

## Overview of 2024 Proposed Budget Adjustments

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Select Budget Committee: October 11, 2023

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The 2024 Proposed Budget Adjustments (“Proposed Adjustments”) is \$7.8 billion across all departments and funds. This represents an increase of \$407.8 million, or 5.5 percent, compared to the 2024 Endorsed Budget.

This memo (1) provides an overview of notable changes between the 2024 Endorsed Budget and Proposed Adjustments and (2) identifies and explains key drivers of expenditure and revenue changes at a high level, including operating and Capital Improvement Program (CIP) budget adjustments, position changes, and central service costs; and, where identified, highlights policy issues for the Committee’s consideration.

### Proposed Adjustments Overview

#### Operating Adjustments Summary

Proposed Adjustments to operating budget expenditures increased by approximately \$254.6 million, or 4.2 percent compared to the 2024 Endorsed Budget. From the perspective of City funds, \$236.3 million of the net operating budget increase is distributed across five funds (Low Income Housing, Solid Waste, Fleet Capital, Transportation Benefit District, and General Fund (GF)), while the remaining \$18.9 million net increase is spread across 43 of the remaining funds, as listed in Attachment A to this memo.

From the perspective of City departments, there are four City departments with significant operating budget increases between the Endorsed and Proposed Adjustments, including:

- **\$81.1 million (32 percent) increase to the Office of Housing (OH).** The Proposed Adjustments in OH assume passage of the 2023 Seattle Housing Levy that is projected to generate approximately \$138 million annually. The adjustments reflect the net increase of \$88 million, which represents the difference between the annual amount of revenue generated from the 2016 Levy and the anticipated 2023 Levy. This levy revenue increase is offset by a \$6 million reduction in JumpStart Funds included in the 2024 Endorsed budget for OH. See the Central Staff budget paper about the Office of Housing’s 2024 Proposed Adjustments that will be discussed at the Select Budget Committee on October 12.
- **\$78.6 million (7.1 percent) increase to Seattle Public Utilities (SPU).** Most of the increase to SPU’s budget is attributable to two changes from the 2024 Endorsed Budget. First, SPU is proposing to use \$60 million of the available Solid Waste Fund balance to pay off outstanding debt. Second, the department is anticipating \$15 million in increases related to the City’s contract with King County for the treatment of wastewater, which is the largest operating expense for the Drainage and Wastewater Fund.

- **\$41 million (11.7 percent) increase to the Department of Finance and Administrative Services (FAS).** Fleet capital replacement (\$18.3 million) and liabilities related to judgements, claims, and litigation expenses<sup>1</sup> (\$9.3 million) are the primary cost increase drivers in FAS' Proposed Adjustments budget. The remainder of the proposed increases are technical and central services-related costs, as further described on page 4 of this memo.
- **\$15.1 million (4.7 percent) increase to the Human Services Department (HSD).** Proposed Adjustments in HSD include Human Services Providers' wage equity and contract inflation (\$6.8 million), Opioid Settlement Proceed Fund appropriations for programs and services addressing drug use and drug user health needs (\$2.2 million), and extending the Third Avenue Project in partnership with We Deliver Care program (\$1.9 million).

Details on various other Executive Proposed Adjustments will be provided in the 2024 General Fund Balancing Analysis, the JumpStart Fund Balancing Analysis, and individual departments' overview papers and presentations as part of this week's Budget Hearings. In addition, Attachment B to this memo provides overall operating budget changes between the 2024 Endorsed and Proposed budget for each Department.

#### Adjustments to Position and Personnel Budgets

The Proposed Adjustments include an addition of 110 Full-Time Equivalent (FTE) positions compared to the 2024 Endorsed, for a total of 13,241 FTEs across all departments and funds.<sup>2</sup> According to the data provided by the Executive, 98 of the FTEs are permanent positions with ongoing budget impacts, and 12 FTEs are temporary/sunsetting positions. Of those 110 proposed FTE adds, 40 are funded by the GF, of which 31 are permanent and nine are sunsetting. In addition, 16.5 of the proposed new FTEs are funded by the JumpStart Fund, of which 14.5 are permanent.

Departments with noteworthy FTE increases in the Proposed Adjustments include:

- **26 FTEs in the Seattle Fire Department (SFD),** 24 of which would support operations in West Seattle at Fire Stations 26 and 37. These represent the bulk of the new regular positions added in the GF.
- **14 FTEs in Seattle Parks and Recreation's (SPR)** Planning and Capital Development Division to ensure sufficient staffing for the implementation of SPR's CIP, including a significant increase in Park District investments that were approved by the Park District Board in 2022. These positions are funded within existing CIP resources; therefore, no additional expenditure appropriations are requested for these positions in the Proposed Adjustments.

<sup>1</sup> Per Resolution 31847, the budget level for the Judgement & Claims Fund must be set at the 90 percent confidence level of meeting actual expenditures as annually estimated by the City's actuaries.

<sup>2</sup> The total FTE count includes the position changes that were approved by Council through 2023 supplemental or stand-alone legislation. The total FTE count also includes Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions even though the Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

- **12.5 FTEs in Seattle Department of Transportation (SDOT)** to support a variety of SDOT programs and initiatives, including vehicle bridge maintenance in response to the 2020 bridge audit, Home Zones program, and other core services and voter-approved projects and programs. These are ongoing positions, funded by the Transportation Fund, Transportation Benefit District Fund, and School Safety Traffic and Pedestrian Improvement Fund.
- **11.5 FTEs in SPU**, which includes 3 FTEs to support Duwamish Valley resiliency work that will sunset at the end of 2026 and 4 FTEs that are conversions of temporary positions into permanent positions, with three of those sunsetting at the end of 2026. The Proposed Adjustments also include 4 FTEs that were funded in the 2024 Endorsed Budget, but due to technical reasons were not included in SPU's FTE count.
- **9.0 FTEs in the Office of Economic Development** to advance anticipated administrative needs or programmatic priorities identified in the Future of the Seattle Economy strategic framework, adopted by Council in [Resolution 32099](#).
- **6.5 FTEs in the Seattle Police Department (SPD)**, including one ongoing, GF supported Deputy Director in the Office of Police Accountability unit, and five term-limited positions supported by grant funds. The grant funded positions include four Crime Intelligence Analysts in the Fusion Center and one position funded by the Securing the Cities Grant to establish a land-based radiological and nuclear detection program.

Attachments C and D provide a comprehensive list of FTE position changes in the Proposed Adjustments by department and by fund. In addition, Attachment E provides a comparison summary of labor budget between the Endorsed and Proposed Adjustments for each City department. The City does not use a position based budgeting system, therefore there is not a way to connect FTEs directly with department budgets.

