Office of Inspector General for Public Safety	The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.	5,454,489

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Office of the City Auditor	00100 - General Fund	00100	BO-AD-VG000	00100-BO-AD-VG000	Office of the City Auditor	The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.	2,700,136
Office of the City Auditor	00155 - Sweetened Beverage Tax Fund	00155	BO-AD-VG000	00155-BO-AD-VG000	Office of the City Auditor	The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.	-
Office of the Employee Ombud	00100 - General Fund	00100	BO-EM-V10MB	00100-BO-EM-V10MB	Office of Employee Ombud	The purpose of the Office of Employee Ombud (OEO) Budget Summary Level is to support City of Seattle employees in navigating the City's conflict management system, including processes related to harassment, discrimination, and misconduct. OEO provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive and respectful workplace environment.	1,296,310
Police Relief and Pension	61060 - Police Relief & Pension Fund	61060	BO-PP-RP604	61060-BO-PP-RP604	Police Relief and Pension	The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.	22,517,572

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

Att A - 2026 Appropriations by Budget Control Level

V1

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

Att A - 2026 Appropriations by Budget Control Level

V1

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Center	11430 - Seattle Center McCaw Hall Fund	11430	BO-SC-65000	11430-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	5,875,634
Seattle Center	30010 - REET I Capital Fund	30010	BO-SC-65000	30010-BO-SC-65000	McCaw Hall	The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.	337,000
Seattle Center	34070 - McCaw Hall Capital Reserve	34070	BC-SC-S0303	34070-BC-SC-S0303	McCaw Hall Capital Reserve	The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.	691,000
Seattle Center	11410 - Seattle Center Fund	11410	BC-SC-S9403	11410-BC-SC-S9403	Monorail Rehabilitation	The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.	1,207,213
Seattle Center	14500 - Payroll Expense Tax	14500	BC-SC-S9403	14500-BC-SC-S9403	Monorail Rehabilitation	The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.	-
Seattle Center	11410 - Seattle Center Fund	11410	BO-SC-61000	11410-BO-SC-61000	Waterfront	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.	1,000,000

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle City Light	41000 - Light Fund	41000	BC-CL-Z	41000-BC-CL-Z	Customer Focused - CIP	The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	140,348,527
Seattle City Light	41000 - Light Fund	41000	BO-CL-DEBTSRVC	41000-BO-CL-DEBTSRVC	Debt Service	The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.	259,008,143

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle City Light	41000 - Light Fund	41000	BO-CL-A	41000-BO-CL-A	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle City Light	41000 - Light Fund	41000	BO-CL-ADMIN	41000-BO-CL-ADMIN	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.	198,391,171
Seattle City Light	41000 - Light Fund	41000	BC-CL-X	41000-BC-CL-X	Power Supply - CIP	The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	116,315,408

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle City Light	41000 - Light Fund	41000	BO-CL-PWRSUPPLY	41000-BO-CL-PWRSUPPLY	Power Supply O&M	The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.	456,037,112
Seattle City Light	41000 - Light Fund	41000	BO-CL-TAXES	41000-BO-CL-TAXES	Taxes	The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.	134,369,021
Seattle City Light	41000 - Light Fund	41000	BC-CL-Y	41000-BC-CL-Y	Transmission and Distribution - CIP	The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.	210,402,811

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle City Light	41000 - Light Fund	41000	BO-CL-UTILOPS	41000-BO-CL-UTILOPS	Utility Operations O&M	The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.	177,628,173
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2400	00100-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	7,478,656

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Construction and Inspections	00164 - Unrestricted Cumulative Reserve Fund	00164	BO-CI-U2400	00164-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	157,009
Seattle Department of Construction and Inspections	14500 - Payroll Expense Tax	14500	BO-CI-U2400	14500-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	1,758,015
Seattle Department of Construction and Inspections	30010 - REET I Capital Fund	30010	BO-CI-U2400	30010-BO-CI-U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	360,000

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2400	48100-BO-CI- U2400	Compliance	The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.	6,537,684
Seattle Department of Construction and Inspections	00100 - General Fund	00100	BO-CI-U2100	00100-BO-CI- U2100	Customer Success	The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.	56,497
Seattle Department of Construction and Inspections	48100 - Construction and Inspections	48100	BO-CI-U2100	48100-BO-CI- U2100	Customer Success	The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.	12,411,276

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Human Resources	10112 - Health Care Fund	10112	BO-HR- HEALTH	10112-BO-HR- HEALTH	Health Care Services	The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.	381,304,148
Seattle Department of Human Resources	63100 - Fire Fighters Healthcare Fund	63100	BO-HR- HEALTH	63100-BO-HR- HEALTH	Health Care Services	The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.	2,000,000
Seattle Department of Human Resources	00100 - General Fund	00100	BO-HR-N6000	00100-BO-HR- N6000	HR Services	The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL: administers employee benefits, including health care and workers' compensation as well as absence management; provides recruitment and staffing services; advises on employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.	11,037,577

