

CITY OF  
**Seattle, Washington**  
**2021 Proposed Budget**



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**CITY OF SEATTLE**  
**2021 Proposed Budget**

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**City of Seattle  
2021 Proposed Budget**

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## Introduction

The City of Seattle and its more than 12,000 employees build and maintain infrastructure, provide utility service, support the needs of the city's residents, and create recreational, cultural, and other enriching opportunities. In providing excellent service, these employees use and maintain dozens of city-owned properties, a fleet of vehicles ranging from fire trucks to golf carts, and equipment and facilities necessary to complete the City's mission.

Budgeting for a large organization with many functions is a crucial and complex process. A proposed budget requires solid forecasts on commodities (such as the price of fuel), economic strength (as it impacts tax revenues, among other budgetary components), and demand for services (from parking meters to libraries to police officers to disc golf courses).

This book is designed to provide clear and accurate information on the budgetary process, estimated revenue streams, and a basic description of departmental needs and spending.

## City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for his or her approval and signature. The budget itself is composed of two main documents: an operating budget and a capital improvement program (CIP) budget. The CIP budget consists of large expenditures on infrastructure and other capital projects. The operating budget is primarily composed of expenditures required by the City to deliver the day-to-day array of City services.

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

### Budget Preparation

The budgeting process begins early each year as departments assess needs and budget forecasters work to estimate revenues and costs. Operating budget preparation is based on the establishment of a current services or "baseline" budget. Current services is what it sounds like – continuing programs and services the City provided in the previous year, in addition to previous commitments that will affect costs in the next year, such as a voter-approved levy for new park facilities, as well as labor agreements and changes in health care, insurance, and cost-of-living- adjustments for City employees.

During the budget preparation period, the City Budget Office (CBO) makes two General Fund revenue forecasts, one in April and one in August. Both are used to determine whether the City's projected revenues are sufficient to meet the projected costs of the current services budget. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available, then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

In May, departments prepare and submit Budget Memos to CBO for analysis and mayoral consideration. The Mayor's Office reviews and provides direction to departments on the Budget Memos, giving direction on items they should include in their formal budget submittal. In early June, CBO receives departmental

## Introduction & Budget Process

operating budget and CIP submittals, including all position (employee) changes. Mayoral review and evaluation of department submittals takes place through the end of August. CBO, in conjunction with individual departments, then finalizes the operating and CIP budgets.

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

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

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

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

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



## Reader's Guide

This reader's guide describes the structure of the 2021 Proposed Budget book and outlines its content. The budget book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals. It is designed to help residents, media, and City officials more easily understand and participate in the budget deliberations.

A companion document, the 2021-2026 Proposed Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities, such as streets, parks, utilities, and buildings over the next six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financial requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

The 2021 Proposed Budget and 2021-2026 Proposed CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-customized expenditures and revenues.

### The 2021 Proposed Budget

This document is a description of the proposed spending plan for 2021. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document addresses the Mayor's priorities;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2021;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of significant policy and program changes from the 2020 Adopted Budget, the services provided, and the spending levels proposed to attain these results;
- **Appendix** – an array of supporting documents including Cost Allocation, a summary of cost allocation factors for internal City services; a summary of position changes by department contained in the 2021 Proposed Budget; and a glossary.

## Reader's Guide

### Departmental Budget Pages: A Closer Look

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

- Arts, Culture, & Recreation;
- Education, Health & Human Services;
- Neighborhoods & Development;
- Public Safety;
- Utilities & Transportation;
- Administration; and
- Funds and Funding Sources.

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

The cluster "Funds and Funding Sources" is comprised of sections that do not appear in the context of department chapters, including the General Fund Revenue Table, Cumulative Reserve Funds, Fiscal Reserve Funds, Community Development Block Grant Funding Source, and other administrative funds. A summary of the City's general obligation debt is also included in this section.

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

# Reader's Guide

## Budget Presentations

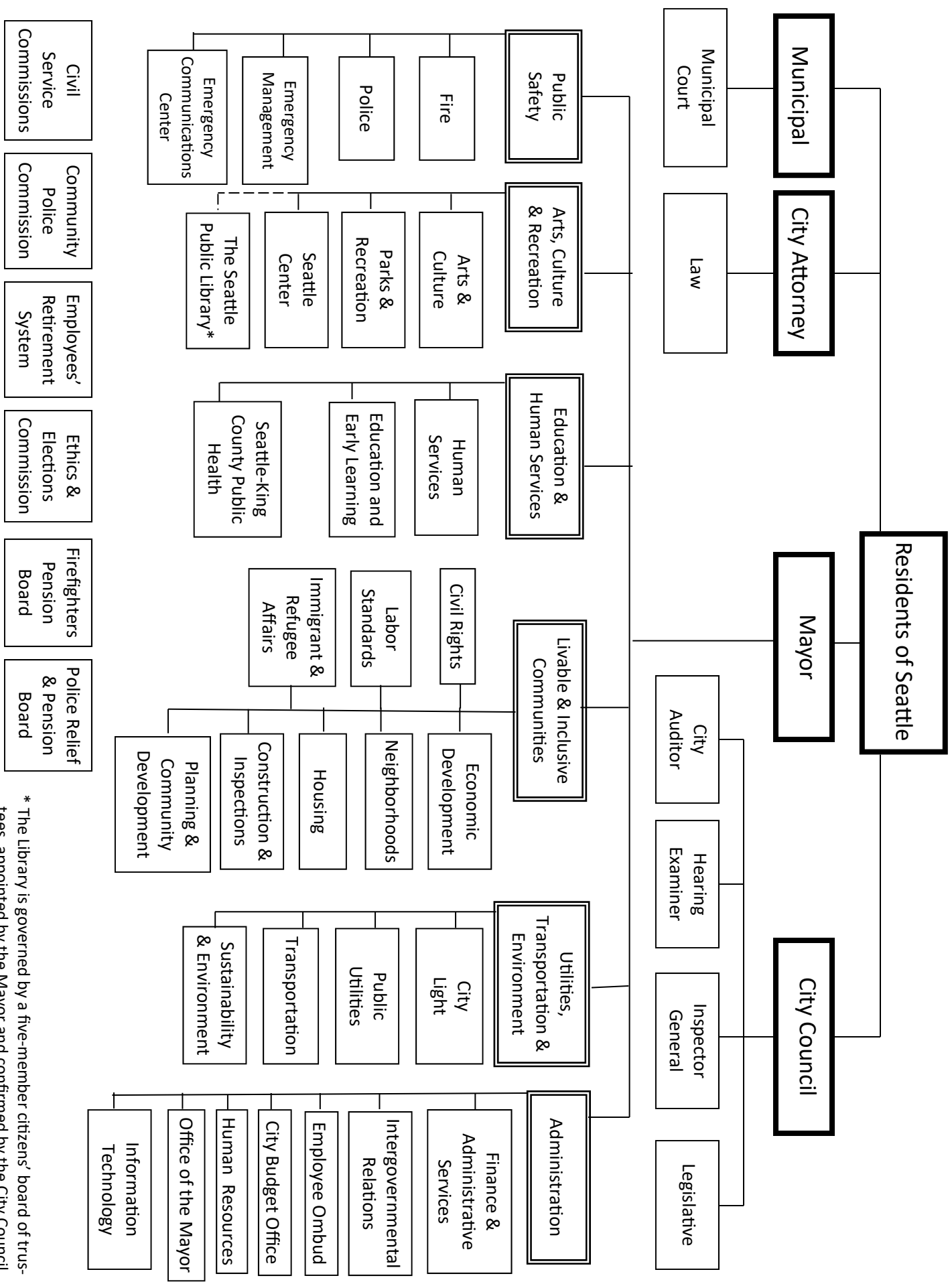
Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government, as well as a summary of the department's overall budget. A narrative description of the issues impacting the department's 2021 Proposed Budget then follows. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2021 Proposed Budget, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's overall expenditures and revenues by type as well as by budget control level and program. All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2021.

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

For information purposes only, an estimate of the number of staff positions to be funded under the 2021 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2021. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years 2020 through 2022.

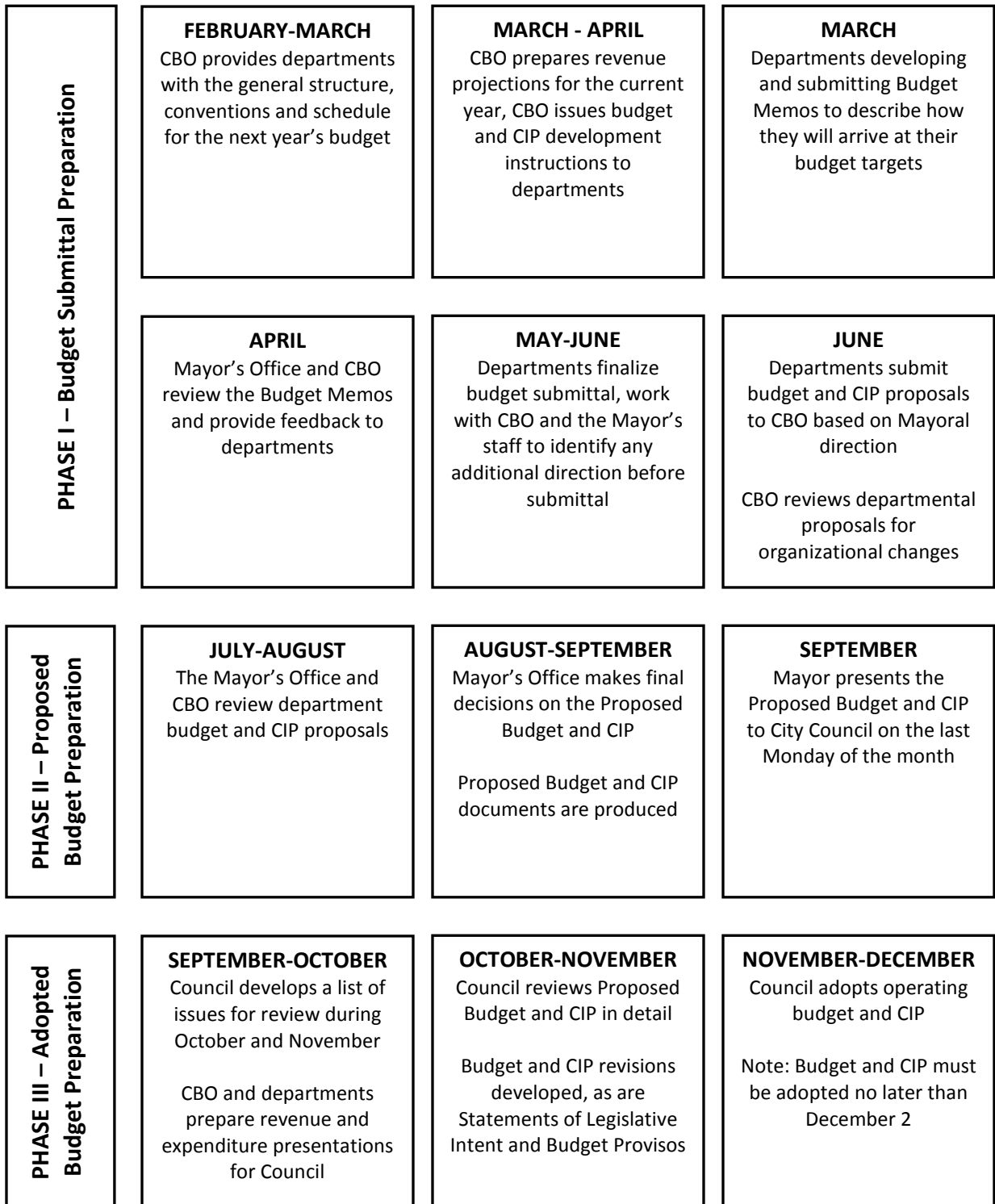




\* The Library is governed by a five-member citizens' board of trustees, appointed by the Mayor and confirmed by the City Council.



## Budget Process Diagram







## 2021 Proposed Budget Executive Summary

### Introduction

Mayor Durkan's 2021 Proposed Budget reflects the ongoing financial challenges created by the historic events of 2020. The public health crisis created by the COVID-19 pandemic has resulted in an economic slowdown of nearly unprecedented magnitude. The negative impact to City revenues has been sharp and steep, and comes at the same time the public health crisis and associated recession have created an increased demand for basic City services. The City has taken affirmative measures to contain the spread of the virus, and to provide basic lifeline supports to those who have lost their jobs or otherwise been adversely affected by the deepening recession. The state and federal governments have provided significant financial assistance to the City as it has stepped into these roles, but the City has also been forced both to cut its overall budget and reprioritize its spending in response.

At the same time, the murders of George Floyd, Breonna Taylor and so many, many more have renewed and invigorated a fight for racial justice that rightfully demands a response to centuries of discrimination and oppression. This fight has put a sharp focus on the role that government and law enforcement have played in perpetuating and perpetrating oppression and violence against Black, Indigenous and People of Color (BIPOC) communities. This fight has also drawn attention to the historic underinvestment by government in the infrastructure and services that support BIPOC communities. The 2021 Proposed Budget reflects initial steps toward addressing these historic failings, including reductions in the budgets of the Seattle Police Department and the Seattle Municipal Court, initial funding for a public process to address the future of the City's approach to law enforcement, and a new, ongoing financial commitment to support investments in BIPOC communities. These and other proposals are described at a summary level in the remainder of this overview section, and then more fully detailed in the department-level chapters that follow.

### The Local Economy and Impacts on City Revenue

Before continuing with a summary of the major funding changes included in the 2021 Proposed Budget, we begin with a description of the economic and revenue impacts experienced in 2020 and predicted for 2021. Washington Governor Jay Inslee first declared a public health emergency in February 2020, and followed in March with a statewide Stay Home – Stay Healthy Order. Mayor Durkan acted in response to the initial COVID-19 outbreak on a comparable timeline, declaring a city-wide Civil Emergency on March 3, 2020. Such actions, and the social distancing measures imposed by these declarations and orders, were essential for public health, but the impacts to the local, regional and ultimately national economy have been dramatic.

#### *The Local Economy*

The economic downturn caused by the COVID-19 pandemic ended the longest period of economic growth in the nation's history, which had lasted almost 11 years. We are now experiencing what may prove to be the deepest, and hopefully shortest, recession since World War II. By the close of 2020, the national economy is expected to have shrunk by slightly more than 6% and shed nearly 8 million jobs. The impacts on the local economy will be comparable. Before the onset of the crisis, the local unemployment rate was about 3%. At its peak in April, the figure had spiked to just over 16%. That rapid

## 2021 Proposed Budget Executive Summary

a decline in employment is without precedent. The unemployment rate has now “stabilized” at about 8.5% in Seattle, and about 10% both statewide and nationally. However, full recovery will take many years.

Moreover, this recovery will take much longer for some sectors of the economy than others. In recent years, growth in the technology sector has driven a rapid expansion of the overall local economy, with sectors such as construction, hospitality and retail sales all feeling the positive impact of the employment boom in technology and online purchasing. The current recession has ended this period of rapid growth but has affected individual sectors very differently. For example, while employment has declined significantly in the manufacturing, retail trade, information, and financial sectors, the most dramatic impacts have been felt in the leisure, hospitality and construction sectors, which accounted for 40% of the jobs lost regionally. Travel restrictions and health concerns have decimated Seattle’s tourism business, and there is initial evidence that Seattle’s long-term construction boom has come to an end. While the volume of newly requested construction permits has remained strong, the value of those permits has declined. In particular, the average monthly value of permits issued declined by 38% for the first seven months of 2020 compared to the same period last year. While current construction activity is being driven by commitments made and projects initiated before the crisis, future activity and employment will depend on whether the general economic growth drives further demand for office space and residential units.

Looking forward, the diversity of Seattle’s economy should help its path to recovery once the public health risks abate. Some forecasts indicate that local employment could return to pre-COVID-19 levels in two to three years. One key risk in that forecast is how COVID-19 will impact the tourism and travel sector over the coming months and years. Seattle is directly dependent on this sector for local employment in hotels, restaurants and retail businesses but, through Boeing, our local economy is also indirectly affected by the national and international demand for air travel, including both business and leisure trips. The 737 Max program has already suffered significant production slowdowns, and Boeing is considering whether to consolidate its production of the 787 Dreamliner, which could lead to a significant drop in local aerospace employment.

Another general risk that is specific to Seattle is whether COVID-19 will have an impact on the pattern and geography of future economic growth in the region. For example, a shift to online work could decrease the demand for downtown office space and the service businesses supported by downtown employment. Similarly, remote work could increase the demand for suburban homes, at the expense of residential construction in Seattle’s neighborhoods and downtown core.

### **Impact on City Revenues**

The City’s revenues are a direct reflection of local economic conditions. Tax revenues, particularly Sales Taxes and Business and Occupation (B&O) Taxes, are driven by local economic activity. Furthermore, local economic activity drives the City’s “earned” revenues, those paid as fees for the services provided by departments such as Seattle Center, Seattle Parks and Recreation, the Seattle Department of Construction and Inspections, and the utility rates paid to Seattle City Light (SCL) and Seattle Public Utilities (SPU). COVID-19 has driven a decline in all these revenues.

## 2021 Proposed Budget Executive Summary

Sales tax revenue declined by 15% in the first six months of 2020 compared to the same period in the previous year. Sales tax revenue for 2020 as a whole is expected to decline by 16 to 21%. B&O Tax revenues are generally more stable than Sales Tax revenues because they are collected from a broader base of the economy. Nonetheless the impacts here have also been dramatic because the impacts of COVID-19 have been so widespread. The B&O revenue payments for the first two quarters of 2020 are 12.8% lower than in the same period last year. While this is slightly less dramatic than the impact on Sales Tax revenues, these losses are still significant. By year end, B&O tax revenues are expected to be down by as much as 19.5% compared to 2019.

The overall impacts on the City's General Fund revenues, which include both the Sales and B&O taxes have been dramatic. Before COVID-19, anticipated General Fund revenues totaled \$1.4 billion for 2020. Although the City Budget Office had not prepared a 2021 forecast before the onset of the virus, recent trends of 4-5% growth would have pushed that total above \$1.45 billion. Current 2021 forecasts for that same set of revenues total just \$1.28 billion, a decline of \$120 million relative to 2020. Furthermore, if we consider other revenues that support general government activities, such as the admission tax, the soda tax and the Real Estate Excise Tax, there is an additional decline of approximately \$65 million. [Fortunately], there is, however, a significant new source of revenue that could offset these losses in the overall revenues for General Government services. Beginning in 2021 the City will begin to collect a Payroll Tax, applied to jobs that pay more than \$150,000 per year. This new tax is projected to generate \$214 million in 2021, and thus can offset much of the revenue declines relative to 2020. There is risk and uncertainty in the forecast of this new Payroll Tax, as we have only an estimate of the applicable tax base and no direct experience in collecting a Payroll Tax from the city's employment base. In better times, the reserves held in the City's Rainy Day Fund, technically known as the Revenue Stabilization Fund, would provide a source to "backfill" resources if actual collections did not meet the forecast. However, these resources have been depleted by the current crisis, and only \$5 million will remain to protect against this risk.