#### Issue 1: Proposed FTE Increase

As shown in Attachment E, City employee salaries and benefits represent approximately one-third of the \$7.7 billion proposed budget in 2024, and over half of the GF budget. Approximately 90 percent of the proposed 110 additional FTEs in the 2024 budget are permanent positions with ongoing budget impacts. While some of these positions may be critical to deliver services in 2024, due to the projected annual operating deficit beginning in 2025, any proposals that add ongoing positions this year should be considered carefully until decisions about how to address the longer-term budget sustainability issues are addressed. Future decisions to address the projected budget deficit may require reductions to City staffing.

Options:

- A. Reject some or all of the proposed new positions and reduce proposed funding in those departments accordingly.
- B. Proviso the funding for these positions until Council is engaged and has made decisions about how the City will address the projected deficit for the 2025-2026 biennial budget.
- C. No change.

Please see Section V (2025-2027 Projected GF Sustainability, Issue 1) of the GF Balancing Analysis memo for more details regarding the sustainability issue and broader options the Committee could consider.

### Central Services Cost Allocation Changes

The Proposed Adjustments increase the central services cost allocations that apply to all City departments by approximately \$34.2 million, or 3.2 percent.<sup>3</sup> Cost allocation refers to a process to account for the full costs of a City provided service by including indirect costs in addition to its direct costs. Indirect costs, commonly referred to as “overhead” or central services, are costs that account for support services that are provided by multiple departments, including FAS, Seattle Information Technology Department (ITD), Seattle Department of Human Resources (SDHR), and also centrally managed cost for healthcare, retirement, and industrial insurance charges for the City.

Through a cost allocation plan, the City identifies and distributes these central service costs across all departments and funds to ensure that the departments and funds are fairly and accurately paying for the services they are projected to receive. For example, based on their usage of the fleet, all departments contribute to maintaining the City’s fleet that FAS manages. Noteworthy central cost allocation changes include:

- **FAS:** 2.1 percent increase compared to the 2024 Endorsed rates, increasing the total from \$227.1 million to \$231.9 million. These changes are primarily baseline and technical adjustments to account for inflation and market adjustments in fuel and contracts. In addition, an operational increase of \$590,000 is proposed to fund mechanic positions by removing the vacancy rate for billable maintenance positions. According to the Executive, 25 percent of the City’s fleet is overdue for preventative maintenance and industry standards indicate that the Fleet Division requires 10 more FTEs based on the size of the City’s fleet.
- **ITD:** \$10.1 million, or a 3.6 percent increase compared to the endorsed, increasing the total from \$281.5 million to \$291.6. This includes increased enterprise-wide security and infrastructure costs of \$3 million, anticipated Seattle City Light (SCL) and SPU projects of \$4 million, increased application maintenance costs (ArcGIS and Customer Care Billing platform) of \$800,000, and City Clerk’s record management system upgrade (RecordPoint) revenue collection of \$1.4 million.
- **SDHR:** \$2.9 million, or 11.5 percent cost allocation increase, from \$25 million to \$27.9 million. The largest cost increase driver is a one-time \$1.1 million proposed increase to fund the classification and compensation study to address the City’s lack of a clear, comprehensive job classification structure. SPD recruitment resources and JumpStart Fund supported position (from the administration category of the JumpStart Fund spending policies) cost allocations are also included in the 2024 Proposed rates.

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<sup>3</sup> This amount is calculated by adding the retirement rate to the Central Cost Manual tracker data maintained by the City Budget Office (CBO).

- **Central Service Departments**, including the City Budget Office, the Legislative Department, etc., rates are allocated to other City departments supported by the six major non-GF funds (“six funds”) including SPU, Department of Transportation, Seattle City Light, Seattle Department of Construction and Inspections, and Seattle City Employees Retirement System, with the General Fund covering the remainder. As shown in Attachment F, the Proposed Adjustments for Central Service Department rates increased by 3 percent from the 2024 Endorsed rates, from \$26.6 million to \$27.4 million. The proposed increase is primarily attributed to the Legislative Department due to a technical error in the 2023-2024 Adopted Budget, which inadvertently excluded the allocation of Legislative Assistants costs to departments.

Other central service changes in the Proposed Adjustments, which are based on actuarial projections, include:

- **Health Care:** Determined by the City’s health care actuary based on the past two years of actual claims and confirmed by a joint committee of City management and City Labor partners, Proposed Adjustments for Citywide healthcare costs have decreased by \$8.7 million, or 2.6 percent.
- **Judgement and Claims:** Based on actuarial projects of anticipated losses that departments incurred over the previous five years, Judgement and Claims rates have increased by \$9.3 million, or 25 percent.
- **Retirement Contribution Rate:** The proposed employer retirement contribution rate has increased from 15.3 percent to 16.2 percent. This represents a \$13.7 million, or 7.1 percent increase from the 2024 Endorsed Budget for Citywide retirement system costs, from \$193.1 million to \$206.8 million. See the GF Balancing Analysis paper for further discussion of this proposed adjustment in the context of calculations by the retirement plan’s contracted actuary.

### *Issue 2. Improved Transparency and Oversight of Central Service Costs*

While certain central service cost changes in the budget are easy to track (i.e., retirement and healthcare related costs), comprehensive analysis of all central rates (\$1.1 billion in the Proposed Adjustments) has been difficult to navigate. In particular, it is difficult to track and tie the various central rates to the budget changes in individual departments and City funds and to understand the budget impacts and cost implications of certain internal service costs. That makes it difficult for the Council to determine if this is the appropriate funding level necessary to support the delivery of City services, or if these rates could be reduced without significant impact, freeing up resources for other investments. If the Council is interested in increasing transparency and oversight of these costs, the Council could request enhanced reporting for all Central Service Costs via a Statement of Legislative Intent (SLI).

Options:

- A. Adopt a SLI requesting enhanced reporting on all central Service Costs.
- B. No change.

## Proposed Capital Improvement Program Adjustments

The City's 2024-2029 Proposed Capital Improvement Program (CIP) totals 1.4 billion in 2024, which represents an increase of \$153 million, or 12 percent over the 2024 Endorsed CIP. However, in comparing the 2023-2028 Adopted CIP budget to the Proposed Adjustments over that same time period<sup>4</sup>, the CIP budget increases from \$7.4 billion to \$7.7 billion – a \$276.9 million, or 3.7 percent total change over the six years. As detailed in Attachment G, much of the Proposed CIP adjustments are a result of shifting 2023 resources (through supplemental legislation) into the outyears.