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed 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
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- 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.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Human Resources	10111 - Unemployment Insurance Fund	10111	BO-HR- UNEMP	10111-BO-HR- UNEMP	Unemployment Services	The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.	3,644,317
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.	5,609,877
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.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17001	13000-BO-TR-17001	Bridges & Structures	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	6,180,468
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.	2,641,247
Seattle Department of Transportation	30020 - REET II Capital Fund	30020	BC-TR-19004	30020-BC-TR-19004	Capital General Expense	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.	6,547,877

Att A - 2026 Appropriations by Budget Control Level

V1

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

Att A - 2026 Appropriations by Budget Control Level

V1

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	00100 - General Fund	00100	BO-TR-17005	00100-BO-TR- 17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	14,267,967
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17005	10398-BO-TR- 17005	Maintenance Operations	The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.	-

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

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BO-TR-17003	10398-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	-
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17003	13000-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	26,754,160

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BO-TR-17003	14500-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	-
Seattle Department of Transportation	18500 - School Safety Traffic and Pedestrian Improvement Fund	18500	BO-TR-17003	18500-BO-TR-17003	Mobility Operations	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	651,981

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
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.	52,333,149
Seattle Department of Transportation	00100 - General Fund	00100	BC-TR-19003	00100-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	1,468,000
Seattle Department of Transportation	10398 - Move Seattle Levy Fund	10398	BC-TR-19003	10398-BC-TR-19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	5,590,000

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	TBD - To Be Determined	TBD	BC-TR-19003	TBD-BC-TR- 19003	Mobility-Capital	The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.	-
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-17004	13000-BO-TR- 17004	ROW Management	The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.	55,738,402
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BO-TR-17004	14500-BO-TR- 17004	ROW Management	The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.	-
Seattle Department of Transportation	10800 - Seattle Streetcar Operations	10800	BO-TR-12001	10800-BO-TR- 12001	South Lake Union Streetcar Operations	The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.	4,539,220

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Department of Transportation	13000 - Transportation Fund	13000	BO-TR-16000	13000-BO-TR-16000	Waterfront and Civic Projects	The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.	37,341,951
Seattle Department of Transportation	14500 - Payroll Expense Tax	14500	BO-TR-16000	14500-BO-TR-16000	Waterfront and Civic Projects	The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.	-
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F5000	00100-BO-FD-F5000	Fire Prevention	The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.	15,355,847
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F1000	00100-BO-FD-F1000	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.	54,208,025

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Fire Department	00100 - General Fund	00100	BO-FD-F3000	00100-BO-FD-F3000	Operations	The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.	271,121,400
Seattle Information Technology Department	14500 - Payroll Expense Tax	14500	BO-IT-D0600	14500-BO-IT-D0600	Applications	The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.	1,124,176
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0600	50410-BO-IT-D0600	Applications	The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.	97,862,536

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Information Technology Department	10101 - Cable TV Franchise Fund	10101	BO-IT-D0200	10101-BO-IT-D0200	Cable Franchise	The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.	5,825,238
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BC-IT-C0700	50410-BC-IT-C0700	Capital Improvement Projects	The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).	17,639,366
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0800	50410-BO-IT-D0800	Client Solutions	The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.	7,626,818

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0500	50410-BO-IT-D0500	Digital Security & Risk	The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.	8,501,054
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0400	50410-BO-IT-D0400	Frontline Services and Workplace	The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.	49,657,165
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0100	50410-BO-IT-D0100	Leadership and Administration	The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.	28,794,291

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Information Technology Department	50410 - Information Technology Fund	50410	BO-IT-D0300	50410-BO-IT-D0300	Technology Infrastructure	The Technology Infrastructure Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and cloud computing infrastructure, and database systems.	70,320,311
Seattle Municipal Court	00100 - General Fund	00100	BO-MC-3000	00100-BO-MC-3000	Administration	The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.	23,533,505
Seattle Municipal Court	18500 - School Safety Traffic and Pedestrian Improvement Fund	18500	BO-MC-3000	18500-BO-MC-3000	Administration	The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.	30,000
Seattle Municipal Court	00100 - General Fund	00100	BO-MC-2000	00100-BO-MC-2000	Court Operations	The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.	24,552,105

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Municipal Court	18500 - School Safety Traffic and Pedestrian Improvement Fund	18500	BO-MC-2000	18500-BO-MC-2000	Court Operations	The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.	366,602
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BC-PR-20000	10200-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	1,800,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-20000	19710-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	5,793,575
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-20000	30020-BC-PR-20000	Building For The Future	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.	-