However, as described in the rest of this summary and detailed in the pages that follow, the revenue side of the story only captures a portion of the overall financial challenge. The City's underlying costs will grow from 2020 to 2021, driven by general inflation and the City's contractual obligations to its unionized workforce. The COVID-19 pandemic and resulting economic downturn has led to increased demand for basic supports such as food assistance and shelter, and the City will continue its efforts to step up to meet at least some share of these overwhelming needs. Moreover, the Mayor's Proposed 2021 Budget takes an initial step to address the historic underinvestment in BIPOC communities and includes \$100 million in new funding for this specific purpose. To balance this additional spending and address the revenue shortfalls described above, the budget reflects reductions of more than \$75 million in General Fund appropriations and relies upon \$52.5 million of one-time resources from the Rainy Day and Emergency Funds. This will leave just \$5 million in the Rainy Day Fund and will fully exhaust the Emergency Fund by the end of 2021. This will leave the City susceptible to further financial shocks, and could force immediate reductions in planned spending if revenues fall short or new emergency costs emerge.

# 2021 Proposed Budget Executive Summary

## Approach to Developing the 2021 Budget

The sections below provide additional detail about the changes to individual City departments, highlighting both areas of additional expenditure and specific spending reductions. The sections are organized to highlight Mayor Durkan's policy priorities for 2021 and how they are reflected in the budget. In approaching the development of this budget, the City Budget Office was aware of these priorities and considered how to balance the available resources to meet them. Spending reductions were necessary, but when departments were asked to develop potential specific proposals an emphasis was placed on minimizing the impact to critical, basic services and to both preserve and expand the ongoing services and capital investments provided to BIPOC communities. In addition, reductions in General Fund support to departments were also informed by their ability to draw upon other resources, such as voter-approved levies, to mitigate the impacts of General Fund reductions. The flexibility proved beneficial in managing reductions to the Seattle Public Library, the Department of Education and Early Learning, the Seattle Department of Transportation, and Seattle Parks and Recreation. The overall approach to balancing also reflected a specific sensitivity toward impacts on the City's work force. To the extent possible, we have sought to reduce labor expenses through voluntary attrition -- holding positions vacant as workers resign or retire -- rather than layoffs. .

## Sustaining the City Response to the COVID-19 Pandemic

In 2020, the City took immediate and dramatic steps to address the COVID-19 pandemic, this included measures to contain the virus and also to mitigate its impacts, including the financial hardships created by unemployment and lost business opportunities. While the level of federal support offered in 2020 is not expected to continue next year, the 2021 Proposed Budget dedicates a mix of City, state and federal dollars to continue many of the measures implemented this year. Included in this funding is \$22 million for 2021 that the Mayor and Council agreed to in August 2020 as part of a \$45 million overall package of additional COVID-19 relief for both 2020 and 2021. On-going services will, for example, include:

- Enhanced resources are provided to continue operation of the existing shelter system in a manner that reduces COVID-19 risk by reducing the number of individuals served at any specific facility and operating the facilities with appropriate social distancing and risk mitigation measures.
- An additional \$23 million in Federal Emergency Services Grant (ESG) will be spent on temporary non-congregate shelter to rapidly expand the short-term housing opportunities available for those living unsheltered. This will build upon a \$3 million allocation of ESG resources for this same purpose for latter part of 2020.
- Additional funding of \$2.75 million will support the ongoing operations of new shelter facilities with a capacity for 125 individuals that are planned for opening in late 2020.
- The program established in 2020 to provide expanded hygiene facilities and mobile shower services to those living unsheltered will continue for 2021. This will require \$6 million of General Fund support, because the City cannot assume the current FEMA support will continue.
- An additional \$8 million of General Fund resources will be provided for rental assistance.
- Mortgage counseling services will be supported by a new \$350,000 investment in 2021, consistent with the amount added for 2020.

## 2021 Proposed Budget Executive Summary

- The grocery voucher food assistance program now being implemented by the Office of Sustainability and Environment, and partially supported by revenues from the City's tax on sweetened beverages, will be supplemented in 2021 with \$3.4 million from the package of COVID-19 relief funding. Even before the COVID-19 crisis hit, the City had increased funding for the program operations in 2020. This new higher level of base funding will continue and now be further enhanced by this additional investment from the Council and Mayor's two-year package of COVID-19 relief.
- Additional funding of \$5 million will be provided to ensure that the City's current drive-up COVID-19 testing sites operate next year, even if federal and/or state support is not provided.
- Seattle Parks and Recreation will provide childcare and supports for elementary-aged children at 19 community center locations, as well establish teen resource hubs at seven of these facilities.

If additional state and federal funding for COVID-19 response and relief is provided later in 2020 or in 2021, the City may have the opportunity to expand this programming and provide additional support to those whose lives have been most disrupted by the virus.

### **New Investments to Prioritize Equity**

From both a financial and policy perspective the most significant element of Mayor Durkan's Proposed 2021 Budget is \$100 million of dedicated, ongoing spending to invest in Black, Indigenous, and Communities of Color (BIPOC) communities. The specific form that these investments will take has not been prescribed in the budget. Instead, the City will establish a community-led Equitable Investment Task Force to identify and recommend appropriate spending priorities. This funding is explicitly designed to be additive to the City's existing programs that support BIPOC communities. For example, the 2021 Proposed Budget continues support for the City's Equitable Development Initiative (EDI). EDI is designed to provide opportunities to build community wealth and invest public dollars in ways that enhance community's capacity to develop and implement projects that can become long-standing community assets. The budget adds scarce General Fund resources to this program to backfill for dedicated revenues that were to come from the City's new tax on short-term rental properties. The COVID-19 pandemic has dramatically reduced those revenues, but not the City's commitment to the initiative.

### **Community Safety and Re-Imagining Policing in Seattle**

Throughout the summer of 2020, Seattle residents took to the streets to protest the unjust murders of Black Americans like George Floyd and Breonna Taylor and the shooting of Jacob Blake; all of these individuals experienced violent and lethal force at the hands of police officers. For years, Seattle has been making progress to expand alternatives to arrest and incarceration and has increased investments in community-based programs that address the root causes of crime and violence. Important reforms required by the federal consent decree have led to progress by the Seattle Police Department (SPD), including a substantial decrease in use of force involving people in crisis and the implementation and advancement of community outreach programs. However, there is still a long way to go in both reforming the Department and building community trust. Communities are not only protesting race-based disparities in interactions with SPD, but the systemic racism built into government.

## 2021 Proposed Budget Executive Summary

The City recognizes the need to increase transparency and accountability with SPD and its budget, functions, and the policymaking process. To begin this work, the City will create an Inter-Departmental Team (IDT) to conduct a thorough analysis of 9-1-1 calls and all functions of the Seattle Police Department to ensure the department can continue to swiftly respond to Priority One and Two calls while transitioning calls that result from homelessness, behavioral health issues, or substance use problems to organizations outside of law enforcement. Throughout this effort, the City's guiding principle will be creating a system that does not disproportionately criminalize Black people and other communities of color and does not criminalize people for experiencing the effects of institutional failures. Righting the wrongs of American history will not happen overnight, but the City will endeavor every day to embrace this seminal moment in history to create true and lasting change. Additional funding in the amount of \$2 million has been set aside in the Human Services Department in a proposed new Safe and Thriving Communities Division to provide initial funding for recommendations that may come from the work of the IDT and the input it gathers in consulting with various community stakeholders.

Even as the IDT begins its work, the 2021 Proposed Budget for the Seattle Police Department outlines a solid first step in reinventing policing and reimagining community safety. The budget reduces the size of SPD's sworn force, transfers functions from SPD that are better performed in a more civilianized practice, and makes short-term reductions to SPD's budget in response to the COVID-19 pandemic. In particular:

- The Seattle Police Department was budgeted for 1,422 sworn officers in the 2020 Adopted budget, but will only be funded for 1,400 in 2021. The IDT referenced above will work in the fall of 2020 and into early 2021 to assess the appropriate force size for the long run.
- SPD's Parking Enforcement unit and its 120 employees will be transferred to the Seattle Department of Transportation.
- The Office of Emergency Management, which coordinates the City's efforts to prepare for, respond to, and recover from disasters and emergencies, will be moved out of SPD and become an independent office.
- The existing 9-1-1 Communications Center, currently housed in SPD, will also be transferred out into its own independent, stand-alone unit. As non-sworn, community-based alternative responses to calls are developed, the 9-1-1 Communications Center, now to be called the Seattle Emergency Communications Center, will be crucial in dispatching those responses.
- The 2021 budget will make permanent the transfer of the Seattle Police Department's Victim Advocacy Team to the Human Services Department (HSD). This transfer was initially made by the City Council in the 2020 2<sup>nd</sup> Quarter Supplemental Budget Ordinance. This team is comprised of 11 FTEs and a budget of \$1.25 million. These resources will be added to the proposed new Safe and Thriving Communities Division in HSD.

The 2021 Proposed Budget expands activities pertaining to sustainment of the federal consent decree, reinforcing implemented reforms and investing additional resources to expand the capacity of both the Office of Professional Accountability and the Office of the Inspector General for Public Safety.

However, the reform efforts represented in the Proposed 2021 Budget are not limited to changes related to SPD. In addition, there are funding modifications for both the Seattle Municipal Court (SMC) and the City's relationship with King County for the provision of jail services. Responding to the recommendations of an outside assessment of SMC's current probation services, the Court has proposed a significant restructuring of this function. SMC will reorganize probation services to transform pretrial justice by reducing in-person day reporting and moving to a collaborative Community Court

## 2021 Proposed Budget Executive Summary

model; and reduce traditional post-sentence supervision to focus on higher risk charges. The redesign reduces the SMC budget by \$1.4 million and cuts probation staff by 13 positions (a 25% staffing reduction). In support of this new approach, the budget adds \$100,000 for the Court to contract with a non-profit for a case manager equipped to make culturally appropriate referrals to community-based agencies which will support clients in services with the goal of long-term self-sufficiency outside the court system.

With respect to jail services, the City and County are working to complete an agreement that would redirect a share of the resources now spent on jail operations toward community-based supports that can reduce the use of jail. The goal is to increase community-based support for disproportionately incarcerated communities through investment in programs lowering the risk of any involvement with the criminal justice system. The plan is to have the County and City work collaboratively with representatives from the affected communities to allocate these resources. As part of this agreement, the County and City will also establish a process for ongoing monitoring of jail operations with the aim of providing appropriate services and care for those who are incarcerated.

### Highlights of Necessary Budget Reductions and Use of Fiscal Reserves

To balance the investments described in the sections above and address the revenue shortfalls created by the COVID-19 pandemic and resulting economic downturn, the 2021 Proposed Budget will reduce spending across the City, shift funding sources to support essential functions, and draw down some of the City's fiscal reserves. The most significant of these budget actions include:

- A wage freeze in 2021 for the City's unrepresented, broad-band salaried employees, including strategic advisors, managers and executives. This will save approximately \$6 million across the City, including \$2 million of General Fund resources, relative to the 2.9% pay increase that had otherwise been planned for 2021.
- Maintaining position vacancies as employees choose to leave the City and reducing discretionary spending for consultants, travel, and training will save approximately \$30 million in General Fund resources and an additional \$46 million in expenditures from other City funding sources.
- General Fund support to The Seattle Public Library (SPL) will be reduced by 10%, or \$5.8 million. The impacts of this reduction will be partially offset by using Library Levy resources that would have been used to expand hours and programming to support base operations. For planning and budgetary purposes, the budget assumes that the SPL will not resume full operations until July of 2021, and reduced operations during the first half of the year will also provide some financial savings.
- Seattle Parks and Recreation (SPR) is managing a significant reduction in its overall revenues, including an \$11.4 million (10%) reduction in its General Fund support, \$10.5 million reduction in revenues earned from user fees, and a \$19.3 million reduction in Real Estate Excise Tax (REET), which supports capital investments at SPR. Capital resources from the Park District will be shifted to support operations and minimize the operational impacts associated with the reduced revenues. Nonetheless, there will be significant operational impacts.

## 2021 Proposed Budget Executive Summary

- Five of the City's 26 community centers will be closed in 2021. These closures will provide an opportunity to complete planned capital projects, but will also provide some operational savings.
  - Of the City's 10 pools, only four will remain in operation during 2021.
  - Due to facility closures and reduced capacity due to COVID, there will be a significant decrease in indoor recreation opportunities. SPR hopes to mitigate this by providing outdoor recreation opportunities where possible.
  - SPR staff are being redeployed to support new outdoor recreational programming that will be designed as alternatives to the indoor opportunities that are not available under COVID-19 restrictions.
  - Overall, SPR has assumed that full operations will not resume until mid-year 2021, due to these restrictions.
  - In addition to the operational impacts, the proposed budget significantly reduces major maintenance spending across nearly all of SPR's ongoing capital programs.
- The Seattle Department of Transportation (SDOT) is managing financial pressures from both sides. The pressure is created by a combination of declining revenues (General Fund, Real Estate Excise Tax, and transportation-specific revenues) and unexpected spending pressures (COVID-19 response, emergency snow and ice response from winter 2020, protests, and the failure of the West Seattle Bridge). The total 2021 funding gap of \$85 million will be addressed through \$60 million in spending reductions and a \$25 million interfund loan.
  - Seattle's Human Services Department (HSD) will see an increase in total funding. As highlighted in the earlier section regarding COVID-19 response, there will be increased investments in shelter services and rental assistance. Additional funding will also continue some one-time investments made in 2020. At the same time, 2021 will mark a turning point in the City's approach to funding services for those living without shelter. HSD's budget for addressing homelessness will reflect the establishment of the King County Regional Homelessness Authority (KCRHA) in 2021. Once operational, KCRHA will provide homeless services which have historically been managed by the Human Services Department.

**Fiscal Reserves.** The actions highlighted above will not be sufficient to balance the General Fund for 2021, and additional resources from the General Fund's fiscal reserves will be needed to fully support the proposed 2021 General Fund spending. The City entered 2020 with approximately \$126 million combined in the Rainy Day and Emergency Funds, which constitute the General Fund's fiscal reserves. To make up for 2020 revenue shortfalls, and to support the first half of the \$45 million, 2-year COVID-19 relief plan, these reserves will be depleted by almost \$70 million in 2020. An additional \$52.5 million will be needed in 2021, leaving just \$5 million available going forward. This is a thin margin in the context of the current uncertainties, but it is difficult to balance the very real pressures to address the current crises while also planning for unknown future risks. If circumstances increase financial pressure on the City over the coming year, quick action would be needed to shift resources from some share of the activities proposed for funding in 2021. With the most easily identified discretionary spending now having been eliminated from the budget, such a reprioritization could be very difficult, forcing the reduction in important City services and/or a reduction in personnel costs that could force layoffs. To avoid such risks in the future, it is important to replenish the General Fund's fiscal reserves once the current crises have abated and we return to a pattern of growing revenues.



## 2021 Proposed Budget Executive Summary

***Impacts to the City's Utilities.*** The City's two utilities, Seattle City Light (SCL) and Seattle Public Utilities (SPU), have also had to respond to the impacts of the COVID-19 pandemic and resulting economic downturn. SCL is managing a reduction in revenues associated with a decline in energy demand driven by the current recession. Reductions in operational and capital expenditures will be needed in response, but SCL will continue to prioritize the replacement of aging poles, which have been identified as a potential safety and reliability risk, and its forward-looking investments in support of transportation electrification. For SPU, revenue impacts have been less significant, as reductions in commercial demand have been offset by increased residential demand. Nonetheless, SPU has delayed development of the Utility's Strategic Business Plan to better understand the implications of the COVID-19 pandemic, and shifted its immediate priorities to address the current public health crisis. Both utilities will forego planned rate increases in 2021, SCL freezing rates at 2020 levels and SPU doing the same for water. The utilities have also taken steps to provide financial relief to customers who have encountered difficulty in paying their bills, expanding outreach and enrollment for the Utility Discount Program, and offering deferred payment plans for those who need this relief.



## Race and Social Justice Initiative (RSJI)

### Introduction

This chapter provides background and context for [Race and Social Justice Initiative \(RSJI\)-related budget additions throughout the 2021 Proposed Budget](#).

RSJI is a Citywide effort to end institutionalized racism and race-based gaps in City government. A key component of achieving this goal is the examination of City policies, projects, initiatives and budget decisions to determine how each item impacts different demographic groups in Seattle. Launched in 2004, Seattle was the first U.S. city to undertake an effort that focused explicitly on institutional racism. Since then, King County, and other cities – including Minneapolis, Madison, and Portland – have all established their own equity initiatives. RSJI’s long-term goals are to change the underlying system that creates race-based disparities and to achieve racial equity, as well as to:

- End racial disparities within City government so there is fairness in hiring and promotions, greater opportunities in contracting, and equitable services to all residents;
- Strengthen outreach and public engagement, changing existing services using Race and Social Justice best practices, and improving immigrant and refugee access to City services; and
- Lead a collaborative, community-wide effort to eliminate racial inequity in education, criminal justice, environmental justice, health and economic success.

RSJI works to eliminate racial and social disparities across key indicators of success in Seattle including: arts and culture, criminal justice, education, environment, equitable development, health, housing, jobs, and service equity.

### Mayoral Direction

Soon after her inauguration, Mayor Jenny A. Durkan signed an [Executive Order](#) reaffirming the City's commitment to RSJI and a focus to apply a racial equity lens on actions relating to: 1) affordability, 2) education, 3) criminal justice, 4) environmental justice, 5) transportation equity, 6) labor equity, 7) women and minority business contracting equity, 8) removing internal structural and institutional barriers for City employees, and 9) arts and culture equity. The Executive Order also charged the Mayor’s Office to oversee and coordinate a review of the City’s current implementation of the RSJI and directed department directors, personnel within the Mayor’s Office, as well as the Mayor herself, to participate in implicit bias training.

### Consideration of Race and Social Justice in the Mayor’s Office

Each City department has a “Change Team” – a group of employees that supports RSJI activities and strengthens a department’s capacity to get more employees involved. The team facilitates and participates in discussions on race and racism. These discussions increase individual and group understanding of how racism and other marginalizing factors affect equity and service provision.

Consistent with established practice since the launch of RSJI, all 2021 budget adjustments were screened for RSJ impacts. Departments used the City’s Racial Equity Toolkit (RET) or other tools to assess

## Race and Social Justice Initiative (RSJI)

direct and indirect results of their proposals, and this analysis was then utilized in the decision-making process within CBO and the Mayor's Office.

### Race and Social Justice Impacts in the 2021 Proposed Budget

Despite the economic downturn and uncertainty with the revenue forecast for 2021, significant departmental reductions, minimizing negative impacts on RSJ was a high priority in developing the 2021 Proposed Budget. Departments like the Office for Civil Rights and the Office of Immigrant and Refugee Affairs took much smaller reductions than other departments. In addition, funding was prioritized for investments that would increase RSJ.

This section highlights specific examples of RSJI considerations in the 2021 Proposed Budget changes.

### Taskforce for Investments in the Black, Indigenous and People of Color (BIPOC) Community

\$100 million of ongoing funding is reserved in the Finance General section of the 2021 Proposed Budget for allocation by a taskforce planned to begin in the fall of 2020. The taskforce will focus on investments in the following categories:

- Education opportunity
- Inclusive economy
- Land acquisition/community wealth building
- Climate justice and Green New Deal
- Community safety
- Community supports (safety net)

These funds are an ongoing, annual commitment to this community. After the taskforce recommendations are finalized, the Council will appropriate the funds to the departments responsible for delivery of service.