Approximately \$5.1 billion (67 percent) of the 7.7 billion in the 2024-2029 Proposed CIP Adjustments are utility funded projects, managed by SCL, and SPU, and mostly funded by rates charged to utility customers. The SDOT CIP totals \$1.4 billion (18 percent), while general government departments (Parks and Recreation, FAS, Seattle Center, Seattle Public Library, and ITD) account for the remaining \$1.2 billion, or 15 percent over the six-years (2024-2029).

Accounting for the 2023 CIP budget revisions, noteworthy Proposed Adjustments from the 2023-2028 CIP for the four largest CIP departments include:

- **SDOT:** To improve budget transparency, SDOT's Proposed Adjustments includes a reduction of unspent capital appropriations in 2023 through the 2023 Year-End Supplemental, and a reappropriation of this funding in the outyears. \$83 million of the 2023 reappropriation is reflected in 2024 and \$27 million in 2025 across various projects within SDOT's 2024-2029 Proposed CIP portfolio. These changes reflect the project delivery schedule, but do not impact project scope or policy. In addition, the 2024-2029 Proposed CIP includes \$25 million of additional spending for the Alaskan Way Main Corridor. This increased spending reflects cost escalation due to project delays caused by the concrete delivery strike in 2021 and 2022. Additional details on SDOT's Proposed CIP Adjustments will be provided in the department specific budget paper.
- **SPR:** The 2024-2029 Proposed CIP updates within SPR's project portfolio in large part include changes resulting from the reduction in projected Real Estate Excise Tax (REET) revenues based on the August 2023 revenue forecast. These changes reduce revenues available to support SPR's budget by \$20 million in 2023 and 2024 and reallocates approximately \$25 million in the outyears (2025-2028). These changes better align the CIP and budget with when spending will occur; project delivery impacts are minimal. However, to address the decrease in REET revenues, some of the (smaller) ongoing parks programs, such as the Pavement Restoration and Irrigation Replacement programs are reduced in the proposed adjustments and are not expected to be restored.

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<sup>4</sup> Proposed Adjustments accounts for the 2023 supplemental budget changes and excludes the 2022 Carry Forward to achieve a direct comparison over the six-year (2023-2028) CIP.

SPR's proposed CIP adjustments also includes budget increases in the Major Maintenance and Asset Management Backlog and the New Arboretum North Entry Mitigation projects. Major Maintenance and Asset Management Backlog project reflects the addition of \$27 million in LTGO Bond proceeds in years 2026 and 2027, to support the Unreinforced Masonry (URM) Retrofit Program that will make URM improvements to park facilities. This program was included in the Park District 6-year funding plan approved in 2022 that includes revenues to pay the debt service on these bonds. The Arboretum North Entry Mitigation project adds \$19 million of new funding from the Washington State Department of Transportation in 2027 and 2028, as part of the mitigation for the 520 Bridge Project.

- **SPU:** The proposed CIP adjustments for SPU incorporate changes for all three of SPU's lines of business: Drainage and Wastewater, Solid Waste, and Water. The utility with the largest increase is Drainage and Wastewater, which includes increases to account for an updated construction schedule for the Ship Canal Water Quality project, inflationary effects on out-year project costs, and increases related to the water quality treatment facility for the South Park Stormwater program. The highlights for the Water utility capital program include increases to the annual investment amount for treatment facility improvements and for transmission system seismic improvements in the out-years. Lastly, increases for the Solid Waste utility are primarily associated with maintenance projects for the City-owned transfer stations, including rebuilding a floor and replacing compactors.
- **SCL:** 2024-2029 Proposed Adjustments for SCL are relatively unchanged from the 2023-2028 Adopted levels. While the overall budget increase is less than one percent (\$7 million), SCL's proposed capital portfolio includes merging of several existing projects of the same type into three new capital programs, namely, network systems, distribution system replacement, and network services.

Potential issues identified by Central Staff regarding the 2024-2029 Proposed CIP Adjustments will be provided in the Department specific budget papers.

### Real Estate Excise Tax (REET)

A significant amount of the City's CIP is funded through REET revenue, which is an excise tax imposed on the sale of real property. Due to the influence of large sales, which are difficult to predict, REET revenues are difficult to forecast. At the August 10, 2023, Forecast Council meeting, Office of Economic and Revenue Forecasts (Forecast Office) further reduced the REET revenue projections assumed in the 2023 Adopted and 2024 Endorsed budgets by \$17.4 million and \$32.1 million respectively, as shown in table 1 below. For the 2024-2029 Proposed CIP, REET revenue projects are approximately \$61 million lower than the 2023-2028 Adopted CIP estimates over the 6-year period<sup>5</sup>. As noted in the CIP section above, the proposed CIP

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<sup>5</sup> Information provided by CBO.

adjustments include changes to REET allocations from 2023-2028, in an effort to align planned REET expenditures with projected revenues over the life of the CIP.

The 2024-2029 Proposed CIP relies on REET revenues to make investments in a wide variety of asset preservation projects across the City’s capital departments, two-thirds of which is for parks and transportation related capital programs. In addition, REET is the source of funding for ongoing debt service for large capital investments such as the West Seattle Bridge and Fire Station improvements and provides partnership funding for the rehabilitation of Memorial Stadium at Seattle Center.

Adopted by City Council on November 29, 2022, [Resolution 32075](#) is the current fiscal policy governing use of REET, allowing for use of revenues for debt service in limited cases. Unlike most uses of REET for capital projects, which are one-time uses of cash, debt service represents an ongoing commitment of resources. As such, to retain a level of constraint given the expanded use of REET to back ongoing debt commitments, the policy under Resolution 31952 establishes that “the average annual debt service over the six-year CIP period, as a percentage of the annual REET revenue forecast, may not exceed 30% for the six-year CIP period and may not exceed 50% of any one year of the six-year REET forecast”. Using data from the August forecast and debt service estimates for current and planned debt in the capital improvements program (CIP) provided by the City Budget Office, this calculation is shown in Table 1.

Table 1: RES 32075 policy limits governing use of REET for debt service.

\$ in 000s	2023	2024	2025	2026	2027	2028	2029	Average
REET Revenue Forecast <sup>1/</sup>	\$50,677	\$53,925	\$65,203	\$81,008	\$92,240	\$99,283	\$99,283	\$81,824
Debt Service <sup>2/</sup>	\$20,942	\$20,427	\$21,524	\$21,298	\$22,180			\$21,357
Percentage	\$41%	38%	33%	26%	24%			30% <sup>6</sup>

<sup>1/</sup> 2028 and 2029 REET forecast number provided by CBO.  
<sup>2/</sup> City Budget Office - LTGO Debt Schedule for Existing and Projected Debt.