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BC-PR-30000	10200-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	-
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BC-PR-30000	19710-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	6,734,871
Seattle Parks and Recreation	30010 - REET I Capital Fund	30010	BC-PR-30000	30010-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	3,047,834
Seattle Parks and Recreation	30020 - REET II Capital Fund	30020	BC-PR-30000	30020-BC-PR-30000	Debt and Special Funding	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.	330,000

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Parks and Recreation	12400 - Arts and Culture Fund	12400	BO-PR-30000	12400-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	224,000
Seattle Parks and Recreation	14500 - Payroll Expense Tax	14500	BO-PR-30000	14500-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	186,000
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-30000	19710-BO-PR-30000	Departmentwide Programs	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, athletic and event scheduling, and the Seattle Conservation Corps.	7,037,717

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

Att A - 2026 Appropriations by Budget Control Level

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Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Parks and Recreation	20110 - General Bond Interest and Redemption Fund	20110	BC-PR-40000	20110-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	-
Seattle Parks and Recreation	30010 - REET I Capital Fund	30010	BC-PR-40000	30010-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	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
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 Recreation	37500 - 2027 Multipurpose LTGO Bond Fund	37500	BC-PR-40000	37500-BC-PR-40000	Fix It First	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	-

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Parks and Recreation	00100 - General Fund	00100	BO-PR-50000	00100-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	17,178,307
Seattle Parks and Recreation	00155 - Sweetened Beverage Tax Fund	00155	BO-PR-50000	00155-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	359,862
Seattle Parks and Recreation	10200 - Park And Recreation Fund	10200	BO-PR-50000	10200-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	15,219,441
Seattle Parks and Recreation	12400 - Arts and Culture Fund	12400	BO-PR-50000	12400-BO-PR-50000	Recreation Facility Programs	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	676,316

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Parks and Recreation	19710 - Seattle Park District Fund	19710	BO-PR-80000	19710-BO-PR-80000	Zoo and Aquarium Programs	The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.	5,474,587
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1000	00100-BO-SP-P1000	Chief of Police	The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.	18,955,087
Seattle Police Department	00100 - General Fund	00100	BO-SP-P4000	00100-BO-SP-P4000	Collaborative Policing	The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.	15,559,986

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Police Department	00100 - General Fund	00100	BO-SP-P2000	00100-BO-SP-P2000	Compliance and Professional Standards Bureau	The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.	6,136,054
Seattle Police Department	00100 - General Fund	00100	BO-SP-P7000	00100-BO-SP-P7000	Criminal Investigations	The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.	55,707,938
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6600	00100-BO-SP-P6600	East Precinct	The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.	22,791,070

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1600	00100-BO-SP-P1600	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.	107,609,486
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6200	00100-BO-SP-P6200	North Precinct	The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.	34,031,989
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1300	00100-BO-SP-P1300	Office of Police Accountability	The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.	6,896,206
Seattle Police Department	00100 - General Fund	00100	BO-SP-P1800	00100-BO-SP-P1800	Patrol Operations	The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.	15,933,214

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Police Department	18500 - School Safety Traffic and Pedestrian Improvement Fund	18500	BO-SP-P9000	18500-BO-SP-P9000	School Zone Camera Program	The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program	4,556,215
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6500	00100-BO-SP-P6500	South Precinct	The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.	23,165,288
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6700	00100-BO-SP-P6700	Southwest Precinct	The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.	17,211,733

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Police Department	00100 - General Fund	00100	BO-SP-P3400	00100-BO-SP-P3400	Special Operations	The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.	73,637,484
Seattle Police Department	00100 - General Fund	00100	BO-SP-P8000	00100-BO-SP-P8000	Technical Services	The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.	33,141,191
Seattle Police Department	00100 - General Fund	00100	BO-SP-P6100	00100-BO-SP-P6100	West Precinct	The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.	26,719,528

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

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

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

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

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

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Public Utilities	45010 - Solid Waste Fund	45010	BC-SU-C510B	45010-BC-SU-C510B	Technology	The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.	1,507,500
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	00100	BO-SU-N200B	00100-BO-SU-N200B	Utility Service and Operations	The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.	25,163,956

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

Department	Fund	Fund Code	BSL Code	BCL Code	BSL Name	BSL Description	2026 Endorsed Appropriations (\$)
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C150B	43000-BC-SU-C150B	Water Resources	The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.	15,270,762
Seattle Public Utilities	43000 - Water Fund	43000	BC-SU-C130B	43000-BC-SU-C130B	Watershed Stewardship	The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.	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	Position Status	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	Public Ed Prgm Spec	Full-Time	(1)
Department of Parks and Recreation	Public 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 Sys Anlyst BU	Full-Time	13
Seattle Police Department	Mgmt Sys 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	Plng&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	Util Systs Maint Tech	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

Legislation Title: A RESOLUTION endorsing a budget and position modifications for The City of Seattle for 2026.