### DEPARTMENT OF EDUCATION AND EARLY LEARNING

#### **Prenatal to 3 Grant Program**

Based on a recommendation from the Sweetened Beverage Community Advisory Board (CAB), this item adds one-time Sweetened Beverage Tax (SBT) funding of \$1.5 million for a new pre-natal to 3 years old grant program for community-based organizations. DEEL will work closely with the CAB and King County Best Starts for Kids (BSK) to develop the grant program. Some gaps in prenatal-to-3 services have been identified through the BSK work. The CAB may consider identifying ongoing SBT funding in the 2022 budget process.

#### **Childcare Resources and Referrals**

The Mt Baker Allen Family Center is a community resource center co-located with 95 units of permanent supportive and permanently affordable housing in Southeast Seattle. The Center serves families living in or near poverty with a wide array of community-based services and support to shorten and prevent family homelessness and to strengthen vulnerable families, including childcare resources and referrals. This item continues funding for the childcare referral, parent coaching, and other training services. The 2020 Adopted Budget included funding for these services in the Human Services Department budget.

# Race and Social Justice Initiative (RSJI)

## SEATTLE ETHICS AND ELECTIONS COMMISSION

### **Democracy Voucher Increase**

This increase funds the Democracy Voucher program for the 2021 election cycle. It provides the funding needed for voucher payments of up to \$6.8 million, voucher printing and mailing costs, and temporary staffing increases for voucher processing and outreach work. The Democracy Voucher program allows all Seattle residents to participate in the process regardless of their income level. In 2021, the Mayor, City Council positions #8 and #9 (citywide) and the City Attorney will be on the ballot. This is one-time funding for 2021 only.

## DEPARTMENT OF FINANCE AND ADMINISTRATIVE SERVICES

### **Secure Affordable Housing Site**

This action will increase appropriation authority by \$250,000 in the Department of Finance and Administrative Services for operations and maintenance costs for the Office of Housing's Rainer site (formerly the Mount Baker UW Laundry site). In the long term, this site will be used to provide affordable housing and a community hub in the Mount Baker area. More access to affordable housing will help historically underserved populations in the area impacted by rising cost of living in Mt Baker.

### **Expanded Use of the Wheelchair Accessible Services Fund**

This action increases the Department and Finance and Administrative Services budget for the City's Wheelchair Accessible Services Fund by \$1.14 million. Fund revenues are from a surcharge paid on each transportation network company, taxicab and for-hire vehicle trip originating within the Seattle city limits. This proposal anticipates expanding access to wheelchair-accessible taxis helping those who rely on wheelchairs or other mobility-assisted devices in their daily lives. This could also increase business for wheelchair accessible taxis that are driven or operated by people of color.

## HUMAN SERVICES DEPARTMENT

### **Crisis Connections One Call**

This item provides ongoing funding for what was originally a one-time 2019-2020 investment in the One Call single diversion portal operated by the nonprofit organization Crisis Connections.

### **Generations with Pride Senior Program**

This item provides ongoing funding for what was originally a one-time \$180,000 investment to support Generations Aging with Pride, a senior center on Capitol Hill serving the LGBTQ community.

### **Legal Services for DVSA Survivors**

This item provides ongoing funding for what was originally one-time funding for legal representation for survivors of sexual violence. This legal support defends the civil rights and wishes of sexual violence survivors regardless of the criminal and civil judicial systems' procedures and responses. This legal support includes protecting the privacy rights of survivors.

### **Mt. Baker Family Resource Center**

This item continues support for what was originally one-time funding for the Mt. Baker Allen Family Center project. This a community resource center co-located with 95 units of permanent supportive and permanently affordable housing in Southeast Seattle. The Center serves families living in or near poverty with a wide array of community-based services and support to shorten and prevent family homelessness and to strengthen vulnerable families.

### **Critical Incident Community Responders**

## **Race and Social Justice Initiative (RSJI)**

This item makes ongoing the City's one-time 2020 investment in Community Critical Incident Responders, a program operated by the nonprofit Community Passageways. This intervention was developed jointly between HSD and the Seattle Police Department in response to several shootings in the early part of 2020 as a community-based solution to mitigate and prevent shootings.

### DEPARTMENT OF NEIGHBORHOODS

This item continues funding for leased space appropriated in the 2020 3rd Quarter Supplemental Budget Ordinance. Seattle King County Black Lives Matter, in coordination with the City of Seattle and Seattle & King County Public Health, will lease a space for delivery of direct services and the coordination of targeted services toward communities who are disproportionately impacted by the COVID-19 public health crisis. Services will be focused on Black LGBTQIA, non-binary youth and youth adults and other youth and young adults.

### SEATTLE OFFICE FOR CIVIL RIGHTS

#### **Title VI Compliance**

This item adds a half-time position to the Office of Civil Rights (OCR) to implement, monitor, and ensure citywide compliance with Title VI federal grant requirements. Title VI of the Civil Rights Act of 1964 prohibits discrimination under any program or activity receiving federal financial assistance on the basis of race, national origin, and color. Over time, protected classes such as sex, age, and disability were added. Previously, OCR had a dedicated part-time position for Title IV compliance, but the position was abrogated in 2011, and work was reassigned to existing staff. Since then, staff have not had sufficient capacity to meet the demands of the work.

#### **Race and Social Justice Summit**

This item adds funding to OCR's budget for the City's annual Race and Social Justice Summit. Previously, OCR has received funding from the Office of Arts and Culture. The budget adds funding to OCR to ensure a stable funding source for this important work. The summit is open to both City employees and community members.

### OFFICE OF LABOR STANDARDS

#### **Transportation Network Company Fare Share Program**

The Office of Labor Standards (OLS) is responsible for enforcing ordinances related to the Minimum Compensation and Deactivation of Transportation Network Company (TNC) drivers. TNCs classify these drivers as independent contractors and represent that they are exempt from existing minimum labor standards established by federal, state, and local law. A large number of those drivers are immigrants and people of color who have taken on debt or invested their savings to purchase and/or lease vehicles to provide TNC services.

The 2021 Proposed Budget includes the creation of two full-time positions on the OLS enforcement team, as well as appropriations for the outreach and implementation of the TNC ordinances. A new investigator will be responsible for investigating violations of and enforcing the City's labor standards and ordinances, particularly as they relate to TNC drivers and other gig workers. The new enforcement strategist will be responsible for developing case management strategies and investigative approaches for the department's enforcement team, particularly as they relate to the multiple new worker protection ordinances, some of which are the first of their kind in the nation.

# Race and Social Justice Initiative (RSJI)

## OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

### **General Fund Support to Equitable Development Initiative**

The Equitable Development Initiative (EDI) was established in 2016 to provide investments in neighborhoods that support those most affected by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets.

The EDI program is coordinated by the Office of Planning and Community Development and is guided by an external community advisory board representing impacted communities. EDI is normally supported by \$5 million in revenues from the Short-Term Rental Tax (STRT). The 2021 Proposed Budget provides \$3.1 million of General Fund resources to replace Short-Term Rental Tax revenues which are declining due to the COVID crisis. This funding is one-time and budget-neutral to maintain the \$5 million annual funding level.

## OFFICE OF SUSTAINABILITY & ENVIRONMENT

### **Sustainable Communities**

The 2021 Proposed Budget includes \$3.4 million in the Office of Sustainability & Environment to continue a program through the first quarter of 2021 for emergency grocery vouchers to Seattle families in need. The proposed budget also continues the Fresh Bucks Voucher program which provides assistance to those who struggle to afford healthy food. Both these programs provide critical assistance, especially during the COVID-19 pandemic, to Seattle residents with limited incomes and to predominantly BIPOC communities.

### **Environmental Equity**

Despite the difficult budgetary environment, the proposed budget maintains existing programs and initiatives that further environmental equity with a particular focus on predominantly BIPOC and low-income communities. These initiatives include the Equity & Environment Initiative and the Environmental Justice Fund which center policy and programming on the communities most affected by environmental injustice. Also maintained in the proposed budget is the Duwamish Valley Program which addresses healthy environment, parks and open space, community capacity, economic opportunity, mobility and transportation, affordable housing, and public safety in the South Park and Georgetown neighborhoods.

## SEATTLE DEPARTMENT OF HUMAN RESOURCES

### **Equal Employment Opportunity Compliance**

The Seattle Department of Human Resources (SDHR) is responsible for implementing, monitoring, and ensuring that the City of Seattle is compliant with Equal Employment Opportunity and Affirmative Action Program federal grant requirements. Increased funding includes support for a half-time coordinator as well as software required to meet the mandated federal requirements for Title VI and other federal funding.

### **Language Premium Pay**

The City of Seattle is developing a premium pay policy for employees who are assigned to perform bilingual, interpretive, and/or translation review services for the City. SDHR will add a half-time position in the Workforce Equity division to serve as a subject matter expert to departments to help determine employee eligibility for language access service assessment, identify and track bilingual service

## Race and Social Justice Initiative (RSJI)

assignments, and manage data regarding bilingual service assignments and employee language proficiency.

### SEATTLE FIRE DEPARTMENT

#### **Health One Expansion**

This item funds an expansion of the Health One program. These funds will support a second team of two firefighters and one case manager to respond to EMS calls that do not require emergency department transportation (low-acuity calls), to divert patients to appropriate destinations. A second team will enable the program to fully cover core operating hours during weekdays when critical partner services are open, and grow geographic coverage beyond Pioneer Square and Downtown to South Seattle, Ballard and the University District.

Low-acuity conditions affect some of the most vulnerable members of the community. A significant portion of patients are experiencing homelessness, with members of historically disadvantaged communities being more likely to experience homelessness than the general population. Expanding Health One will improve the program's reach and effectiveness.

### SEATTLE MUNICIPAL COURT

#### **Probation Services Reorganization**

Seattle Municipal Court will reorganize probation services to transform pretrial justice by reducing in-person day reporting and moving to a collaborative Community Court model. It will also reduce traditional post-sentence supervision to focus on higher risk charges. The redesign reduces budget by \$1.4 million and cuts probation staff by 13 positions (25% staffing reduction).

There are many contributing factors that lead to racial disproportionality in the criminal legal system. These include the Seattle Police Department's arrest decisions and the Seattle City Attorney's decisions on what cases to prosecute. The Court acknowledges disproportionality exists and are committed to reducing disproportionality in how it works with and affects individuals. In 2019, the Court asked the Vera Institute of Justice to examine the impact of probation policies and practices on racial equity and gender equity as well as client success and well-being. Their analysis and review of best practices informs the redesigned approach, and the Court's commitment to working with partners across the system to reduce racial disproportionality

### SEATTLE PARKS AND RECREATION

The financial shortfalls caused by the COVID-19 pandemic affect both the level of General Fund support and the earned revenues for Seattle Parks and Recreation (SPR). As a result of these funding decreases, SPR had to make significant reductions in the 2021 Proposed Budget. SPR prioritized preserving discrete projects in BIPOC communities as well as services and projects in underserved neighborhoods. Instead, SPR is making significant cuts in its major maintenance program to allow other capital projects to move forward such as the community center stabilization projects at locations in South Seattle and land banked site development at Little Saigon, North Rainier and South Park.

### SEATTLE PUBLIC UTILITIES

#### **Public Hygiene Program**

During 2020, Seattle Public Utilities (SPU) launched a comprehensive public hygiene program for the unsheltered population. As of fall 2020, three mobile hygiene trailers with shower facilities, as well as 15 hygiene stations with portable toilets and handwashing units, have been set up throughout Seattle.



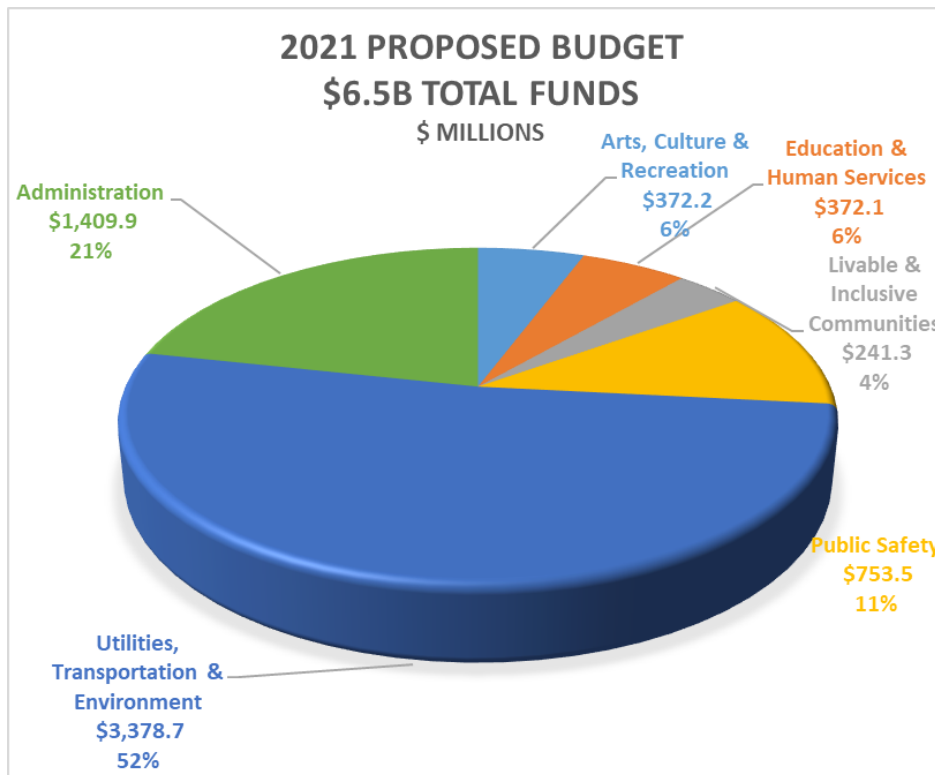
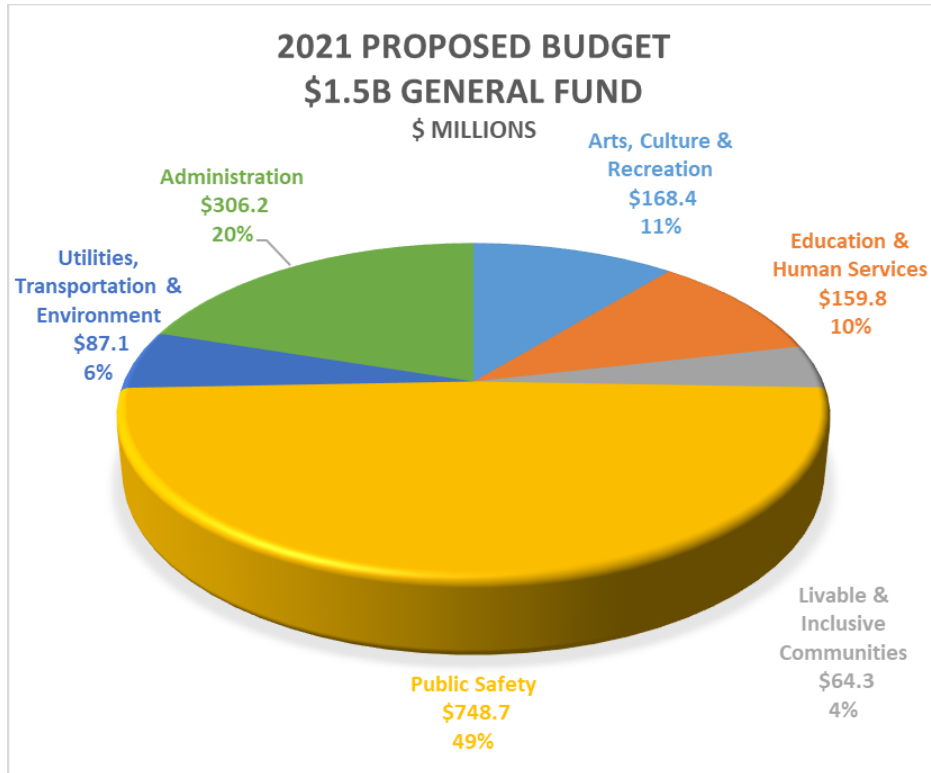
## **Race and Social Justice Initiative (RSJI)**

This program was expedited as an emergency response to the COVID-19 pandemic, given the closures of community centers and other hygiene facilities; it also serves the goals of the Council's 2019 budget add for mobile public hygiene facilities.

The 2021 Proposed Budget funds this program on an ongoing basis by dedicating \$6.3 million in SPU to maintain and expand these public hygiene investments. Although this program provides critical needs related to the pandemic, it also provides for ongoing, unmet hygiene and public health needs for Seattle's unsheltered population. In doing so, it expands the City's services for a population that is disproportionately BIPOC, endures significant economic insecurity, and experiences health inequities. These investments bring homelessness-related spending at SPU to over \$12 million in 2021.