As shown in the table, the projected debt service through 2028 is at exactly 30 percent, which is the maximum level set in the REET fiscal policy. Note that Central Staff is working with CBO on the 2029 debt service payment amount, which is expected to be at, or below 30 percent in order to meet the maximum requirements set by the REET fiscal policy.

<sup>6</sup> The 6-year average percentage will be updated after the debt service data is received for years 2028 and 2029.



### Issue 3. Budget Impact Considerations of Reduced REET Revenue Forecast

Given the current economic uncertainties, it is impossible to accurately predict what will happen with REET revenues in the future. That said, the decision to issue debt has lasting implications, and as such it is important to understand these implications within the context of a revenue source that is inherently difficult to predict and that has a history of large and sudden drops in collections. As shown in Table 1, the proposed REET revenue forecast is projected to nearly double from 2024 to 2028; from \$53.9 million to \$99.3 million. In addition, the 2024-2029 Proposed CIP assumes a full REET recovery starting in 2025 and departments have added back the 2023-2024 REET reductions in the outyears.

Given the economic uncertainties, it is important to consider and analyze the downside risk to the forecast (that is, the potential for actual collections to underperform projections). Part of the alternative REET revenue scenarios analysis should include project delivery impacts and mitigation options, as well as alternative debt issuance scenarios to avoid exceeding the City's 6-year debt service policy governing REET.

#### **Attachments:**

- A. Operating Budget Summary Table by Fund
- B. Operating Budget Summary Table by Department
- C. Summary of Full-Time Equivalent (FTE) Changes by Department
- D. 2024 Proposed FTE Increase by Fund
- E. Citywide Labor Budget Summary Table by Department
- F. Central Service Departments Allocated Costs by Department
- G. Capital Improvement Program Summary by Department and Budget Summary Level (BSL)

cc: Esther Handy, Director  
Aly Pennucci, Deputy Director

**Attachment A - Operating Budget Summary Table by Fund**

<b>Fund (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
16400 - Low Income Housing Fund	\$ 99,330	\$ 97,537	\$ 185,412	\$ 87,876	90%
45010 - Solid Waste Fund	\$ 231,584	\$ 241,762	\$ 307,901	\$ 66,140	27%
00100 - General Fund	\$ 1,604,867	\$ 1,650,857	\$ 1,701,905	\$ 51,047	3%
50321 - Fleet Capital Fund	\$ 14,609	\$ 14,609	\$ 32,860	\$ 18,251	125%
19900 - Transportation Benefit District Fund	\$ 52,919	\$ 54,528	\$ 67,529	\$ 13,000	24%
50410 - Information Technology Fund	\$ 257,944	\$ 260,910	\$ 270,595	\$ 9,685	4%
00126 - Judgment/Claims Fund	\$ 41,594	\$ 37,107	\$ 46,383	\$ 9,276	25%
44010 - Drainage and Wastewater Fund	\$ 491,597	\$ 512,999	\$ 519,933	\$ 6,934	1%
50300 - Finance and Administrative Services Fund	\$ 201,706	\$ 212,087	\$ 218,223	\$ 6,136	3%
48100 - Construction and Inspections	\$ 100,182	\$ 101,499	\$ 105,913	\$ 4,414	4%
43000 - Water Fund	\$ 290,645	\$ 295,579	\$ 299,864	\$ 4,285	1%
12400 - Arts and Culture Fund	\$ 22,479	\$ 21,989	\$ 26,058	\$ 4,068	19%
16200 - Human Services Fund	\$ 83,761	\$ 83,757	\$ 86,728	\$ 2,972	4%
14510 - Opioid Settlement Proceed Fund	\$ -	\$ -	\$ 2,218	\$ 2,218	0%
11410 - Seattle Center Fund	\$ 20,505	\$ 20,845	\$ 23,048	\$ 2,203	11%
12300 - Election Vouchers Fund	\$ 6,735	\$ 882	\$ 3,005	\$ 2,123	241%
00164 - Unrestricted Cumulative Reserve Fund	\$ 1,353	\$ 1,218	\$ 3,248	\$ 2,030	167%
12200 - Short-Term Rental Tax Fund	\$ 9,959	\$ 10,100	\$ 11,661	\$ 1,561	15%
17871 - Families Education Preschool Promise Levy	\$ 100,450	\$ 106,150	\$ 107,681	\$ 1,531	1%
12100 - Wheelchair Accessible Fund	\$ 1,126	\$ 1,125	\$ 2,579	\$ 1,455	129%
10200 - Park And Recreation Fund	\$ 37,583	\$ 38,916	\$ 39,869	\$ 954	2%
19710 - Seattle Park District Fund	\$ 67,351	\$ 71,547	\$ 72,247	\$ 700	1%
16600 - Office of Housing Fund	\$ 11,596	\$ 11,446	\$ 11,812	\$ 366	3%
10410 - Library Fund	\$ 64,020	\$ 64,665	\$ 65,017	\$ 352	1%
37200 - 2024 Multipurpose LTGO Bond Fund	\$ -	\$ 6,873	\$ 7,161	\$ 287	4%
18200 - 2019 Library Levy Fund	\$ 24,079	\$ 25,031	\$ 25,234	\$ 203	1%
61030 - Employees' Retirement Fund	\$ 10,474	\$ 10,526	\$ 10,700	\$ 174	2%
10101 - Cable TV Franchise Fund	\$ 6,943	\$ 7,090	\$ 7,203	\$ 114	2%
00155 - Sweetened Beverage Tax Fund	\$ 21,957	\$ 22,371	\$ 22,420	\$ 49	0%
61060 - Police Relief & Pension Fund	\$ 26,741	\$ 26,753	\$ 26,756	\$ 3	0%
61040 - Fireman's Pension Fund	\$ 22,973	\$ 23,037	\$ 23,038	\$ 1	0%
10113 - Group Term Life Fund	\$ 6,663	\$ 6,663	\$ 6,663	\$ -	0%
11430 - Seattle Center McCaw Hall Fund	\$ 5,443	\$ 5,693	\$ 5,693	\$ -	0%
63000 - Transit Benefit Fund	\$ 4,371	\$ 5,211	\$ 5,211	\$ -	0%
10111 - Unemployment Insurance Fund	\$ 2,840	\$ 2,511	\$ 2,511	\$ -	0%
63100 - Fire Fighters Healthcare Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
37100 - 2023 Multipurpose LTGO Bond Fund	\$ 16,201	\$ -	\$ -	\$ -	0%