Summary and Background of the Legislation: This resolution endorses the budget and position modifications for The City of Seattle for 2026.

2. CAPITAL IMPROVEMENT PROGRAM

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

The 2025-2030 Capital Improvement Program is adopted in the 2025 Budget Adoption Ordinance. The 2026-2031 Capital Improvement Program will be adopted in November 2025.

3. SUMMARY OF FINANCIAL IMPLICATIONS

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

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.
No.

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

Please describe any financial costs or other impacts of *not* implementing the legislation.
This document complies with the City process in Resolution 32116, but it is largely a planning exercise. The Council and Mayor will consider modifications to this Endorsed Budget as part of 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.

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

6. ATTACHMENTS

Summary Attachments: None.



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 long-term 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 family-owned 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:

1. 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

validity of its application to other persons or circumstances.

Section 4. Sections 1 and 2 of this ordinance shall take effect on January 1, 2026.

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 signed by
me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

Scheereen Dedman, City Clerk

(Seal)

SUMMARY and FISCAL NOTE*

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

** 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 ☒ No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget? ☐ Yes ☒ No

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

Revenue Change (\$); General Fund	2024	2025 est.	2026 est.	2027 est.	2028 est.
	\$0	\$0	\$0	\$16M to \$51M	\$16M to \$51M
Revenue Change (\$); Other Funds	2024	2025 est.	2026 est.	2027 est.	2028 est.
	\$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 Section 3.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	\$16M to \$51M
TOTAL			\$0	\$0	\$0	\$16M to \$51M	\$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?**
No.
- 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?**
No.
- 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.**

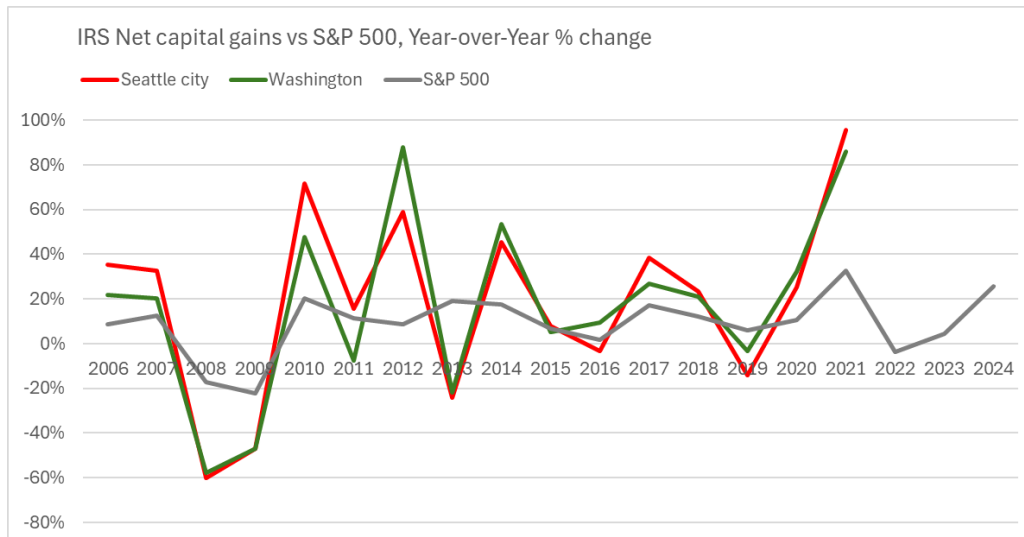
These findings highlight the fact that the capital gains tax is extremely heavily concentrated and strongly affected by the decisions of a very limited number of taxpayers.

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:

1. **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 taxpayers 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 additional 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 assumption of 85% compliance and an additional 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.**



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

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
me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

Scheereen Dedman, City Clerk

(Seal)

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? ☐ Yes ☒ No

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?**

5. CHECKLIST

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

- ☐ **Is a public hearing required?**
- ☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**
- ☐ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**
- ☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**
If yes, please review requirements in Resolution 31203 for applicability and complete and attach "Additional risk analysis and fiscal analysis for non-utility partner projects" form.

6. ATTACHMENTS

List Summary Attachments (if any):



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-of-way; 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

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

recommendations of any advisory workgroups established to study the Seattle Channel's operations and financing.

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 me in open session in authentication of its passage this _____ day of _____, 2024.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2024.

Bruce A. Harrell, Mayor

Filed by me this _____ day of _____, 2024.

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

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

☐ Yes ☒ No

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

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City?

☐ Yes ☒ No

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

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?**

5. CHECKLIST

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

- ☐ **Is a public hearing required? No.**
- ☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* 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? 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. ATTACHMENTS

List Summary Attachments (if any): N/A