## Summary Charts and Tables



# Summary Charts and Tables

## Expenditure Summary

(In thousands of dollars)

	2019 Actuals		2020 Adopted Budget		2021 Proposed Budget	
	General		General		General	
	Fund	All Funds	Fund	All Funds	Fund	All Funds
<b>Arts, Culture &amp; Recreation</b>						
Office of Arts and Culture	-	14,432	-	15,646	-	14,415
Seattle Center	13,845	44,214	14,544	50,474	16,829	42,800
Seattle Public Library	55,084	91,863	58,884	86,232	54,302	86,912
Seattle Parks and Recreation	100,791	247,652	105,556	261,937	97,263	228,069
<i>Subtotal</i>	<i>169,720</i>	<i>398,162</i>	<i>178,983</i>	<i>414,288</i>	<i>168,394</i>	<i>372,196</i>
<b>Education &amp; Human Services</b>						
Department of Education and Early Learning	13,200	70,329	13,457	105,737	10,786	103,296
Human Services Department	125,338	199,570	141,918	236,000	149,029	268,815
<i>Subtotal</i>	<i>138,538</i>	<i>269,899</i>	<i>155,374</i>	<i>341,737</i>	<i>159,815</i>	<i>372,111</i>
<b>Livable &amp; Inclusive Communities</b>						
Department of Neighborhoods	13,033	13,038	14,702	17,927	14,566	16,039
Office of Hearing Examiner	947	947	1,062	1,062	1,062	1,062
Office for Civil Rights	4,924	4,924	7,055	7,055	5,918	5,918
Office of Economic Development	12,259	12,259	11,436	11,553	13,802	13,864
Office of Housing	630	82,292	6,986	130,651	350	81,986
Office of Immigrant and Refugee Affairs	4,374	4,374	4,379	4,379	3,675	3,675
Office of Labor Standards	7,907	6,008	6,865	6,865	6,226	7,226
Office of Planning and Community Development	10,784	11,331	24,652	30,723	11,184	13,637
Seattle Department of Construction and Inspections	6,970	75,566	8,277	96,179	7,525	97,902
<i>Subtotal</i>	<i>61,828</i>	<i>210,740</i>	<i>85,415</i>	<i>306,395</i>	<i>64,309</i>	<i>241,310</i>
<b>Public Safety</b>						
Seattle Emergency Communications Center	-	-	-	-	18,540	18,540
Community Police Commission	1,546	1,546	1,847	1,847	1,713	1,713
Firefighter's Pension	19,081	17,726	19,099	21,236	19,099	21,020
Law Department	32,030	32,030	34,227	34,227	35,445	35,445
Office of Emergency Management	-	-	-	-	2,484	2,484
Office of Inspector General for Public Safety	1,700	1,700	2,648	2,648	2,914	2,914
Police Relief and Pension	25,165	22,339	25,859	26,633	25,859	26,652
Seattle Fire Department	226,415	226,782	223,943	223,943	246,628	246,628
Seattle Municipal Court	35,208	35,208	36,307	36,307	38,377	38,377
Seattle Police Department	398,003	398,770	406,980	409,112	357,620	359,751
<i>Subtotal</i>	<i>739,148</i>	<i>736,102</i>	<i>750,910</i>	<i>755,953</i>	<i>748,679</i>	<i>753,524</i>

## Summary Charts and Tables

	2019 Actuals		2020 Adopted Budget		2021 Proposed Budget	
	General		General		General	
	Fund	All Funds	Fund	All Funds	Fund	All Funds
<b>Utilities, Transportation &amp; Environment</b>						
Office of Sustainability and Environment	10,163	10,163	5,760	12,479	8,663	14,593
Seattle City Light	-	1,305,069	-	1,432,991	-	1,357,757
Seattle Department of Transportation	43,819	524,895	49,712	738,929	58,649	607,867
Seattle Public Utilities	9,315	1,007,132	11,867	1,351,508	19,820	1,398,465
<i>Subtotal</i>	<i>63,297</i>	<i>2,847,259</i>	<i>67,339</i>	<i>3,535,908</i>	<i>87,132</i>	<i>3,378,683</i>
<b>Administration</b>						
Office of the City Auditor	3,196	3,196	2,080	2,580	2,020	2,520
City Budget Office	7,204	7,204	7,284	7,284	7,145	7,145
Civil Service Commissions	469	469	526	526	523	523
Ethics and Elections Commission	966	4,838	1,095	1,837	1,050	9,468
Finance and Administrative Services*	62,574	290,356	67,211	348,089	66,642	359,585
Finance General**	86,568	218,273	131,226	268,239	177,171	380,948
Seattle Information Technology Department	-	258,972	-	281,803	-	276,433
Legislative Department	16,635	16,635	17,818	17,818	18,032	18,032
Office of the Mayor	6,898	6,898	7,707	7,707	7,440	7,440
Office of the Employee Ombud	347	347	1,279	1,279	733	733
Office of Intergovernmental Relations	2,831	2,831	2,991	2,991	2,811	2,811
Employees' Retirement System	-	241,640	-	21,001	-	8,646
Seattle Department of Human Resources	20,325	293,411	24,795	322,844	22,610	335,621
<i>Subtotal</i>	<i>208,013</i>	<i>1,345,068</i>	<i>264,010</i>	<i>1,283,997</i>	<i>306,178</i>	<i>1,409,906</i>
<b>Total</b>	<b>1,380,544</b>	<b>5,807,229</b>	<b>1,502,031</b>	<b>6,638,278</b>	<b>1,534,507</b>	<b>6,527,729</b>

\*FAS excludes bond funds (20130, 20139 and 20140) and Business Improvement Area funds (BIAs) which are not budgeted.

\*\*For departments that receive General Fund (GF) transfers from Finance General (FG), the GF amount is shown in the department receiving the transfer instead of FG. These departments include: the Office of Labor Standards, Firefighters' Pension, Police Pension, Seattle Public Library and Finance & Administrative Services.



## General Fund Revenue Overview

### City Revenue Sources and Fund Accounting System

The City of Seattle budget authorizes annual expenditures for services and programs for Seattle residents. State law authorizes the City to raise revenues to support these expenditures. There are four main sources of revenues. First, taxes, license fees, and fines support activities typically associated with City government, such as police and fire services, parks, and libraries. Second, certain City activities are partially or completely supported by fees for services, regulatory fees, or dedicated property tax levies. Examples of City activities funded in-whole or in-part with fees include certain facilities at the Seattle Center, recreational facilities, and building inspections. Third, City utility services (electricity, water, drainage and wastewater, and solid waste) are supported by charges to customers for services provided. Finally, grant revenues from private, state, or federal agencies support a variety of City services, including social services, street and bridge repair, and targeted police services.

The City accounts for all revenues and expenditures within a system of accounting entities called “funds.” The City maintains numerous funds. The use of multiple funds is necessary to ensure compliance with state budget and accounting rules and is desirable to promote accountability for specific projects or activities. For example, the City of Seattle has a legal obligation to ensure revenues from utility use charges are spent on costs specifically associated with providing utility services. As a result, each of the City-operated utilities has its own fund. For similar reasons, expenditures of revenues from the City’s various property tax levies are accounted for in separate funds. As a matter of policy, several City departments have separate funds. For example, the operating revenues and expenditures associated with those revenues for the City’s parks are accounted for in the Park and Recreation Fund. The City also maintains separate funds for debt service and capital projects, as well as pension trust funds, including the Employees’ Retirement Fund, the Fireman’s Pension Fund, and the Police Relief & Pension Fund. The City holds these funds in a trustee capacity, or as an agent, for current and former City employees.

The City’s primary fund is the General Fund. The majority of resources for services typically associated with the City, such as police and fire or libraries and parks are received into and spent from one of two funds of the City’s general government operation: the General Fund for operating resources and the Cumulative Reserve Fund for capital resources.

All City revenue sources are directly or indirectly affected by the performance of the local, regional, national, and even international economies. For example, revenue collections from sales, business and occupation, and utility taxes, fluctuate significantly as economic conditions affecting personal income, construction, wholesale and retail sales, and other factors in the Puget Sound region change. The following sections describe the current outlook for the local and national economies, and present greater detail on forecasts for revenues supporting the General Fund and the Cumulative Reserve Fund.

### National Economic Conditions and Outlook

The National Bureau of Economic Research (NBER) officially announced on June 8 that a recession began in the U.S. after the economy peaked in February 2020. The 128-month long expansion from June 2009 to February 2020 is the longest on record (since 1854), it is followed by the deepest but most likely also the shortest recession since World War II. Based on the IHS Markit forecast from July, in 2020 real GDP is expected to fall by 6.1% and payroll employment by 7.9 million jobs; the unemployment rate peaked

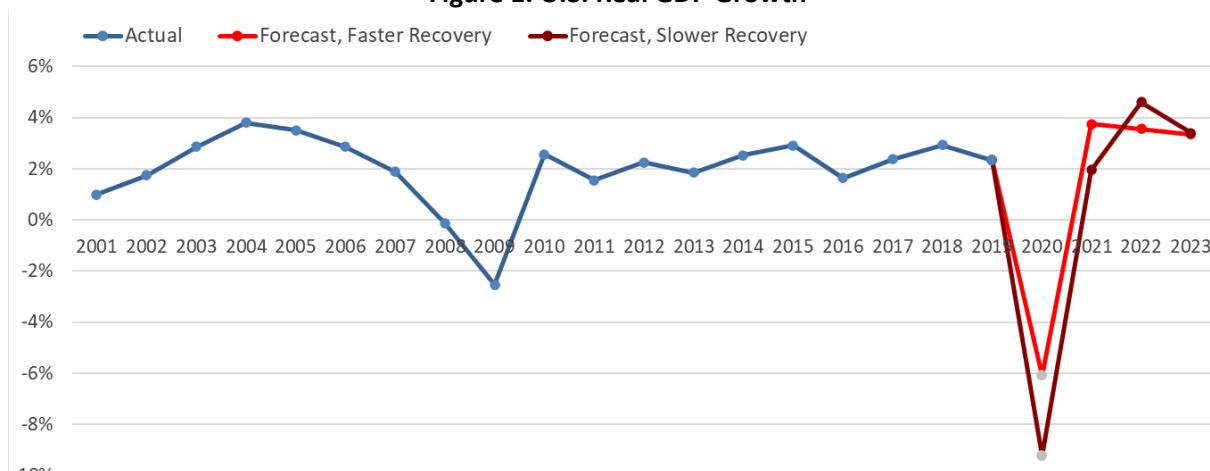
# Revenue Overview

at 14.4% in April 2020. For comparison, in 2009 the real GDP declined by 2.5% and the economy lost 5.9 million jobs; the unemployment rate peaked at 10.6% in January 2010.

Recovery will take years. In the Wall Street Journal Economic Forecasting Survey of 63 economists from August, the median forecast predicts real GDP will reach its 2019 Q4 level in 2022 Q1. In a global survey of 606 CEOs, conducted in June 2020 by The Conference Board, just 11% of CEOs expected a fast V-shaped recovery, while 42% predicted a gradual U-shaped recovery, 32% an L-shaped recovery, and 16% a double-dip W-shaped recovery. And according to a Bank of America Global Fund Manager Survey from early August, just 17% of the 181 participants expected a V-shaped recovery, 31% anticipated a slower U-shaped recovery, and 37% of fund managers predicted a W-shaped recovery.

In response to the economic downturn, the Federal Reserve lowered its benchmark interest rate to 0% to 0.25% in March 2020 and returned to aggressive quantitative easing, increasing its balance sheet by more than \$3 trillion. The U.S. Congress has passed an enormous \$2.2 trillion economic stimulus Coronavirus Aid, Relief and Economic Security (CARES) Act authorizing cash payments, extra unemployment benefits, relief for businesses, support for the health care sector, and state and local government support.

**Figure 1. U.S. Real GDP Growth**

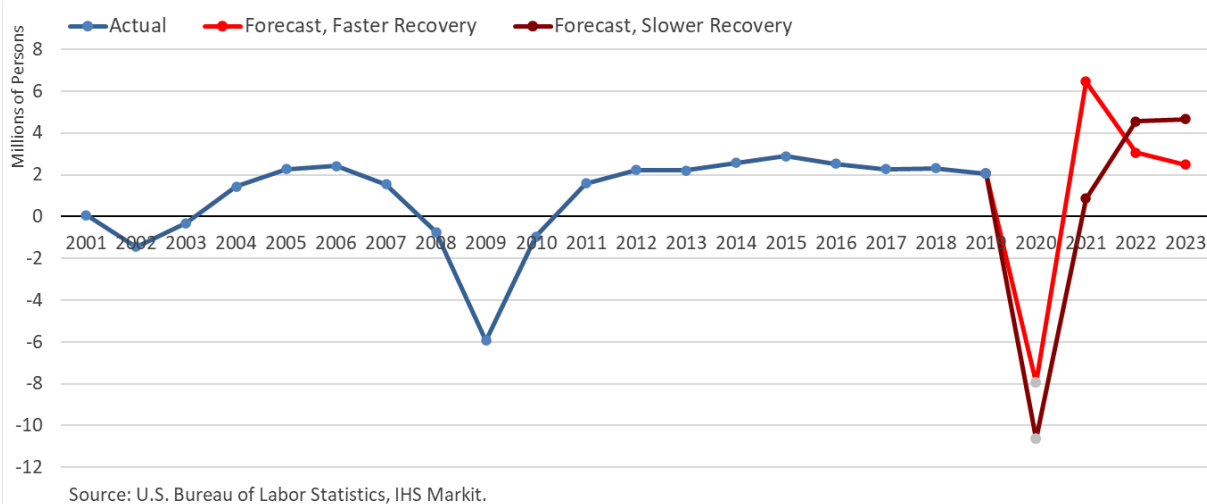


Source: U.S. Bureau of Economic Analysis, IHS Markit.



# Revenue Overview

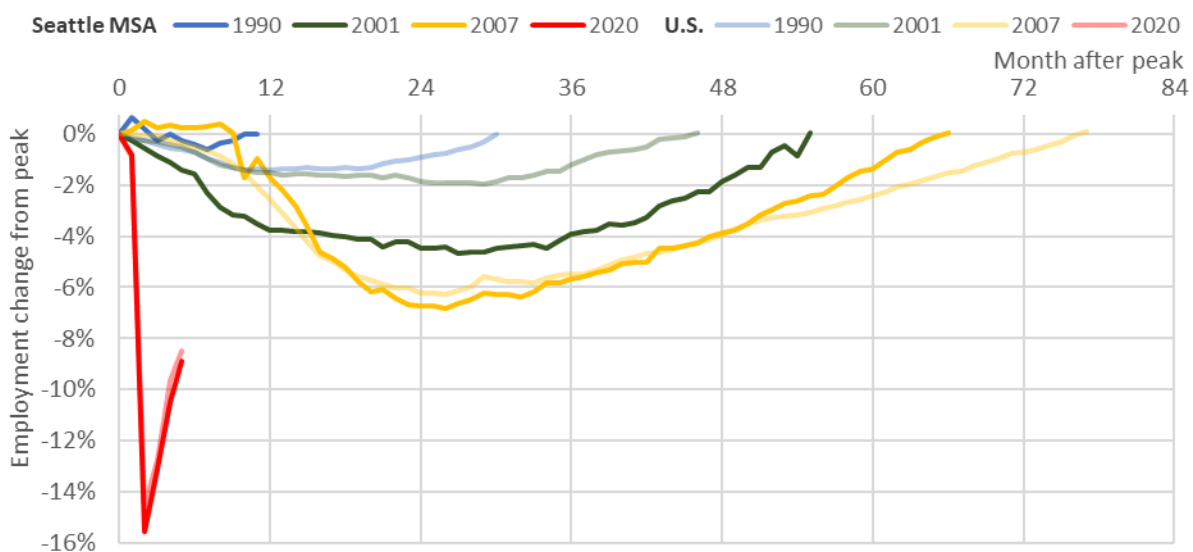
**Figure 2. U.S. Total Nonfarm Payroll Employment**



## Seattle Metropolitan Area Economic Conditions and Outlook

**Labor Market** The regional economy has in the last decade considerably outperformed the U. S. economy in income and employment growth. In February 2020, the seasonally adjusted unemployment rate for the Seattle MSA was just 3.0%, compared to 3.8% for Washington and 3.5% for the U.S. As a result of the stay-at-home orders imposed in March and April, the unemployment rate increased rapidly nationwide and peaked in April 2020, reaching 16.1% in the Seattle MSA, 16.3% in Washington and 14.7% in the U.S. Since then, it has declined somewhat, but in July 2020 it was still highly elevated: 8.5% in the Seattle MSA, 10.3% in Washington and 10.2% in the U.S. The magnitude and the speed at which the job losses occurred is really unprecedented, as shown in Figure 3. Even though the situation improved in the last couple of months, job losses even now exceed the deepest point of the Great Recession.

**Figure 3. Recession Job Losses in U.S. and Seattle MSA**



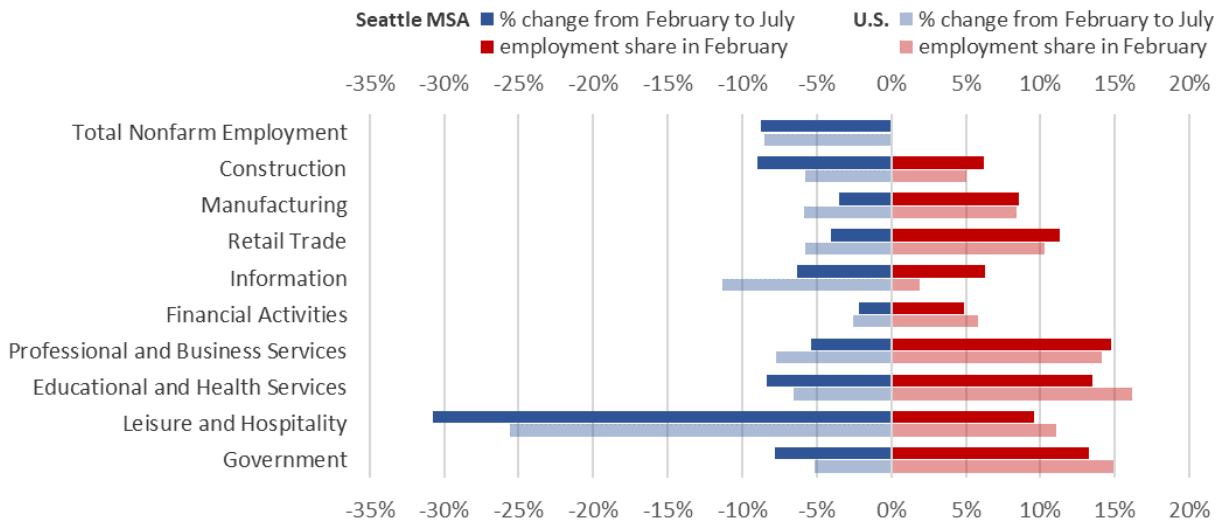
Although virtually all sectors in the Seattle region have seen employment increase in the decade after the Great Recession, the principal driver of growth has been high-technology business. Strong growth in the technology sector has spurred growth in professional and business services, as well as leisure and

# Revenue Overview

hospitality services and health care. Employment growth at these businesses boosted the demand for office space and housing in the city, spurring a construction boom. Payroll employment in the Seattle MSA peaked in February 2020, reaching 2.075 million jobs.

Seattle recovered from both the 1990 and the 2007 recessions much earlier than the U.S. The 2001 recession, after the collapse of the dotcom bubble, hit the region harder and the recovery took much longer. So far, the path of overall employment recovery from the 2020 recession is very similar on the regional and national level. A closer look at the industry sectors in Figure 4 shows where the effects differ considerably. As of July 2020, regional employment in manufacturing, retail trade, information, financial, professional and business services remains deep below February peak levels. These sectors were in general affected much less and they accounted for almost half of the employment in the Seattle MSA, but only for a quarter of the employment decline. On the other hand, regional employment in construction and leisure and hospitality services declined significantly more and is also recovering slower than on the national level. Representing just 16% of total regional employment, the two sectors accounted for 40% of jobs lost and have not recovered yet.

**Figure 4. Change in Employment by Industry in U.S. and Seattle MSA: February 2020 to July 2020**

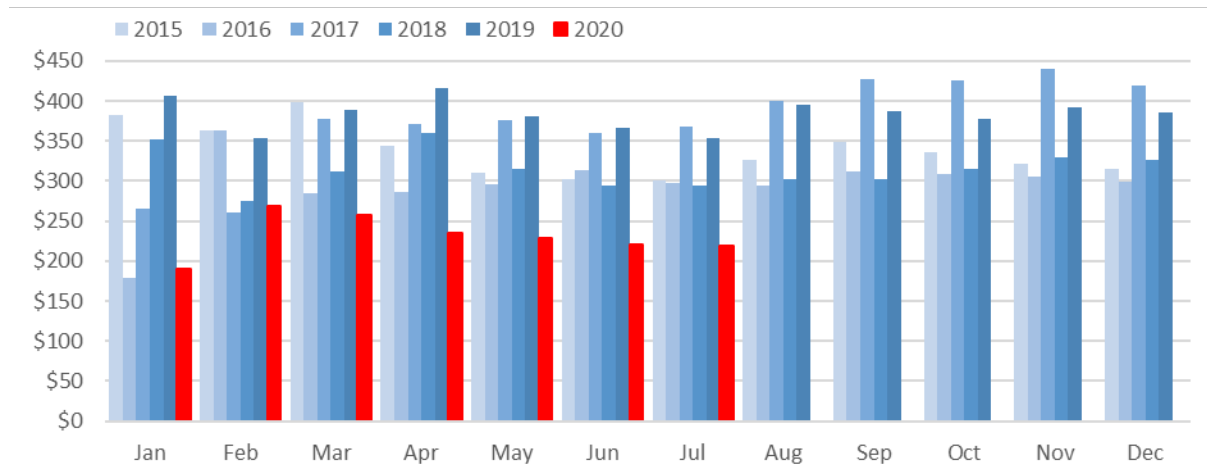


Construction activity is highly cyclical, with periods of strong growth often followed by steep downturns. Seattle experienced a prolonged construction boom in the last ten years. The value of building permits issued by Seattle Department of Construction & Inspections (DCI) increased from on average \$1.82 billion every year between 2000 and 2009 to on average \$3.33 billion every year between 2011 and 2019. As shown in Figure 5, investors appear to be taking a wait and see approach during the pandemic, resulting in a decline in the average monthly value of permits issued. This declined by 38% for the first seven months of 2020 compared to the same period last year, and by about 32% compared to the average for the first seven months of 2015 to 2019. For comparison, after the first seven months in 2009

## Revenue Overview

and in 2010, the average monthly value of permits issued was down 27% and 33% year-over-year respectively.