**Attachment A - Operating Budget Summary Table by Fund**

<b>Fund (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
36000 - King County Parks Levy Fund	\$ 749	\$ 749	\$ 749	\$ (0)	0%
67600 - FileLocal Agency Fund	\$ 468	\$ 472	\$ 471	\$ (2)	0%
12010 - Municipal Arts Fund	\$ 5,836	\$ 5,822	\$ 5,805	\$ (17)	0%
00190 - Office of Labor Standards Fund	\$ 8,433	\$ 8,456	\$ 8,340	\$ (115)	-1%
20140 - UTGO Bond Interest Redemption Fund	\$ 16,315	\$ 16,316	\$ 16,163	\$ (153)	-1%
20130 - LTGO Bond Interest and Redemption Fund	\$ 2,192	\$ 1,641	\$ 1,471	\$ (171)	-10%
10398 - Move Seattle Levy Fund	\$ 10,647	\$ 10,963	\$ 10,715	\$ (248)	-2%
30020 - REET II Capital Fund	\$ 320	\$ 320	\$ -	\$ (320)	-100%
37000 - Garage Disposition Proceeds	\$ 397	\$ 397	\$ -	\$ (397)	-100%
10800 - Seattle Streetcar Operations	\$ 14,223	\$ 14,390	\$ 13,890	\$ (500)	-3%
37210 - 2024 LTGO Taxable Bond Fund	\$ -	\$ 600	\$ -	\$ (600)	-100%
10110 - Industrial Insurance Fund	\$ 39,642	\$ 43,195	\$ 42,395	\$ (799)	-2%
30010 - REET I Capital Fund	\$ 3,084	\$ 3,110	\$ 1,383	\$ (1,727)	-56%
18500 - School Safety Traffic and Pedestrian Improvement Fund	\$ 4,176	\$ 4,911	\$ 2,857	\$ (2,053)	-42%
41000 - Light Fund	\$ 1,023,664	\$ 1,091,642	\$ 1,087,044	\$ (4,597)	0%
13000 - Transportation Fund	\$ 172,838	\$ 182,210	\$ 174,399	\$ (7,811)	-4%
14500 - Payroll Expense Tax	\$ 318,668	\$ 309,269	\$ 300,032	\$ (9,238)	-3%
10112 - Health Care Fund	\$ 323,891	\$ 346,866	\$ 329,825	\$ (17,041)	-5%
37110 - 2023 LTGO Taxable Bond Fund	\$ 520	\$ -	\$ -	\$ -	0%
<b>Total:</b>	<b>\$ 5,910,644</b>	<b>\$ 6,097,201</b>	<b>\$ 6,351,820</b>	<b>\$ 254,619</b>	<b>4.2%</b>

**Attachment B - Operating Budget Summary Table by Department**

<b>Department (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
Office of Housing	\$ 252,995	\$ 253,542	\$ 334,676	\$ 81,135	32%
Seattle Public Utilities	\$ 1,041,083	\$ 1,078,490	\$ 1,154,833	\$ 76,343	7%
Department of Finance and Administrative Services	\$ 341,275	\$ 349,362	\$ 390,312	\$ 40,951	12%
Human Services Department	\$ 319,127	\$ 318,976	\$ 334,071	\$ 15,095	5%
Seattle Information Technology Department	\$ 265,533	\$ 268,760	\$ 278,368	\$ 9,608	4%
Office of Economic Development	\$ 27,637	\$ 27,376	\$ 35,997	\$ 8,621	31%
Seattle Police Department	\$ 374,320	\$ 384,937	\$ 391,555	\$ 6,618	2%
Department of Education and Early Learning	\$ 130,168	\$ 131,043	\$ 136,777	\$ 5,734	4%
Seattle Department of Construction and Inspections	\$ 111,803	\$ 112,102	\$ 117,121	\$ 5,019	4%
Seattle Department of Transportation	\$ 308,209	\$ 321,366	\$ 326,331	\$ 4,965	2%
Community Safety and Communications Center	\$ 20,523	\$ 21,683	\$ 26,583	\$ 4,901	23%
Seattle Fire Department	\$ 271,287	\$ 278,507	\$ 282,662	\$ 4,155	1%
Office of Arts and Culture	\$ 18,885	\$ 17,432	\$ 21,484	\$ 4,051	23%
Seattle Center	\$ 45,395	\$ 47,116	\$ 50,501	\$ 3,385	7%
Ethics and Elections Commission	\$ 8,011	\$ 2,181	\$ 4,313	\$ 2,132	98%
Seattle Parks and Recreation	\$ 219,476	\$ 226,031	\$ 228,094	\$ 2,062	1%
Office of the Mayor	\$ 10,406	\$ 9,920	\$ 11,894	\$ 1,974	20%
City Budget Office	\$ 8,216	\$ 8,887	\$ 10,023	\$ 1,136	13%
Office of Immigrant and Refugee Affairs	\$ 5,063	\$ 5,101	\$ 6,193	\$ 1,092	21%
Seattle Municipal Court	\$ 40,916	\$ 42,579	\$ 43,462	\$ 883	2%
Office of Planning and Community Development	\$ 35,267	\$ 35,078	\$ 35,824	\$ 746	2%
Office of Inspector General for Public Safety	\$ 3,934	\$ 3,989	\$ 4,679	\$ 689	17%
Law Department	\$ 40,023	\$ 40,309	\$ 40,996	\$ 687	2%
Seattle Public Library	\$ 88,099	\$ 89,696	\$ 90,251	\$ 555	1%
Department of Neighborhoods	\$ 19,945	\$ 18,331	\$ 18,571	\$ 240	1%
Community Police Commission	\$ 1,888	\$ 1,910	\$ 2,126	\$ 216	11%
Employees' Retirement System	\$ 10,474	\$ 10,526	\$ 10,700	\$ 174	2%
Office of Economic and Revenue Forecasts	\$ 702	\$ 706	\$ 840	\$ 134	19%
Office of Emergency Management	\$ 2,786	\$ 2,825	\$ 2,936	\$ 111	4%
Office for Civil Rights	\$ 7,911	\$ 7,962	\$ 8,018	\$ 56	1%
Office of Hearing Examiner	\$ 1,163	\$ 1,189	\$ 1,225	\$ 35	3%
Police Relief and Pension	\$ 26,741	\$ 26,753	\$ 26,756	\$ 3	0%
Office of the Employee Ombud	\$ 1,152	\$ 1,160	\$ 1,161	\$ 2	0%
Firefighter's Pension	\$ 22,973	\$ 23,037	\$ 23,038	\$ 1	0%
Office of Intergovernmental Relations	\$ 3,106	\$ 3,141	\$ 3,141	\$ (0)	0%
Office of the City Auditor	\$ 2,276	\$ 2,305	\$ 2,304	\$ (1)	0%
Civil Service Commissions	\$ 895	\$ 919	\$ 888	\$ (32)	-3%
Office of Labor Standards	\$ 8,433	\$ 8,456	\$ 8,340	\$ (115)	-1%

**Attachment B - Operating Budget Summary Table by Department**

<b>Department (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
Legislative Department	\$ 20,817	\$ 21,135	\$ 20,934	\$ (201)	-1%
Office of Sustainability and Environment	\$ 29,123	\$ 31,203	\$ 30,556	\$ (647)	-2%
Seattle City Light	\$ 1,023,664	\$ 1,091,642	\$ 1,087,044	\$ (4,597)	0%
Finance General	\$ 339,047	\$ 343,259	\$ 336,545	\$ (6,714)	-2%
Seattle Department of Human Resources	\$ 399,898	\$ 426,280	\$ 409,699	\$ (16,581)	-4%
<b>Total:</b>	<b>\$ 5,910,644</b>	<b>\$ 6,097,201</b>	<b>\$ 6,351,820</b>	<b>\$ 254,619</b>	<b>4.2%</b>

**Attachment C - Summary of Full-Time Equivalent (FTE) Changes by Department**

	(A)	(B)	(C)	(D)
<b>Department</b>	<b>2023 Adopted</b>	<b>2023 Legislated Changes</b>	<b>2024 Proposed Changes</b>	<b>2024 Proposed (D) = (A) + (B) + (C)</b>
Seattle Police Department	1,814	6	7	1,826
Seattle City Light	1,807	0	3	1,810
Seattle Public Utilities	1,495	0	12	1,507
Seattle Fire Department	1,177	1	26	1,204
Department of Parks and Recreation	1,118	0	14	1,132
Seattle Department of Transportation	1,044	57	13	1,114
Seattle Information Technology	669	8	1	678
Finance and Administrative Services	636	0	2	638
Department of Construction and Inspections	474	4	4	482
Human Services Department	427	7	0	434
Seattle Center	231	12	6	249
Law Department	210	0	0	210
Seattle Municipal Court	202	0	0	202
Community Assisted Response and Engagement	150	10	3	163
Department of Education and Early Learning	122	0	0	122
Seattle Department of Human Resources	118	0	0	118
Legislative Department	101	1	0	102
Department of Neighborhoods	74	0	(3)	71
Office of Housing	64	1	2	66
Office of Economic Development	52	0	9	61
Office of Planning and Community Development	50	0	2	52
City Budget Office	45	0	2	47
Office of Sustainability and Environment	40	0	7	47
Office of Arts and Culture	41	0	0	41
Office of the Mayor	41	0	0	41
Office for Civil Rights	39	0	0	39
Office of Labor Standards	36	0	0	36
Employees' Retirement System	31	0	0	31
Office of the Inspector General	19	4	0	23
Office of Emergency Management	15	0	0	15
Office of Immigrant and Refugee Affairs	12	0	1	13

**Attachment C - Summary of Full-Time Equivalent (FTE) Changes by Department**

	(A)	(B)	(C)	(D)
<b>Department</b>	<b>2023 Adopted</b>	<b>2023 Legislated Changes</b>	<b>2024 Proposed Changes</b>	<b>2024 Proposed (D) = (A) + (B) + (C)</b>
Community Police Commission	9	0	1	10
Office of Intergovernmental Relations	10	0	0	10
Office of the City Auditor	10	0	0	10
Ethics and Elections Commission	9	0	0	9
Office of the Employee Ombud	6	0	0	6
Office of Hearing Examiner	5	0	0	5
Civil Service Commissions	3	0	0	3
Economic and Revenue Forecasts	3	0	0	3
<b>Total Budgeted Positions</b>	<b>12,405</b>	<b>110</b>	<b>110</b>	<b>12,625</b>
Seattle Firefighters' Pension Fund	4	0	0	4
Seattle Police Relief and Pension Fund	3	0	0	3
Seattle Public Library	609	0	0	609
<b>Total Citywide Positions</b>	<b>13,021</b>	<b>110</b>	<b>110</b>	<b>13,241</b>

*Note: Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions: Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.*

**Attachment D - 2024 Proposed FTE Increase by Fund**

<b>Fund</b>	<b>2024 Proposed New FTE</b>
00100 - General Fund	40
14500 - Payroll Expense Tax	17
10200 - Park And Recreation Fund	14
13000 - Transportation Fund	7
19710 - Seattle Park District Fund	6
44010 - Drainage and Wastewater Fund	6
19900 - Transportation Benefit District Fund	4
50410 - Information Technology Fund	4
41000 - Light Fund	3
48100 - Construction and Inspections	3
43000 - Water Fund	3
15260 - Animal Shelter Donation Fund	2
16600 - Office of Housing Fund	2
18500 - School Safety Traffic and Pedestrian Improvement Fund	2
00155 - Sweetened Beverage Tax Fund	1
12200 - Short-Term Rental Tax Fund	1
14000 - Coronavirus Local Fiscal Recovery Fund	(3)
<b>Grand Total</b>	<b>110</b>