**Figure 5. Average Monthly Value of Building Permits Issued by Seattle city**



**Inflation** The Great Recession pushed inflation into negative territory in 2009, the first time in 54 years that consumer prices had declined on an annual basis. During the subsequent recovery, inflation has remained subdued, with the U.S. Consumer Price Index for All Urban Consumers (CPI-U) averaging 1.8% per year over the period 2010-2019. Lower consumer demand due to the COVID-19 pandemic put significant downward pressure on prices, the U.S. CPI-U increased by just 1.0% during the 12-month period ending July 2020. Inflation is expected to recover in 2021 and average 2.1% in the next five years.

Local inflation tends to track national inflation because commodity prices and national economic conditions are key drivers of local prices. Seattle inflation has, however, been running higher in recent years due to the region's high housing price inflation. From 2011 to 2019, Seattle CPI-U has grown on average 2.2% each year, compared to 1.8% for the U.S. CPI-U. Average annual housing inflation for this period was 3.9% for Seattle and 2.3% for the U.S. This trend will very likely continue, since the pandemic has increased demand in the housing market, resulting in rising home prices. After a drop to 1.5% in 2020, Seattle area CPI-U inflation is expected to continue to track higher than national inflation and average 2.3% in the next few years.

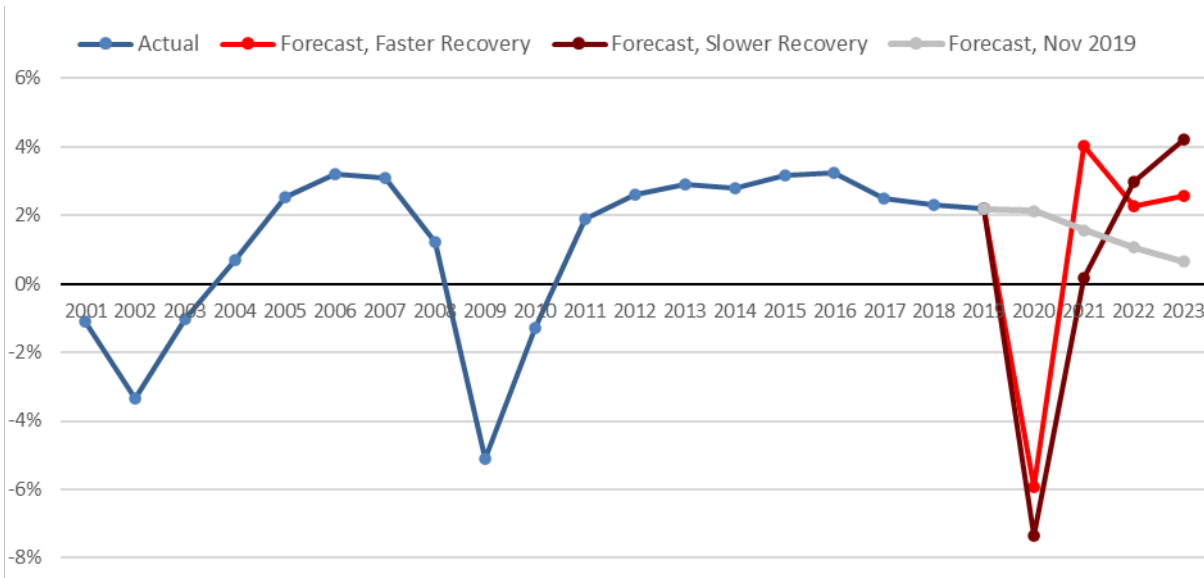
**Regional Economic Outlook** The regional economy and its labor force are well diversified, and with a large share of technology and e-commerce sector employment, the Seattle area has the potential for healthy employment growth once the current problems subside.

Based on the August CBO regional economic forecast, Seattle MD payroll employment is expected to decline in 2020 by 5.9% in the faster recovery scenario and 7.4% in the slower recovery scenario. The recovery will be gradual and take years: the 2019 Q4 peak is reached in the faster recovery scenario in

# Revenue Overview

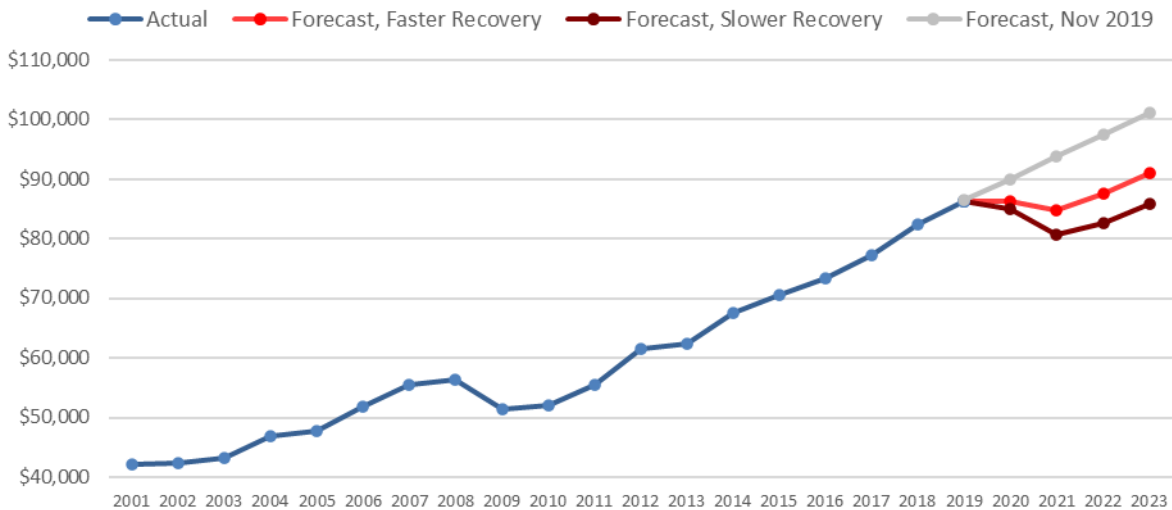
2022 Q4, and in the slower recovery scenario only in 2023 Q4. This would still be a quicker recovery than after the 2007 recession, when employment took five and half years to recover.

**Figure 6. Payroll Employment Growth, Seattle MD**



Personal income per capita is predicted to drop from its peak by 1.8% in the faster recovery scenario and by 6.9% in the slower recovery scenario before resuming growth in 2022.

**Figure 7. Per Capita Personal Income, Seattle MD**



There are several sources of uncertainty and downside risk for the local economy, both in the short- and long-run. Boeing is still struggling to get the 737 MAX approved to resume service after being grounded in March 2019. In addition, the collapse in demand for travel and canceled orders have led Boeing to consider whether to consolidate its two 787 assembly lines, in Washington and South Carolina, into a

## Revenue Overview

single location. Closing the assembly line in Everett where Boeing employs 30,000 workers would have large negative consequences not just for the local aerospace industry, but the local economy as a whole.

Prosperity in the leisure and hospitality sector, local hotels and restaurants, is closely tied to tourism, conventions and cruises. The travel and hospitality industry is a major employer in the region, it is facing a slow recovery from the pandemic, and the long term effects are hard to foresee, given how much they depend on consumers' perception of how safe it is to engage in these activities.

The outlook for the construction sector depends largely on the extent to which employers shift to work from home and the resulting drop in demand for new office space. In addition, there are signs that the pandemic might increase demand for living in the suburbs rather than densely populated city cores, slowing down multifamily housing construction in city centers.

Finally, the payroll expense tax that the Seattle City Council passed in July will add to business costs, possibly slow down the employment recovery, and make Seattle less attractive relative to other cities in the region. Amazon has recently revealed a plan to accommodate 25,000 employees in Bellevue in the next few years, up from 15,000 announced in February. The company said there are no new projects planned for Seattle. This follows the company's decision to sublease rather than occupy the Rainier Square Tower and might suggest an Eastside shift over the next several years. If a regional payroll tax is adopted at a level comparable to the one in JumpStart Seattle, labor demand and job growth will very likely be negatively affected in the whole region.

# Revenue Overview

## City Revenue

The following sections describe forecasts for revenue supporting the City’s primary operating fund, the General Fund, its primary capital funds – the Cumulative Reserve Funds, and two select other funds – the Sweetened Beverage Tax Fund and the Short-Term Rental Tax Fund.

## General Fund Revenue Forecast

Expenses paid from the General Fund are supported primarily by taxes. As Figure 8 illustrates, the most significant revenue source is the property tax.

**Figure 8. 2021 Proposed General Fund Revenue Forecast by Source - \$1,496.3 Million**

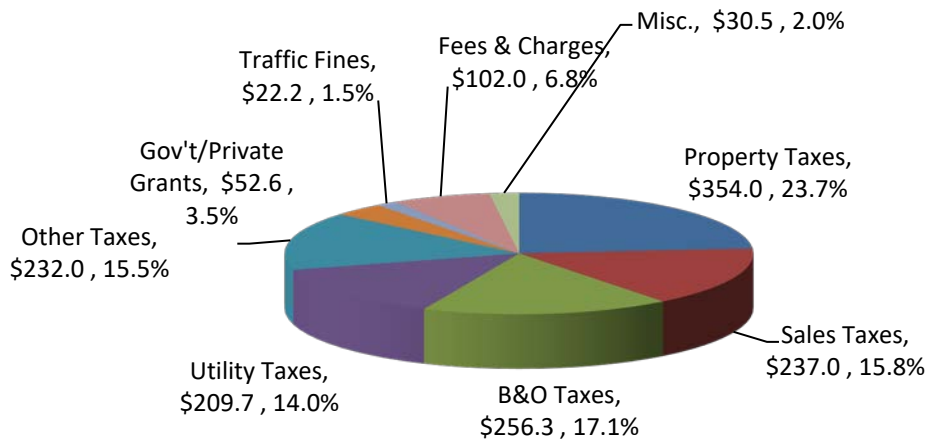
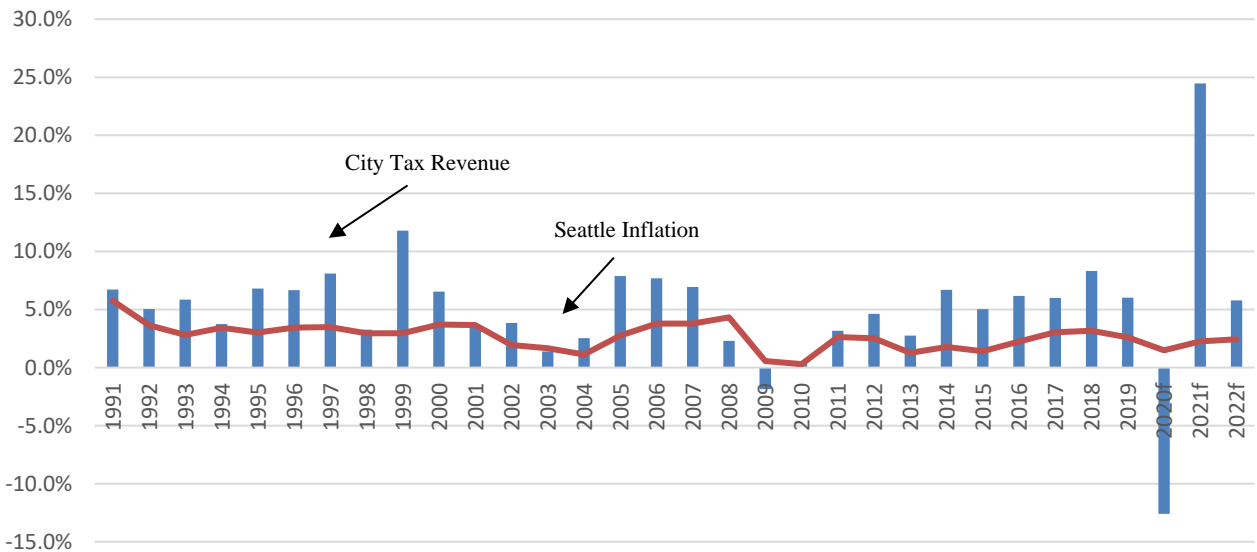


Figure 9 illustrates tax revenue growth compared to inflation. 2021 includes the new Payroll tax.

**Figure 9. City of Seattle Tax Revenue Growth, 1991-2022**



# Revenue Overview

**Figure 10. General Fund Revenue, 2019 – 2022\***  
(in thousands of dollars)

Account Code	Revenue	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
310000	Payroll Tax	-	-	-	214,284	233,911
311010	Property Tax	268,168	277,985	274,740	285,750	297,472
311010	Property Tax-Medic One Levy	52,568	67,100	66,154	68,291	61,978
313010	Retail Sales Tax Use Tax - Brokered	268,955	274,740	212,930	218,371	236,338
313030	Natural Gas	1,502	1,358	1,148	1,296	1,434
313040	Retail Sales Tax - Criminal Justice Business & Occupation	23,006	24,103	18,173	18,637	20,170
316010	Tax (100%)	302,682	296,939	243,788	256,339	275,288
316020	Admission Tax	11,384	11,691	1,284	5,457	-
316070	Utilities Business Tax - Natural Gas (100%)	10,551	11,310	9,392	9,855	10,595
316080	Utilities Business Tax - Solid Waste (100%)	1,907	1,800	1,500	1,500	1,500
316100	Utilities Business Tax - Cable Television (100%)	15,203	14,739	13,900	13,232	12,588
316110	Utilities Business Tax - Telephone (100%)	16,663	18,419	15,571	15,393	14,136
316120	Utilities Business Tax - Steam (100%)	1,307	1,281	1,118	1,160	1,263
316180	Tonnage Tax (100%)	6,426	6,634	5,732	5,983	6,481
317040	Leasehold Excise Tax	6,091	5,500	5,055	5,106	5,361
317060	Gambling Tax	427	475	210	260	320
317090	Short-term Rental Tax	6,845	-	-	-	-
318100	Sweetened Beverage Tax	24,119	-	-	-	-
318210	Heating Oil Tax	-	-	-	800	1,500
318310	Transportation Network Company Tax	-	8,877	-	5,022	11,491
335030	Pleasure Boat Tax	142	125	100	125	125
	<b>Total External Taxes</b>	<b>1,017,947</b>	<b>1,023,075</b>	<b>870,795</b>	<b>1,126,860</b>	<b>1,191,952</b>

\* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

## Revenue Overview

Account Code	Revenue	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
316130	Utilities Business Tax - City Light (100%)	57,310	61,150	55,900	53,616	59,744
316140	Utilities Business Tax - City Water (100%)	34,468	34,936	33,494	32,792	36,555
316150	Utilities Business Tax - Drainage/Waste Water (100%)	53,170	55,420	55,694	59,797	63,459
316160	Utilities Business Tax - City SWU (100%)	22,031	21,502	19,771	21,020	23,408
	<b>Total Interfund Taxes</b>	<b>166,979</b>	<b>173,008</b>	<b>164,859</b>	<b>167,224</b>	<b>183,166</b>
321010	Professional & Occupational Licenses (100%)	7,296	5,384	3,474	4,264	5,350
321100	Business License Fees (100%)	17,821	18,599	14,351	15,090	16,205
321900	Marijuana License Fees	452	548	379	95	95
322030	Fire Permits & Fees	7,571	7,369	6,110	6,055	6,857
322040	Street Use Permits	1,227	1,721	1,597	1,694	1,933
322170	Vehicle Overload Permits Other Licenses, Permits & Fees	219	260	195	225	240
322200		866	1,132	2,173	1,505	2,383
322260	Meter Hood Service Other Non Business Licenses	2,735	4,500	3,825	3,600	4,275
322900		1,213	1,299	738	605	605
	<b>Total Licenses</b>	<b>39,400</b>	<b>40,812</b>	<b>32,841</b>	<b>33,132</b>	<b>37,944</b>
331110	Federal Grants - Other	8,873	1,959	5,059	5,759	4,759
331110	Federal Grants - CDBG Federal Indirect Grants - Other	-	1,794	830	1,080	650
333000		2,065	1,012	2,040	2,377	2,377
334010	State Grants - Other	4,635	4,450	4,339	4,123	4,123
	<b>Total Federal and State Grants</b>	<b>15,573</b>	<b>9,214</b>	<b>12,268</b>	<b>13,340</b>	<b>11,910</b>
335010	Marijuana Excise Tax Trial Court Improvement Account	1,410	1,500	1,350	1,350	1,350
335060		152	165	150	150	150
335070	Criminal Justice Assistance	4,085	3,715	4,100	4,100	4,100
335140	Liquor Excise Tax	4,082	3,750	2,500	4,000	4,000



## Revenue Overview

Account Code	Revenue	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
335150	Liquor Board Profits	5,954	5,950	5,000	5,950	5,950
	<b>Total State Entitlements/Impact Programs</b>	<b>15,682</b>	<b>15,080</b>	<b>13,100</b>	<b>15,550</b>	<b>15,550</b>
337010	Interlocal Agreement	452	-	-	143	-
341060	Copy Charges	72	55	52	60	60
341180	Legal Services	1,675	1,434	1,434	1,700	1,708
341190	Automated Fingerprint Information System (AFIS)	3,865	3,926	3,865	3,926	3,926
341190	Fire Special Events Services	1,872	1,530	650	879	1,450
341190	Personnel Services	-	928	-	1,120	1,118
341220	Animal Shelter Licenses & Fees	2,322	2,532	1,851	1,896	1,991
341220	Other Service Charges - General Government	2,273	766	946	1,327	1,384
341220	Vehicle Towing Revenues	881	650	600	650	650
342010	Law Enforcement Services	12,668	7,201	4,131	9,287	9,466
342050	Adult Probation and Parole (100%)	233	300	160	220	270
342120	E-911 Reimbursements & Cellular Tax Revenue	2,822	3,531	2,797	2,377	2,377
342160	Emergency Alarm Fees	1,743	100	-	935	935
	<b>Total External Service Charges</b>	<b>30,878</b>	<b>22,954</b>	<b>16,486</b>	<b>24,520</b>	<b>25,336</b>
342040	Court Fines (100%)	29,323	27,127	15,931	22,244	24,932
350080	Municipal Court Cost Recoveries (100%)	430	300	179	266	300
	<b>Total Court Fines</b>	<b>29,752</b>	<b>27,427</b>	<b>16,110</b>	<b>22,510</b>	<b>25,232</b>
360010	Interest on Investments	3,652	6,765	3,750	2,125	2,110
360130	Other Interest Earnings	984	450	375	375	375
360290	Parking Meters	38,298	38,578	10,434	23,510	33,777
360900	Other Miscellaneous Revenue	20,527	69,338	68,671	1,190	1,190
	<b>Total Miscellaneous Revenues</b>	<b>63,461</b>	<b>115,131</b>	<b>83,230</b>	<b>27,199</b>	<b>37,452</b>