**Attachment E - Citywide Labor Budget Summary by Department**

<b>Fund (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
Seattle Department of Transportation	\$ 169,750,926	\$ 148,518,023	\$ 179,478,304	\$ 30,960	21%
Community Assisted Response and Engagement	\$ 17,628,155	\$ 17,766,128	\$ 21,355,220	\$ 3,589	20%
Department of Finance and Administrative Services	\$ 100,627,410	\$ 102,051,833	\$ 104,954,741	\$ 2,903	3%
Seattle Parks and Recreation	\$ 149,994,655	\$ 150,576,404	\$ 153,428,159	\$ 2,852	2%
Seattle Department of Construction and Inspections	\$ 69,881,681	\$ 70,282,772	\$ 72,070,471	\$ 1,788	3%
Seattle Fire Department	\$ 224,650,584	\$ 230,027,540	\$ 231,789,921	\$ 1,762	1%
Seattle Center	\$ 31,628,105	\$ 33,437,555	\$ 35,033,860	\$ 1,596	5%
Seattle Information Technology Department	\$ 122,940,786	\$ 128,296,331	\$ 129,757,148	\$ 1,461	1%
Law Department	\$ 32,355,864	\$ 32,536,308	\$ 33,656,076	\$ 1,120	3%
Office of Economic Development	\$ 7,880,862	\$ 7,909,365	\$ 8,996,367	\$ 1,087	14%
Office of Housing	\$ 9,558,434	\$ 9,392,362	\$ 10,308,728	\$ 916	10%
Human Services Department	\$ 58,197,483	\$ 58,379,257	\$ 59,170,529	\$ 791	1%
Office of Inspector General for Public Safety	\$ 3,188,290	\$ 3,211,542	\$ 3,873,296	\$ 662	21%
Office of the Mayor	\$ 6,901,453	\$ 6,783,477	\$ 7,419,350	\$ 636	9%
Office of Arts and Culture	\$ 5,926,254	\$ 5,854,846	\$ 6,474,801	\$ 620	11%
City Budget Office	\$ 6,809,337	\$ 7,373,780	\$ 7,832,250	\$ 458	6%
Employees' Retirement System	\$ 5,439,207	\$ 5,459,012	\$ 5,876,324	\$ 417	8%
Seattle Public Library	\$ 69,630,509	\$ 71,228,616	\$ 71,639,811	\$ 411	1%
Office of Sustainability and Environment	\$ 6,374,197	\$ 6,773,909	\$ 7,118,041	\$ 344	5%
Office of Planning and Community Development	\$ 8,309,122	\$ 8,367,800	\$ 8,608,176	\$ 240	3%
Community Police Commission	\$ 1,457,734	\$ 1,462,733	\$ 1,642,278	\$ 180	12%
Department of Education and Early Learning	\$ 18,124,634	\$ 18,706,201	\$ 18,823,376	\$ 117	1%
Office of Labor Standards	\$ 5,011,159	\$ 5,036,626	\$ 5,135,450	\$ 99	2%
Legislative Department	\$ 16,704,664	\$ 16,793,817	\$ 16,889,865	\$ 96	1%
Office of Immigrant and Refugee Affairs	\$ 1,913,722	\$ 1,923,283	\$ 1,995,527	\$ 72	4%
Seattle Municipal Court	\$ 26,553,492	\$ 26,771,962	\$ 26,840,099	\$ 68	0%
Office of Hearing Examiner	\$ 817,130	\$ 821,529	\$ 846,739	\$ 25	3%
Ethics and Elections Commission	\$ 1,515,382	\$ 1,526,587	\$ 1,551,450	\$ 25	2%
Civil Service Commissions	\$ 636,079	\$ 643,572	\$ 650,231	\$ 7	1%
Office of the Employee Ombud	\$ 987,740	\$ 993,014	\$ 999,275	\$ 6	1%
Police Relief and Pension	\$ 26,549,150	\$ 26,551,630	\$ 26,557,668	\$ 6	0%
Office of Economic and Revenue Forecasts	\$ 622,432	\$ 624,531	\$ 628,645	\$ 4	1%
Office of Emergency Management	\$ 2,105,483	\$ 2,120,644	\$ 2,120,824	\$ 0	0%
Finance General	\$ 34,676,970	\$ 45,265,834	\$ 45,265,834	\$ -	0%
Firefighter's Pension	\$ 21,634,386	\$ 21,634,386	\$ 21,634,386	\$ -	0%
Office of Intergovernmental Relations	\$ 1,889,745	\$ 1,894,141	\$ 1,887,610	\$ (7)	0%
Office of the City Auditor	\$ 1,997,866	\$ 2,005,749	\$ 1,995,650	\$ (10)	-1%
Office for Civil Rights	\$ 5,036,636	\$ 5,065,784	\$ 5,049,015	\$ (17)	0%

**Attachment E - Citywide Labor Budget Summary by Department**

<b>Fund (\$ in 1,000s)</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Amount Change</b>	<b>Percent Change</b>
Department of Neighborhoods	\$ 10,216,995	\$ 10,283,335	\$ 10,081,176	\$ (202)	-2%
Seattle Public Utilities	\$ 225,742,885	\$ 236,478,160	\$ 234,256,198	\$ (2,222)	-1%
Seattle City Light	\$ 286,017,361	\$ 294,778,246	\$ 291,708,012	\$ (3,070)	-1%
Seattle Police Department	\$ 285,432,138	\$ 295,069,312	\$ 291,883,856	\$ (3,185)	-1%
Seattle Department of Human Resources	\$ 368,542,408	\$ 393,396,449	\$ 376,498,704	\$ (16,898)	-4%
<b>Total:</b>	<b>\$ 2,451,859,504</b>	<b>\$ 2,514,074,385</b>	<b>\$ 2,543,783,442</b>	<b>\$ 29,709</b>	<b>1.2%</b>

**Attachment F - Central Service Departments Allocated Costs by Department**

<b>Charging Department</b>	<b>2023 Adopted</b>	<b>2024 Endorsed</b>	<b>2024 Proposed</b>	<b>Variance Amount</b>
City Budget Office	\$ 1,866,502	\$ 1,905,433	\$ 2,077,063	\$ 171,630
City Auditor	\$ 824,440	\$ 837,370	\$ 848,697	\$ 11,327
Legislative Department	\$ 3,857,966	\$ 3,952,226	\$ 5,451,459	\$ 1,499,233
Law Department	\$ 10,719,088	\$ 10,823,244	\$ 10,232,902	\$ (590,342)
Office of Employee Ombud	\$ 443,595	\$ 447,812	\$ 446,483	\$ (1,329)
Office for Civil Rights	\$ 762,682	\$ 773,501	\$ 784,797	\$ 11,296
Office of Intergovernmental Relations	\$ 1,557,573	\$ 1,583,987	\$ 1,541,853	\$ (42,134)
Office of Sustainability and Environment	\$ 3,651,656	\$ 3,689,501	\$ 3,630,378	\$ (59,123)
Emergency Management	\$ 1,766,264	\$ 1,793,896	\$ 1,570,993	\$ (222,903)
Civil Service Commission	\$ 199,680	\$ 206,980	\$ 245,405	\$ 38,425
State Auditor	\$ 618,516	\$ 618,516	\$ 618,516	\$ -
<b>Total</b>	<b>\$ 26,267,962</b>	<b>\$ 26,632,466</b>	<b>\$ 27,448,545</b>	<b>\$ 816,079</b>