## Revenue Overview

Account Code	Revenue	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed
341900	Interfund Revenue to City Budget Office	1,989	1,874	1,874	1,701	1,701
341900	Interfund Revenue to HR	17,656	22,304	22,304	18,979	19,785
341900	Miscellaneous Interfund Revenue	24,306	23,878	24,101	23,563	23,564
	<b>Total Interfund Charges</b>	<b>43,951</b>	<b>48,055</b>	<b>48,278</b>	<b>44,243</b>	<b>45,050</b>
341900	Transfer from - Utilities for Council Oversight	541	600	185	778	778
397010	Transfer from - Other Fund	17,125	6,961	3,656	21,020	-
	<b>Total Operating Transfers</b>	<b>17,666</b>	<b>7,561</b>	<b>3,841</b>	<b>21,798</b>	<b>778</b>
	<b>Total General Fund</b>	<b>1,441,289</b>	<b>1,482,317</b>	<b>1,261,808</b>	<b>1,496,377</b>	<b>1,574,368</b>

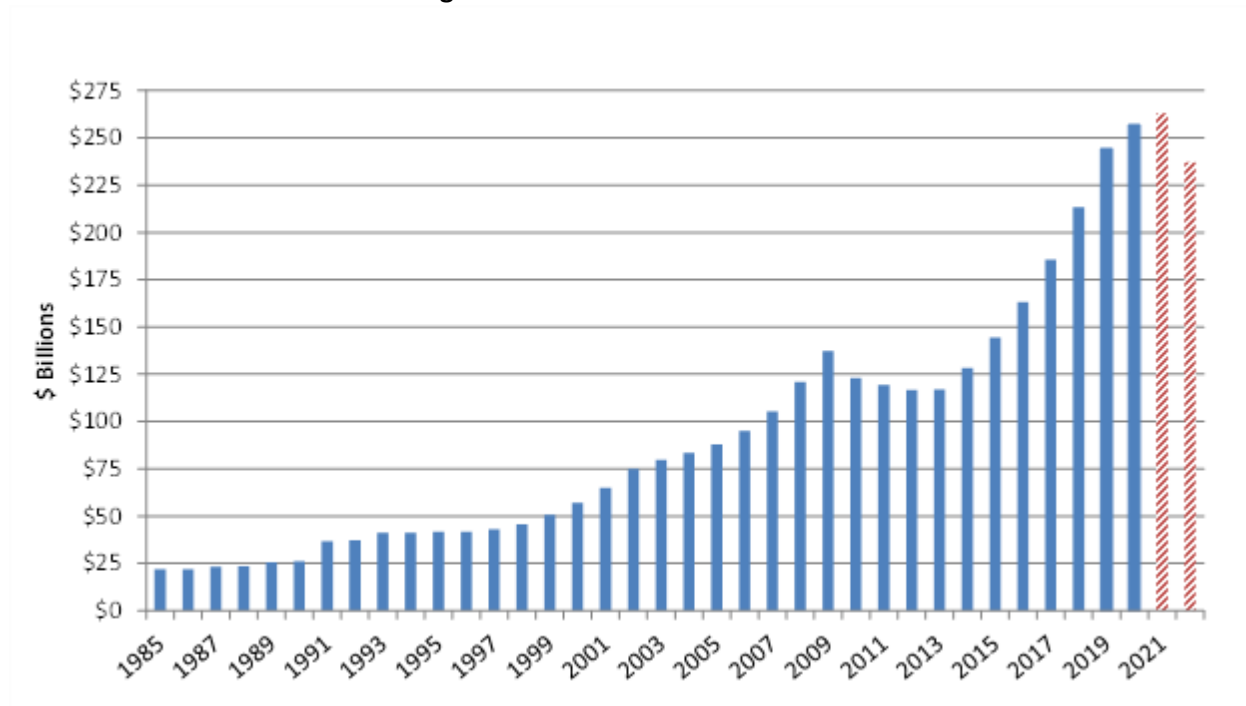
# Revenue Overview

## Property Tax

Property tax is levied primarily on real property owned by individuals and businesses. Real property consists of land and permanent structures, such as houses, offices, and other buildings. In addition, property tax is levied on various types of personal property, primarily business machinery and equipment. Under Washington State law, property taxes are levied by governmental jurisdictions in accordance with annual growth and total rate limitations.

*Assessed Value (AV)* -- Seattle AV growth for the 2020 tax collection year slowed significantly from 14.53% in 2019 to 4.97% in 2020. Growth is expected to slow even further to 2.39% and -9.89% respectively for 2021 and 2022 tax collection years. These decreases in AV will lead to increases in the tax rates and decreases in the amount of revenue the City will receive from the Medic 1/Emergency Medical Services levy (see below).

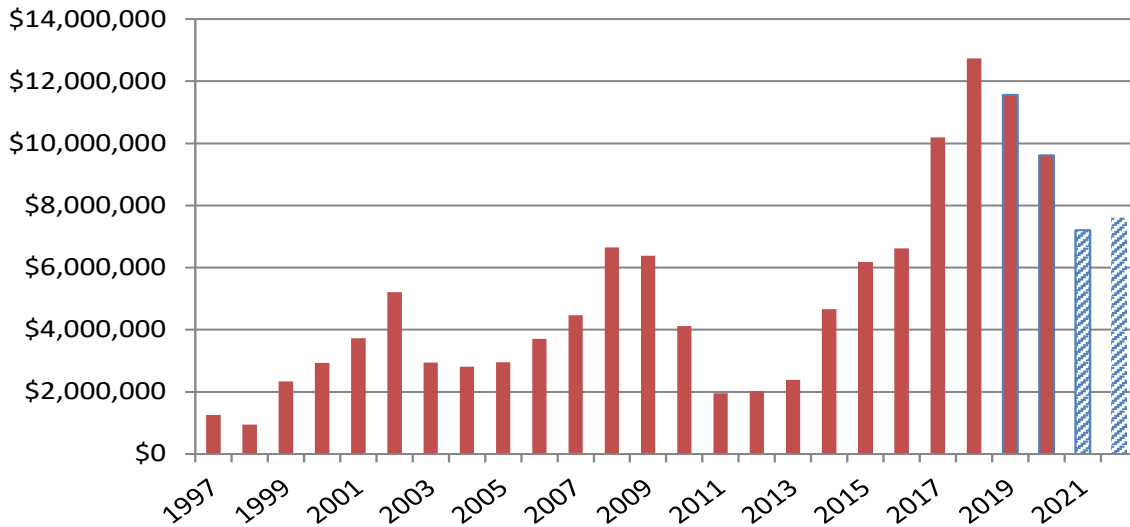
**Figure 11. Seattle Total Assessed Value**



*New Construction* -- In addition to the allowed annual maximum 1% levy growth, state law permits the City to increase its regular levy in the current year by an amount equivalent to the previous year's tax rate times the value of property constructed or remodeled within the last year, as determined by the assessor. The City is receiving \$9.6 million in additional levy revenues from new construction in 2020 based on \$4.66 billion in new construction added to the tax roll. The 2021 Proposed Budget assumes a decrease in new construction value to \$3.39 billion in 2021. These new construction volumes are projected to generate \$7.2 million in 2021 revenue.

# Revenue Overview

Figure 12. Seattle New Construction Property Tax Revenue



**The 2021 Proposed Budget assumes 1% growth plus new construction.** The forecast for the 2021 Proposed Budget’s General Fund (General Purpose) portion of the City’s property tax is a downwardly revised \$274.7 million in 2020 and \$285.7 million in 2021. Additionally, the City is levying approximately \$264.7 million for voter-approved lid lifts in 2020, and \$268.1 million in 2021. All levy lid lift proceeds are accounted for in other funds than the City’s General Fund. Finally, the City is levying \$22.7 million in 2020 and 2021 to pay debt service on voter-approved bond measures.

**Seattle Parks District.** In August 2014, voters approved creation of a Metropolitan Park 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 and whose revenues will not be accounted for in the City’s General Fund. The MPD, per its 6-year spending plan (2015-2020), is levying approximately \$53.3 million in 2020 and \$54.6 million in 2021, the first year under its second 6-year plan (2021-2026).

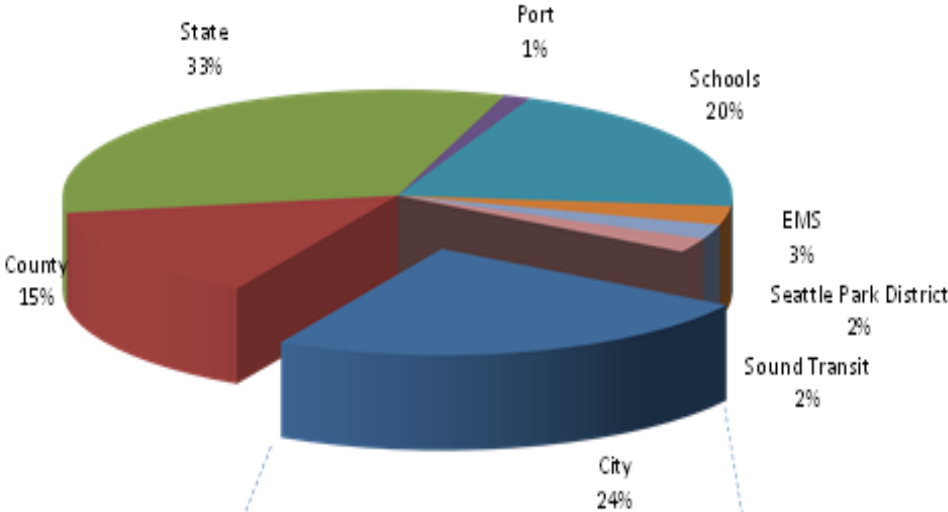
**Medic 1/Emergency Medical Services.** Voters in November 2019 approved a 6-year (2020-2025 collection years) renewal of the Medic 1/EMS levy at \$0.265 per \$1,000 of AV. Seattle’s share of this revenue is based on Seattle’s assessed value multiplied by the County rate. These revenues are recorded in the General Fund and expended by the Seattle Fire Department. This generates a revised \$66.1 million in 2020 and \$68.3 million in revenue in 2021.

Figure 13 shows the different jurisdictions whose rates make up the total property tax rate imposed on Seattle property owners, as well as the components of the City’s 2020 property tax.

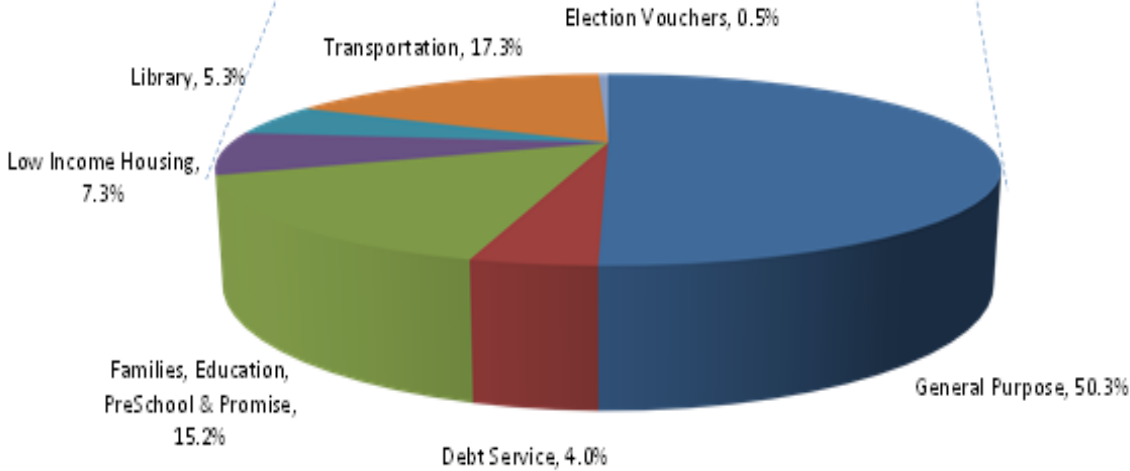
# Revenue Overview

Figure 13.

Components of Total Property Tax Levy for 2020  
(tax rate = \$9.23 per \$1,000 assessed value)



Components of City's Property Tax Levy for 2020  
(tax rate = \$2.22 per \$1,000 assessed value)



# Revenue Overview

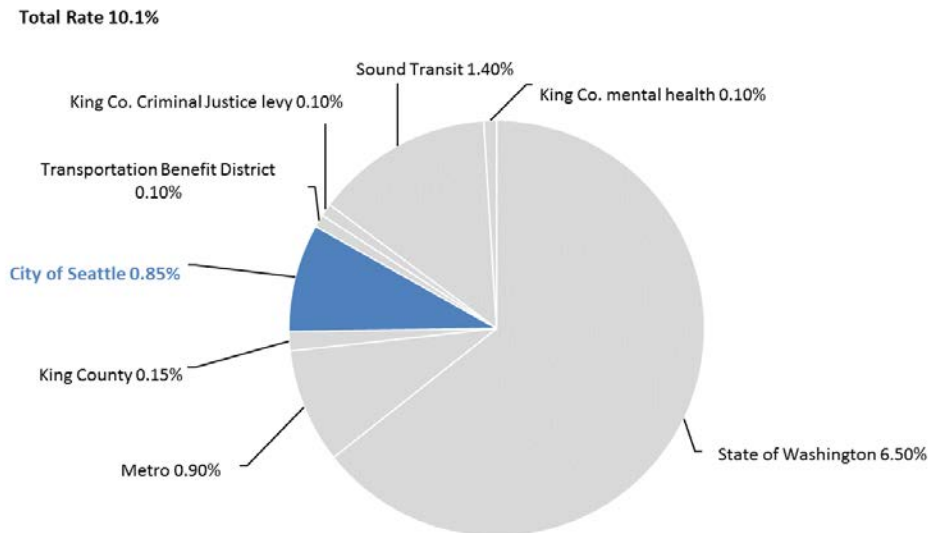
## Retail Sales and Use Tax

The retail sales and use tax (sales tax) is imposed on the sale of most goods and certain services in Seattle. The tax is collected from consumers by businesses which, in turn, remit the tax revenue to the state. The state sends the City its share of the collections each month.

The current sales tax rate in Seattle is 10.1%. The rate was increased to 10.1% on April 1, 2017 by the addition of a voted increase of 0.5% for the Regional Transit Authority (Sound Transit). This followed an increase from 9.5% to 9.6% on April 1, 2015, when a 0.1% sales tax levy for the Seattle Transportation Benefit District was added. Seattle voters approved that increase in November 2014.

The basic sales tax rate of 10.1% is a composite of separate rates for several jurisdictions as shown in Figure 14. The City of Seattle's portion of the overall rate is 0.85%. In addition, Seattle receives a share of the revenue collected by the 0.1% King County Criminal Justice Levy. Revenue collected by the Seattle Transportation Benefit District is used to make transportation improvements in Seattle.

**Figure 14. Sales and Use Tax Rates in Seattle, 2019**



**Sales tax revenue has grown and contracted with the local economy's ups and downs.** Of the City's four major taxes, the sales tax is the most volatile because it is the most sensitive to changing economic conditions. Over half of sales tax revenue comes from retail trade and construction activity, which are very sensitive to changing economic conditions.

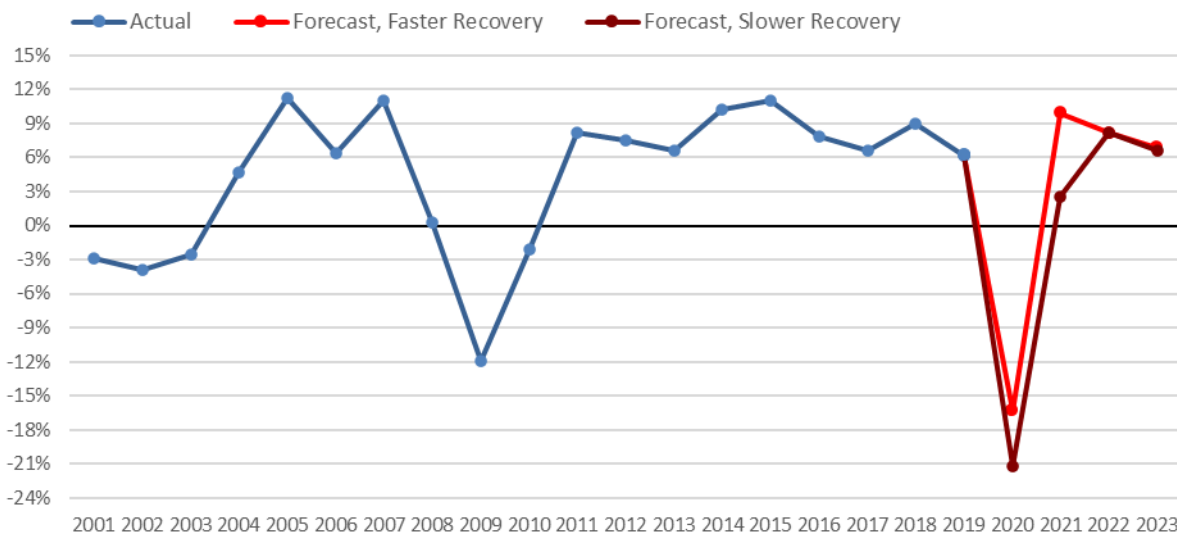
Seattle's sales tax base grew rapidly in the late 1990s, driven by a strong national economy, expansion at Boeing in 1996-1997, and the stock market and technology booms. The recession that followed the bursting of the stock market bubble and the September 11, 2001 terrorist attacks ushered in three successive years of declining revenue. This was followed by four years of healthy growth, 2004–2007, led by a surge in construction activity. That expansion ended in 2008 with the onset of the Great Recession, which caused the largest contraction in the sales tax base in more than 40 years. In a period of five quarters beginning with the third quarter 2008, the sales tax base shrunk by 18.2%. The decline was led by a steep drop in construction along with falling sales in almost every industry.

# Revenue Overview

After hitting bottom in 2010, Seattle’s sales tax base has rebounded strongly, with construction leading the way. Other fast-growing industries include motor vehicle and parts retailing, e-commerce retailing, professional, scientific and technical services, accommodation, and food services. Over the 2011-2018 period sales tax revenue increased on average at an average rate of 8.4% per year.

Sales tax revenue has declined by 15.0% in the first six months of 2020 compared to the same period in the previous year. The biggest decline took place in tax revenue from leisure and hospitality services which fell by 54.6%. The construction sector declined by 13.4% and the trade services sector only by 1.5%, thanks to online sales. Revenue from the rest of the services was lower by 10.1%. The second half of 2020 should see a gradual improvement, but sales tax revenue for the whole year 2020 is still expected to be 16.3% lower year-over-year in the faster recovery scenario and 21.2% in the slower recovery scenario (see Figure 15).

**Figure 15. Annual Growth of Retail Sales Tax Revenue**



## Business and Occupation Tax

Seattle’s principal business tax is the business and occupation (B&O) tax, which is levied on the gross receipts of most business activity that takes place in the city. The B&O tax has a small business threshold of \$100,000, which means businesses with taxable gross receipts below \$100,000 are exempt from the tax. Between January 1, 2008 and January 1, 2016, the City’s B&O tax also included a square footage tax that was complementary to the gross receipts tax. The square footage tax was implemented to offset an expected revenue loss from state mandated changes in the allocation and apportionment of B&O income. Included in B&O tax revenue are tax refunds, audit payments, and penalty and interest payments for past-due tax obligations.

The City levies the gross receipts tax at different rates on different types of business activity, as indicated in Figure 16. Most types of business activity, including manufacturing, retailing, wholesaling, and printing and publishing, are subject to a tax of 0.222% on taxable gross receipts. Services and transporting freight for hire are taxed at a rate of 0.427%. In 2017 and 2018, the City increased B&O tax rates to the maximum allowed under state law. The increase took place in two steps, a roughly two percent increase on January 1, 2017 and an increase of approximately one percent on January 1, 2018. In addition, the special 0.15% rate for international investment management services was eliminated on January 1, 2017.

# Revenue Overview

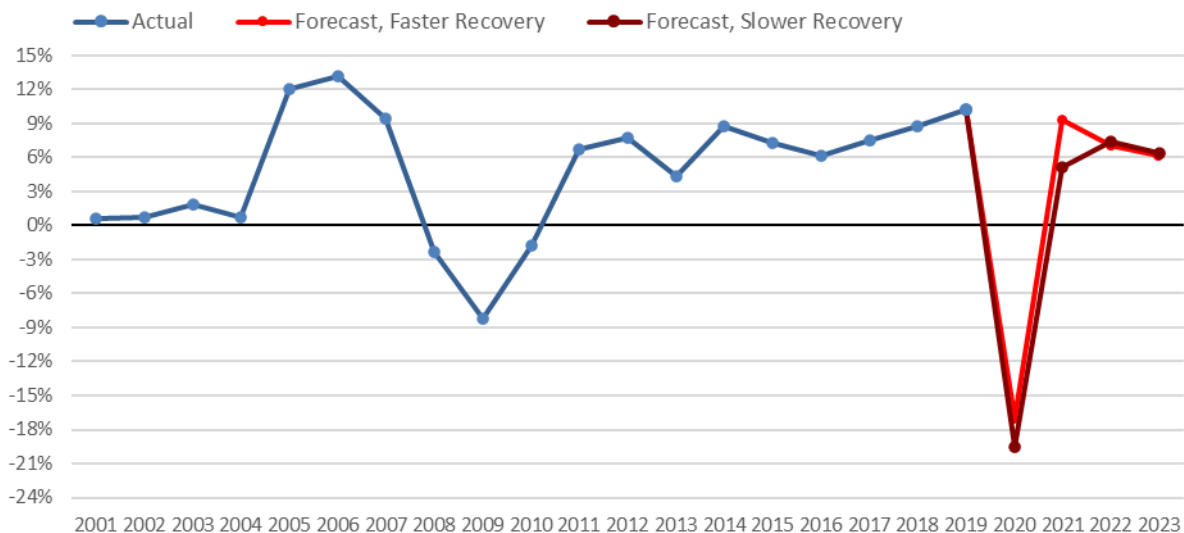
**Figure 16. Seattle Business and Occupation Tax Rates, 2016 – 2020**

	2016	2017	2018-present
Wholesaling, Retail Sales and Services	0.215%	0.219%	0.222%
Manufacturing, extracting	0.215%	0.219%	0.222%
Printing, publishing	0.215%	0.219%	0.222%
Service, other	0.415%	0.423%	0.427%
International investment management	0.150%	NA	NA

Other things being equal, the B&O tax base is more stable than the retail sales tax base. The B&O base is broader than the sales tax base, which does not cover most services. In addition, the B&O tax is less reliant than the sales tax on the relatively volatile construction and retail trade sectors, and it is more dependent upon the relatively stable service sector.

**B&O revenue growth has mirrored the growth of the local economy.** B&O receipts have fluctuated with the economy’s ups-and-downs, rising rapidly during the late-1990s stock market and dot-com boom and the housing bubble of the mid-2000s, going flat from 2001–2004 during the previous decade’s first recession, and falling sharply during the Great Recession (see Figure 17). During the Great Recession the B&O tax base lost 16.8% of its value between first quarter 2008 and second quarter 2010.

**Figure 17. Annual Growth of B&O Tax Revenue**



B&O tax revenue has grown at a healthy pace during the recovery from the Great Recession. Over the 2011-2018 period, revenue increased on average at a 7.2% annual rate. Growth was weak in 2013 because of a drop in the revenue from audit activity and an increase in refund payments, not because of a weakening of tax base growth. Industries growing rapidly during the recovery have been construction, information, real estate, management of companies and enterprises, food services, and accommodation.

The B&O revenue payments for the first two quarters of 2020 are 12.8% lower than in the same period last year. Tax revenue for the whole year 2020 it is expected to decrease by 17.1% in the faster recovery



# Revenue Overview

scenario and 19.5% in the slower recovery scenario. A one-time drop in revenue is expected in 2020 as a result of HB 1059, which changes the due date for annual payments from January 31 to April 15 beginning with 2020 obligations. Since January and February payments are accrued to 2020, but April and May payments are accrued to 2021, this delay in due date lowers the forecasted growth rate for the 2020 B&O tax revenue by roughly 1.5%.

## Utility Business Tax - Private Utilities

The City levies a tax on the gross income derived from sales of utility services by privately owned utilities within Seattle. These services include telephone, steam, cable communications, natural gas, and refuse collection for businesses.

**Natural gas prices remain low.** The City levies a 6% utility business tax on gross sales of natural gas and on sales of steam which has natural gas as an energy source. The bulk of revenue from the natural gas tax is received from Puget Sound Energy (PSE). PSE's natural gas rates are approved by the Washington Utilities and Transportation Commission (WUTC). Another tax is levied on consumers of gas delivered by private brokers. It is also assessed at 6% on gross sales. Spot prices, those paid for delivery in the following month, continue to be low. Temperatures play a key role in gas related revenues and are inversely related to natural gas usage and subsequent tax receipts.

**Telecommunications tax revenues continue to decline.** The utility business tax is levied on the gross income of telecommunication firms at a rate of 6%. Revenue from traditional land-line services has been on a steady decline. This was counteracted by the increasing prevalence of mobile/wireless phones. While new smartphone users have added to the wireless tax revenue base, the increased use of data and internet services which are not taxable have caused declines in the revenue streams.

As more and more wireless phone users are using the devices for data transmission instead of voice or text applications, and telecom companies change their rate plans to respond to this consumer behavior, the City may continue to see tax revenue declines. Some recent court decisions have altered what types of wireless phone calls the City can tax; the City may no longer assess a tax on interstate and international phone calls. There are continued pressures on this revenue stream.

**Cutting the cord is affecting Cable Tax revenues.** The City has franchise agreements with cable television companies operating in Seattle. Under the current agreements, the City levies a 10% utility tax on the gross subscriber revenues of cable TV operators, which accounts for about 90% of the operators' total revenue. The City also collects B&O taxes on miscellaneous revenues not subject to the utility tax. The imposition of a 4.4% franchise fee makes funds available for cable-related public access purposes. This franchise fee is deposited into the City's Cable Television Franchise Fund. Cable revenues have been declining year over year for some time. Increased competition from satellite and streaming services appear to be taking customers away from traditional cable providers. That is expected to continue and will be a drag on revenues.

## Utility Business Tax - Public Utilities

The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water utility. The COVID-induced recession is having a small impact on commercial revenues for the utilities, while residential usage is resilient.

# Revenue Overview

## Other Notable Taxes

**Admission Tax.** The City imposes a 5% tax on admission charges to most Seattle entertainment events, the maximum allowed by state statute. This revenue source is highly sensitive to swings in attendance at athletic events. It is also dependent on economic conditions, as people’s ability and desire to spend money on entertainment is influenced by the general prosperity in the region. The recession has almost completely wiped out admissions tax revenues since March of 2020. The forecast is for a slow recovery in 2021. Beginning in 2022, all admissions tax revenues will be receipted into the Arts & Culture Fund. The Office of Arts and Culture section of this document provides further detail on the office’s use of Arts Account revenue from the admission tax and the implementation of this change.

**New Heating Oil Tax delayed.** Effective September 1, 2020, Council imposed a \$0.236 per gallon tax on heating oil service providers for every gallon of heating oil sold and delivered within Seattle. Council has delayed implementation until July of 2021. This tax is estimated to generate \$800,000 in 2021. The revenues primarily support low-income household oil furnace conversion programs administered by the Office of Sustainability and Environment.

**New Transportation Network Company Tax.** In November 2019, Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. The tax of \$0.57 per trip is owed for all rides originating in Seattle by TNC’s with more than 1 million rides per calendar quarter. Council has reduced the ride threshold to 200,000 rides per quarter effective in October 2020. The first proceeds are not expected until the first quarter of 2021. This tax is estimated to raise \$5.0 million in 2021.

## Licenses and Permits

The City requires individuals and companies conducting business in Seattle to obtain a City business license. In addition, some business activities, such as taxi cabs and security systems, require additional licenses referred to as professional and occupational licenses. The City also assesses fees for public-safety purposes and charges a variety of fees for the use of public facilities and rights-of-way.

In 2005 the City instituted a two-tier business license fee structure. The cost of a license, which had been \$80 per year for all businesses, was raised to \$90 for businesses with worldwide revenues of more than \$20,000 per year and lowered to \$45 for businesses with worldwide revenues less than \$20,000 per year. The City increased the fees for 2015 license renewals to \$110 and \$55, respectively. To provide funding for additional police officers, new business license fee structure took effect for 2017 licenses. Fees increased for businesses that have a taxable income (reported for B&O tax purposes) greater than \$500,000. Fees for all other businesses remain at 2016 levels until 2020. Fee increases were being phased in over a three-year period, 2017–2019, and will increase with inflation annually thereafter.

**Figure 18. Business License Fee Schedule, 2016 – 2021**

Taxable income	2016*	2017	2018	2019	2020	2021
Less than \$20,000	\$55	\$55	\$55	\$55	\$56	\$56
\$20,000 - \$500,000	\$110	\$110	\$110	\$110	\$113	\$114
\$500,000 - \$2 mil.	\$110	\$480	\$480	\$500	\$511	\$515
\$2 mil. - \$5 mil.	\$110	\$1,000	\$1,000	\$1,200	\$1,227	\$1,238
More than \$5 mil.	\$110	\$1,000	\$2,000	\$2,400	\$2,455	\$2,476

# Revenue Overview

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\*2016 fee is based on worldwide gross income, not taxable income.

## Parking Meters/Traffic Permits

As part of the overall response to the Corona virus, the City suspended on-street parking rates as of April 4, 2020. On July 13 the system was restarted with rates set at \$0.50 per hour and are anticipated to increase gradually at intervals as occupancy levels increase with the recovery into 2021. Overall 2020 revenue losses, relative to the 2020 Adopted Budget are anticipated to be on the order of 70%, or about \$28 million. In addition to expectations for rate growth by neighborhood, forecasts for 2021 are also trying to anticipate the loss or additions of paid parking spaces as the Department of Transportation attempts to respond to changing demands on city streets and curb space.

**Street Use and Traffic Permits.** Traffic-related permit fees, such as meter hood service, commercial vehicle load zone, truck overload, gross weight and other permits are projected to generate revenues of approximately \$5.6 million in 2020 and \$5.5 million in 2021. These are revised down from approximately \$6.5 million in the 2020 Adopted Budget.

## Court Fines

Typically, between 50% and 60% of court fine revenues collected by the Seattle Municipal Court are from parking citations written by Seattle Police Department parking enforcement (PEOs) and traffic officers. Fines from photo enforcement in selected intersections and school zones now comprise approximately 35-45% of revenues and 5-10% comes from traffic and other non-parking related citations.

Total 2020 General Fund fines revenues are expected to decrease in the 2021 Proposed Budget to \$15.6 million from \$27.1 million in the 2020 Adopted Budget. 2021 revenues are projected to increase to \$22.4 million. Of this total, Red light camera enforcement revenues (i.e., non-school zone cameras) are anticipated to be \$3.3 million in 2020 and \$3.6 million in 2021. These amounts are fully recognized in the General Fund. In 2021, per the City Council's action for 2018-20 to suspend the prior requirement of transferring 20% of red-light camera revenues to the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund, an estimated \$700,000 is transferred to the SSTPI Fund, bringing the total Red Light Camera revenues to approximately \$4.3 million. Non-camera fine revenues are projected at approximately \$18.8 million in 2021, which is down from 2019 actual receipts of \$23.8 million but an increase from the \$12.4 million expected in 2020.

The 2021 Proposed Budget revises downward school zone camera revenue for 2020 from \$10.6 million to \$2.9 million. This revision is due to school closures with the onset of the Corona virus and delayed implementation of 10 new cameras at 6 schools. 2021 revenues assume in-person instruction and activation of the new cameras effective January 1, 2021. The forecast for 2021 revenues is \$13.2 million. School zone camera revenues are accounted for in the School Safety Traffic and Pedestrian Improvement Fund.

## Interest Income

Through investment of the City's cash pool in accordance with state law and the City's own financial policies, the General Fund receives interest and investment earnings on cash balances attributable to several of the City's funds that are affiliated with general government activities. Many other City funds are independent, retaining their own interest and investment earnings. Interest and investment income

# Revenue Overview

to the General Fund varies widely, subject to significant fluctuations in cash balances and changes in earnings rates dictated by economic and financial market conditions. Rates fell further with the Federal Reserve's actions as a result of the recession. This revenue will remain reduced for the foreseeable future.

## Revenue from Other Public Entities

***Washington State shares revenues with Seattle.*** The State of Washington distributes a portion of tax and fee revenue directly to cities. Specifically, portions of revenues from the State General Fund, liquor receipts (both profits and excise taxes), and motor vehicle fuel excise taxes, are allocated directly to cities. Revenues from motor vehicle fuel excise taxes are dedicated to street maintenance expenditures and are deposited into the City's Transportation Fund. Revenues from the other taxes are deposited into the City's General Fund.

***Criminal Justice revenues are stable.*** The City receives funding from the State for criminal justice programs. The State provides these distributions out of its General Fund. These revenues are allocated on the basis of population and crime rates relative to statewide averages. These revenues have been affected by State budget changes in the recent past and, while not expected, could be affected in future budgets out of Olympia.

***Marijuana related revenues are being shared with local jurisdictions.*** As part of the State's 2016 budget, marijuana related tax revenues are being shared with local jurisdictions for public safety purposes. The state has adopted a complicated allocation of these revenues, but in general only those cities in counties that have legalized marijuana sales will receive excise tax distributions based on both their jurisdictions proportion of marijuana related sales as well as a per capita basis. Because this is a relatively new revenue stream with a growing tax base, the forecast is imprecise.

***State budget restores liquor related revenues to cities.*** Cities in the state of Washington typically receive two liquor related revenues from the State. One is related to the liquor excise tax on sales of spirits and the other is a share in the State Liquor and Cannabis Board's profits accrued from the operation from their monopoly on spirits sales. The State no longer holds the monopoly in liquor sales in the state due to the passing of Initiative 1183 in November of 2011. The initiative guaranteed the cities would continue to receive distributions in an amount equal to or greater than what they received from liquor board profits prior to the implementation of the initiative as well as an additional \$10 million to be shared annually. There was no guarantee concerning liquor excise taxes. In recent budgets the State has eliminated, on a temporary basis, the sharing of liquor excise taxes. The most recent State budget has restored fully the excise tax funding to cities.

## Service Charges and Reimbursements

***Internal service charges reflect current administrative structure.*** In 1993, the City Council adopted a resolution directing the City to allocate a portion of central service expenses of the General Fund to City utilities and certain other departments not supported by the General Fund. The intent is to allocate a fair share of the costs of centralized general government services to the budgets of departments supported by revenues that are largely self-determined. These allocations are executed in the form of payments to the General Fund from these independently supported departments. More details about these cost allocations and methods are detailed in the Cost Allocation section of this budget.

# Revenue Overview

## Interfund Transfers

**Interfund transfers.** Occasionally, transfers from departments to the General Fund take place to pay for specific programs that would ordinarily be executed by a general government department or to capture existing unreserved fund balances. A detailed list of these transfers is included in the General Fund revenue table found in the Funds and Other section. This includes the transfer of school zone camera revenues described under Court Fines above.

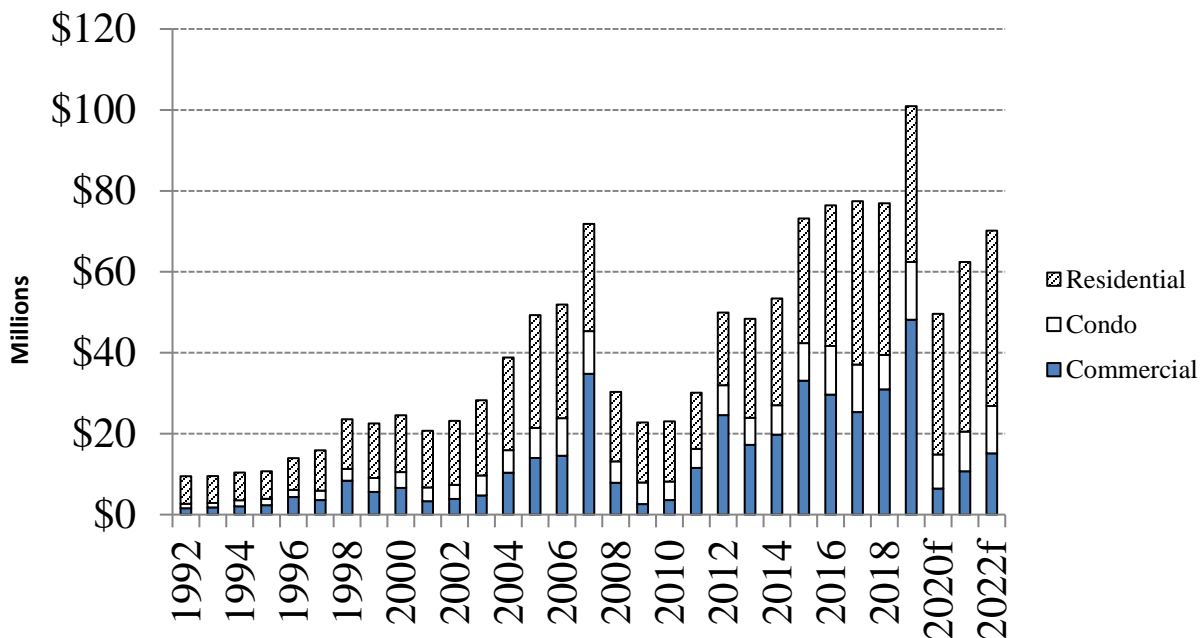
In adopting the 2020 Budget, it is the intent of the City Council and the Mayor to authorize the transfer of unencumbered, unreserved fund balances from the funds listed in the Finance General revenue table to the General Fund.