**Attachment G - Capital Improvement Program Summary by Department and Budget Summary Level (BSL)**

<b>Budget Summary Level</b>	<b>2023-2028 Adopted CIP</b>	<b>2023 Revised* - 2028 Proposed</b>	<b>2024-2029 Proposed CIP</b>
<b>Seattle Department of Transportation (SDOT)</b>			
Central Waterfront	\$ 112,246,998	\$ 136,997,005	\$ 38,957,001
General Expense	\$ 49,485,050	\$ 41,065,683	\$ 48,498,813
Major Maintenance/Replacement	\$ 307,714,376	\$ 323,578,210	\$ 330,305,605
Major Projects	\$ 4,393,000	\$ 4,389,203	\$ 4,111,985
Mobility-Capital	\$ 924,988,103	\$ 1,025,064,841	\$ 964,421,365
<b>SDOT Total</b>	<b>\$ 1,398,827,527</b>	<b>\$ 1,531,094,942</b>	<b>\$ 1,386,294,769</b>

<b>Information Technology</b>			
Capital Improvement Projects	\$ 137,132,034	\$ 133,207,385	\$ 100,670,510

<b>Seattle Public Library</b>			
Capital Improvements	\$ 34,228,300	\$ 32,284,769	\$ 24,344,000

<b>Seattle Center (SC)</b>			
Building and Campus Improvements	\$ 73,026,486	\$ 95,728,266	\$ 93,201,226
McCaw Hall Capital Reserve	\$ 4,331,986	\$ 4,060,976	\$ 3,660,979
Monorail Rehabilitation	\$ 5,020,000	\$ 27,827,384	\$ 3,765,000
<b>SC Total</b>	<b>\$ 82,378,472</b>	<b>\$ 127,616,626</b>	<b>\$ 100,627,205</b>

<b>Seattle City Light</b>			
Conservation & Environmental - CIP	\$ 283,241,928	\$ 299,943,111	\$ 302,118,263
Customer Focused - CIP	\$ 641,524,268	\$ 609,429,541	\$ 660,449,442
Power Supply - CIP	\$ 568,162,412	\$ 539,334,007	\$ 557,145,682
Transmission and Distribution - CIP	\$ 1,235,792,886	\$ 1,161,173,126	\$ 1,233,567,974
	<b>\$ 2,728,721,494</b>	<b>\$ 2,609,879,785</b>	<b>\$ 2,753,281,361</b>

<b>Finance &amp; Administrative Services (FAS)</b>			
ADA Improvements	\$ 5,290,000	\$ 5,790,000	\$ 4,883,000
Asset Preservation - Schedule 1 Facilities	\$ 26,258,000	\$ 30,981,856	\$ 28,245,333
Asset Preservation - Schedule 2 Facilities	\$ 18,330,000	\$ 23,688,814	\$ 27,510,000
FAS Oversight-External Projects	<b>\$ 2,510,250</b>	\$ 2,430,250	\$ 1,500,000
FAS Project Delivery Services	\$ 18,000,000	\$ 35,094,438	\$ 14,000,000
Garden of Remembrance	\$ 166,548	\$ 166,548	\$ 134,714
General Government Facilities - General	\$ 47,656,905	\$ 41,389,741	\$ 26,256,750
Information Technology	\$ 36,656,253	\$ 37,356,253	\$ 26,686,887
Neighborhood Fire Stations	\$ 41,665,198	\$ 37,832,493	\$ 40,676,800
Preliminary Engineering	\$ -	\$ 629,207	\$ -
Publ Safety Facilities Police	\$ 11,600,000	\$ 10,864,984	\$ 11,600,000
Public Safety Facilities Fire	\$ 40,017,000	\$ 38,017,000	\$ 36,869,830
Seattle Public Safety Facilities Debt Service	\$ -	\$ -	\$ -
<b>FAS Total</b>	<b>\$ 248,150,154</b>	<b>\$ 264,241,583</b>	<b>\$ 218,363,314</b>

**Attachment G - Capital Improvement Program Summary by Department and Budget Summary Level (BSL)**

<b>Budget Summary Level</b>	<b>2023-2028 Adopted CIP</b>	<b>2023 Revised* - 2028 Proposed</b>	<b>2024-2029 Proposed CIP</b>
<b>Seattle Parks and Recreation (SPR)</b>			
2008 Parks Levy	\$ -	\$ 2,736,000	\$ -
Building For The Future	\$ 108,117,990	\$ 114,142,604	\$ 81,934,601
Debt and Special Funding	\$ 104,142,600	\$ 84,680,178	\$ 97,492,221
Fix It First	\$ 481,431,056	\$ 540,974,779	\$ 537,790,335
Maintaining Parks and Facilities	\$ 5,911,288	\$ 5,911,288	\$ 5,809,340
SR520 Mitigation	\$ -	\$ 22,948,000	\$ 19,248,000
<b>SPR Total</b>	<b>\$ 699,602,935</b>	<b>\$ 771,392,849</b>	<b>\$ 742,274,497</b>

<b>Seattle Public Utilities (SPU)</b>			
Combined Sewer Overflows	\$ 354,177,312	\$ 408,055,189	\$ 353,823,960
Distribution	\$ 321,437,945	\$ 324,290,376	\$ 366,498,914
Flooding, Sewer Backup & Landslide	\$ 164,145,930	\$ 154,671,465	\$ 168,800,703
Habitat Conservation Program	\$ 5,364,072	\$ 10,514,681	\$ 6,859,053
New Facilities	\$ 54,540,379	\$ 88,731,830	\$ 101,231,597
Protection of Beneficial Uses	\$ 242,774,599	\$ 270,862,350	\$ 294,439,759
Rehabilitation	\$ 292,517,031	\$ 300,566,384	\$ 310,539,313
Rehabilitation & Heavy Equipment	\$ 3,400,000	\$ 1,344,230	\$ 3,360,000
Sediments	\$ 76,741,780	\$ 70,506,881	\$ 85,930,559
Shared Cost Projects	\$ 306,184,034	\$ 293,517,262	\$ 293,882,509
Technology	\$ 66,050,000	\$ 58,516,254	\$ 63,424,000
Transmission	\$ 97,029,303	\$ 111,037,066	\$ 120,879,116
Water Quality & Treatment	\$ 66,620,517	\$ 87,061,725	\$ 110,914,317
Water Resources	\$ 71,141,631	\$ 70,720,863	\$ 77,606,007
Watershed Stewardship	\$ 3,163,834	\$ 11,107,807	\$ 12,249,066
<b>SPU Total</b>	<b>\$ 2,125,288,367</b>	<b>\$ 2,261,504,362</b>	<b>\$ 2,370,438,874</b>

<b>Grand Total</b>	<b>\$ 7,454,329,284</b>	<b>\$ 7,731,222,301</b>	<b>\$ 7,696,294,530</b>
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*\* 2023 Revised CIP budget accounts for the 2023 supplemental budget changes and excludes the 2022 Carry Forward to achieve a more direct comparison between the 2023-2028 Adopted CIP and Proposed Adjustments over the same six-year period.*