## Cumulative Reserve Fund – Real Estate Excise Tax

The Cumulative Reserve Fund resources are used primarily for the maintenance and development of City general government capital facilities. These purposes are supported mainly by revenues from the Real Estate Excise Tax (REET), but also, to a lesser degree, by the proceeds from certain property sales and rents, street vacation revenues, General Fund transfers, and interest earnings on fund balances.

The REET is levied by the City at a rate of 0.5% on sales of real estate measured by the full selling price. Because the tax is levied on transactions, the amount of revenue that the City receives from REET is determined by both the volume and value of transactions.

Figure 19. REET Revenues



## Sweetened Beverage Tax Fund

On June 5, 2017, the City Council approved the Sweetened Beverage Tax (SBT) effective January 1, 2018. Distributors of sweetened beverages are liable for the tax of \$0.0175 per fluid ounce of sweetened

## Revenue Overview

beverage distributed into the city of Seattle for final sale to the consumer. The 2021 Proposed Budget includes revenues of \$15.4 million in 2020 revised downward from \$24.3 million in the 2020 Adopted Budget. Restaurant consumption is anticipated to increase somewhat in 2021, increasing these revenues to \$20.7 million. Sweetened beverages include sodas, energy drinks, sweetened juices and teas, sport drinks and ready-to-drink coffee drinks. Revenues will be used to fund educational and food access programs primarily through the Department of Education and Early Learning (DEEL), the Human Services Department (HSD) and the Office of Sustainability and Environment (OSE). Beginning in 2020 these revenues and associated expenditures are moved from the General Fund to the Sweetened Beverage Tax Fund in the City's accounting system.

### Short-Term Rental Tax Fund

Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). The proceeds generated from short-term rental charges in Seattle are distributed to the City of Seattle to support community-initiated equitable development and affordable housing programs. These revenues have been severely affected by the significant reduction in travel due to COVID-19 concerns. The 2021 Proposed Budget assumes 2020 revenues decline from \$10.5 million to \$3.7 million. Some growth is anticipated in 2021 to \$7.3 million. Beginning in 2020 these revenues and associated expenditures are moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system.

# Revenue Overview

**Figure 20. Seattle City Tax Rates**

	2016	2017	2018	2019	2020
<b>Property Taxes (Dollars per \$1,000 of Assessed Value)</b>					
General Property Tax	\$1.47	\$1.35	\$1.25	\$1.25	\$1.17
Families & Education	0.20	0.18	0.16	0.16	0.34
Parks and Open Space					
Low Income Housing	0.12	0.22	0.19	0.19	0.16
Transportation	0.58	0.52	0.45	0.45	0.38
Pike Place Market					
Library	0.11	0.09	0.08	0.08	0.12
Pre-School For All	0.09	0.08	0.07		
Election Vouchers	0.02	0.02	0.01	0.01	0.01
City Excess GO Bond	0.18	0.16	0.14	0.14	0.09
<b>Other Property Taxes related to the City</b>					
Seattle Park District	0.29	0.28	0.23	0.23	0.21
Emergency Medical Services	0.28	0.26	0.24	0.24	0.26
<b>Retail Sales and Use Tax</b>					
	0.85%	0.85%	0.85%	0.85%	0.85%
<b>Transportation Benefit District Sales and Use Tax</b>					
	0.10%	0.10%	0.10%	0.10%	0.10%
<b>Business and Occupation Tax</b>					
Retail/Wholesale	0.215%	0.219%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.215%	0.219%	0.222%	0.222%	0.222%
Printing/Publishing	0.215%	0.219%	0.222%	0.222%	0.222%
Service, other	0.415%	0.423%	0.427%	0.427%	0.427%
International Finance	0.150%	0.423%	0.427%	0.427%	0.427%
<b>City of Seattle Public Utility Business Taxes</b>					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste*	11.50%	14.20%	14.20%	14.20%	14.20%
<b>City of Seattle Private Utility B&amp;O Tax Rates</b>					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste*	11.50%	14.20%	14.20%	14.20%	14.20%
<b>Other Taxes</b>					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Fire Arms Tax (Dollars per weapon)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Ammunition Tax (Dollars per round)	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)			\$0.0175	\$0.0175	\$0.0175

\*Increase effective April 1, 2017





## **Multi-Department Revenue Summary**

In recent years, the City of Seattle has implemented new dedicated revenues for specific purposes in multiple departments. The revenues and expenditures for these multi-department revenues are summarized in the financial plan section of the budget, and additional detail on the expenditure changes in the 2021 Proposed Budget is included below.

This section includes a summary of the following revenues:

Short-Term Rental Tax

Sweetened Beverage Tax

Transportation Network Company Tax

Community Development Block Grant (federal grant used in multiple departments)

### **Short-Term Rental Tax**

The Short-Term Rental Tax (STRT) supports the Equitable Development Initiative (EDI), supportive housing and debt service. The Equitable Development Initiative (EDI) was established in 2016 to provide investments in neighborhoods that support those most impacted by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets. Ordinance 125872 states that the Office of Planning and Community Development (OPCD) should receive an annual STRT allocation of \$5 million annually to provide EDI grants to outside organizations. However, short-term rental tax revenues are in decline due to the COVID-19 pandemic and will drop from about \$10.5 million annually to \$7.35 million in 2021. Therefore, the proposed budget utilizes \$3.14 million of General Fund revenues to supplement a \$1.86 million allocation of STRT in OPCD's budget for EDI grants. In addition, the proposed budget allocates \$3.3 million of STRT for permanent supportive housing investments in the Human Services Department and \$2 million for debt service payments on low-income housing.

### **Sweetened Beverage Tax**

Sweetened Beverage Tax (SBT) revenues are expected to partially rebound in 2021 after a large decline in 2020. In 2021, SBT revenues are expected to come in at \$20.8 million. Although this revenue forecast remains lower than 2019 collections by over \$3 million, the Proposed Budget largely maintains SBT-funded programming at existing levels. The budget also includes a one-time \$1.5 million increase to DEEL's budget for a new grant program for community organizations providing prenatal-to-3-year-old services. This program comes out of a recommendation from the SBT Community Advisory Board (CAB). DEEL will work closely with the CAB on implementation of the grant program. The Fresh Bucks program, which was expanded in 2020, will maintain this expansion on a permanent basis. Moreover, grant programming for community healthy food access will be consolidated in the Department of Neighborhoods (DON) which will launch the Healthy Fund Food program that was put on hold through 2020.

## **Transportation Network Company (TNC) Tax**

On September 19, 2019, Mayor Jenny A. Durkan announced a proposed tax on rides with Transportation Network Companies (TNCs) that originate in the City of Seattle. Legislation submitted with the 2020 Proposed Budget exacted the tax, adopted a spending plan for the proceeds, appropriated 2020 revenues, and enacted driver protections. The City Council passed this legislation in November 2019. In 2020, projected revenues from the tax have been severely reduced due to the COVID-19 crisis-related drop in TNC trip volume. Trips fell from 6.8 million in Quarter 2, 2019, to 811,950 in Quarter 2, 2020. In the first quarter since the tax's effective date, there were no qualifying taxpayers and therefore no revenue generated. Given the significant drop in trips and the anticipated gradual trip recovery, projected revenues from the tax are uncertain. The anticipated 2021 revenue is down 75% from the original forecast. This revenue estimate assumes the taxpayer eligibility threshold is changed via proposed ordinance from 1,000,000 or more rides in the prior quarter down to 200,000 or more rides in the prior quarter.

In the 2021 Proposed Budget, the Department of Finance and Administrative Services (FAS) is responsible for maintaining the accounting and tax infrastructure necessary to implement and enforce the tax. The Office of Labor Standards (OLS) is responsible for enforcing the TNC Minimum Compensation and Deactivation ordinances. OLS will also receive appropriations to stand up the Dispute Resolution Center (DRC), pending CBO certification of sufficient tax revenues. Finally, the Seattle Department of Transportation will receive an appropriation of \$1,500,000, pending the City collecting enough revenue to: 1) fund fixed costs for TNC tax implementation and administration in FAS and OLS; 2) pay back loans for 2020 expenditures, and; 3) fund the DRC.

## **Community Development Block Grant (CDBG)**

### **Funding Source Overview**

In 2017, as part of the implementation of a new enterprise-wide financial management system, the Community Development Block Grant (CDBG) Fund (17810) was dissolved and budget was distributed to various other funds in alignment with the direct fund model. The Human Services Department is the City department which acts as custodian for all grants from the U.S. Department of Housing and Urban Development, including CDBG funding. However, CDBG is a relatively flexible funding source and is used by many City departments.

### **Budget Overview**

In the 2021 Adopted Budget, CDBG funds are distributed to departments and projects as detailed on the following page. All projects are subject to federal CDBG eligibility requirements, and for some projects final eligibility has not yet been determined. The 2021 project plan now includes an investment in the services provided by the Mt. Baker Family Center, as well as a note that funds supporting services previously provided by HSD will now be part of the City's contribution to the King County Regional Homelessness Authority.

Department	Title	2021 CDBG
HSD	Human Services Admin & Planning	\$1,203,841
	Homeless Services (KCHRA subrecipient grants)	\$3,151,628
	Homeless Services (KCHRA admin)	\$24,600
	Mt Baker Family Resource Center	\$345,502
	Minor Home Repair	\$449,917
	<b>HSD Total</b>	<b>\$5,175,488</b>
OH	Home Repair Revolving Loan Program, including activity delivery costs (staffing)	Revolving Loan Fund balance (minimum \$255,462)
	Homebuyer Assistance Revolving Loan Program	Revolving Loan Fund balance
	Office of Housing Admin & Planning	\$160,972
	Rental Housing Preservation and Development Revolving Loan Program	RLF balance (minimum \$490,278)
	<b>OH Total</b>	<b>\$160,972</b>
OED	Small Business Support	\$1,363,675
	COVID-19 Round 3 Small Business Grants	\$1,000,000
	<b>OH Total</b>	<b>\$2,363,675</b>
OIRA	Ready to Work Program	\$650,200
OPCD	Equitable Development Initiative	\$430,000
Parks	Seattle Conservation Corp Park Upgrades	\$808,000
<b>Total</b>		<b>\$9,588,335</b>

Expected resources 9,588,335  
Balance **\$0**



## City Fiscal Reserve Funds

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

### Emergency Fund

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

Prior to 2017, the City's practice had been to fully fund the emergency reserve to this maximum limit. In 2017, the City modified the existing financial policies for the EMF to establish a minimum balance of \$60 million, and to adjust that minimum each year with the rate of inflation. This policy struck a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs.

Due to the 2020 COVID-19 pandemic and related economic downturn, the City's revenue forecasts are significantly reduced from prior expectations. Additionally, the City will continue to realize significant expenses to address the emergency into 2021. Due to the magnitude of the ongoing emergency, it will not be possible the City to meet the fund balance requirements for the Emergency Fund in the near future. City policy was amended in 2020 to require that the City return to making contributions as soon as is practically possible after a severe event requiring deep spending from the reserve.

In response to the ongoing COVID-19 emergency, the City anticipates withdrawing \$19.8 million from the EMF during 2020. For the 2021 Proposed Budget, the City draws \$47.1 million from the EMF, reducing the reserve balance to \$0.1 million in 2021.

### Revenue Stabilization Fund

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

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

In response to 2020 COVID-19 pandemic and related economic downturn, the City anticipates withdrawing \$29.0 million from the RSF in 2020. The 2021 Proposed Budget draws \$25.7 million from the RSF, reducing the reserve balance to \$6.0 million in 2021.



## City Bond Issuance and Debt Service

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

### Unlimited Tax General Obligation Bonds

The City may issue Unlimited Tax General Obligation (UTGO) Bonds for capital purposes if a proposition authorizing their issuance is approved by 60% of the voters in an election in which the number of voters exceeds 40% of the voters in the most recent general election. Payment of principal and interest is backed by the "full faith and credit" of the City. This means that the City commits itself to include in its property tax levy an amount that is sufficient to pay principal and interest on the bonds. Property taxes levied to pay debt service on UTGO bonds are not subject to the statutory limits in state law on the taxing authority of local governments, which is why UTGO bonds are "unlimited" (see the "Property Tax" section of the "Revenue Overview" for a description of statutory limits on property tax rates and growth). However, state law does limit the amount of UTGO bonds that can be outstanding at any time to 7.5% of assessed valuation of property in the city: 2.5% for open space and park facilities, 2.5% for utility purposes, and 2.5% for general purposes. As of December 31, 2019, there were approximately \$263 million in UTGO bonds outstanding.

### Limited Tax General Obligation Bonds

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

The City also guarantees debt issued by the Pike Place Market Preservation and Development Authority, the Seattle Indian Services Commission, the Seattle Chinatown/International District Preservation and Development Authority, and the Museum Development Authority. As of December 31, 2019, the guarantees totaled \$36.3 million out of \$820.5 million outstanding LTGO debt. Guarantees count against the City's LTGO debt capacity.

### Revenue Bonds

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

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

## Forms of Debt Authorized by State Law

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

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

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit <sup>1</sup>	Outstanding 12-31-19 <sup>1</sup>
<b>Unlimited Tax General Obligation Bonds (UTGO)</b>					
Parks & Open Space	Yes	Property Tax	2.5% of AV	\$6.1 Billion	\$0
Utility	Yes	Property Tax	2.5% of AV	\$6.1 Billion	\$0
General Purposes	Yes	Property Tax	1.0 % of AV <sup>2</sup>	\$2.9 Billion	\$262 Million
<b>Limited Tax General Obligation Bonds (LTGO)</b>		Taxes and Other Revenues	1.5% of AV <sup>2</sup>	\$3.7 Billion	\$774 Million <sup>3</sup>

<sup>1</sup> As of 12/31/19, assuming the latest certified assessed value of \$244.9 billion, issued on February 25, 2019 for taxes payable in 2019.

<sup>2</sup> The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.

<sup>3</sup> Includes \$36.3 million of PDA debt guarantees.

## City Debt Management Policies and Bond Ratings

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

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

## 2021 Projected Bond Issues

In 2021, the City expects to issue approximately \$206 million of limited tax general obligation (LTGO) bonds for a variety of purposes. Table 2 lists the financed projects and other details of the financing plan. Bond proceeds will be deposited into the 2021 Tax Exempt and Taxable Multipurpose Bond Funds. City departments responsible for all or portions of projects listed in Table 2 will then draw money from this fund as appropriated to implement the projects. The appropriation authority for using these bond funds are in the respective departments' sections of this budget.



**Table 2: 2021 Multipurpose LTGO Bond Issuance Costs - Informational Only (\$1,000s)**

<i>Project</i>	<b>Capital Cost</b>	<b>Approx. Par Amount (1)</b>	<b>Max. Term</b>	<b>Approx. Rate</b>	<b>Debt Service Adopted 2021</b>	<b>Debt Service Estimated 2022</b>	<b>Debt Service Funding Source</b>
Seattle Municipal Tower Elevator Rehab	8,500	8,755	10	2.75%	181	1,013	FAS Rates
Fire Station 31	11,283	11,621	20	3.75%	327	836	REET
Human Capital Management System	7,500	7,725	8	2.75%	159	1,089	FAS & IT Rates
Computing Services Architecture	6,430	6,623	8	2.75%	137	934	IT Rates
Data and Telephone Infrastructure	11,503	11,848	8	2.75%	244	1,670	IT Rates
Criminal Justice Information System Projects	10,000	10,300	8	2.75%	212	1,452	General Fund
Alaskan Way Main Corridor	10,000	10,300	20	3.75%	290	741	CPT-2.5% (2)
Overlook Walk and East-West Connections Project (Taxable)	4,260	4,388	20	4.25%	140	330	CPT-2.5% (2)
West Seattle Bridge Immediate Response (Taxable)	100,000	103,000	20	4.25%	3,283	7,748	REET
Aquarium Expansion (Taxable)	9,000	9,270	20	4.25%	295	697	REET
Pike Place Market (Taxable)	6,000	6,180	10	3.25%	151	734	Bond Interest and Redemption Fund
Various Transportation Projects	22,000	22,660	4	1.00%	170	7,305	Move Seattle Levy
<b>Total</b>	<b>206,476</b>	<b>212,670</b>			<b>5,589</b>	<b>24,549</b>	

(1) Includes 3% for costs of issuance and pricing adjustments.

(2) Receipts from additional 2.5% commercial parking taxes.

**2021 Multipurpose LTGO Fund Issuance Costs - Informational Only (\$1,000s)**

<b>Approx. Par Amount</b>	<b>Issuance Costs &amp; Pricing Adjustments</b>	<b>Issuance Cost Proposed for 2021</b>
\$212,670	3%	\$6,194

**2021 Debt Service**

In 2021, debt service associated with outstanding LTGO bond issues as well as the planned 2021 bond issuances is expected to be approximately \$103.9 million. Appropriation authority for debt service costs are in the respective departments' sections of this budget. The Debt Service Appendix lists debt service amounts by paying fund.



## Selected Financial Policies

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

### Budgetary Basis

- The City budgets on a modified accrual basis. Property taxes, sales taxes, business and occupation taxes, and other taxpayer-assessed revenues due for the current year are considered measurable and available and, therefore, as revenues, even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, penalties, and miscellaneous revenues are recorded as revenues when they are received in cash since this is when they can be accurately measured. Investment earnings are accrued as earned.
- Expenditures are considered a liability when they are incurred. Interest on long-term debt, judgments and claims, workers' compensation, and compensated absences are considered a liability when they are paid.

### Appropriations and Execution

- The adopted budget generally makes appropriations for operating expenses at the budget control level within departments, unless the expenditure is from one of the General Fund reserve accounts, or is for a specific project or activity budgeted in the General Subfund category called Finance General. These projects and activities are budgeted individually.
- Capital projects programmed in the CIP are appropriated in the budget at the program or project level. Grant-funded activities are controlled as prescribed by law and federal or state regulations.
- Within the legally adopted budget authorizations, more detailed allocations, as approved by CBO, are recorded in the City's accounting system, called SUMMIT, at the lowest levels of each department's organizational structure and in detailed expenditure accounts. Throughout the budget year, CBO monitors revenue and spending performance against the budget to protect the financial stability of the City.
- In accordance with Washington state law, any unexpended appropriations for operating or ordinary maintenance expenditures automatically lapse at the close of the fiscal year, except for any appropriation continued by ordinance. Unexpended appropriations for capital outlays remaining at the close of the fiscal year are carried forward to the following year, except for any appropriation abandoned by ordinance.

### Budget Transfers

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

## Selected Financial Policies

### Debt Policies

- The City of Seattle seeks to maintain the highest possible credit ratings for all categories of short- and long-term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives.
- The City will reserve \$100 million of legal limited tax (councilmanic) general obligation debt capacity, or 12% of the total legal limit, whichever is larger, for emergencies. The 12% reserve is now significantly greater than \$100 million.
- Except in emergencies, net debt service paid from the General Subfund will not exceed 9% of the total General Fund budget. In the long run, the City will seek to keep net debt service at 7% or less of the General Fund budget.

### General Fund - Fund Balance and Reserve Policies

- State law allows the City to maintain an emergency reserve at a maximum statutory-authorized level of 37.5 cents per \$1,000 of assessed property value in the city. The City's previous practice had been to fully fund the emergency reserve to this maximum limit. However, over the past several years assessed values have undergone significant growth and are expected to continue at a rate that far outpaces the projected City's revenue growth rate. In 2017 the City modified the existing financial policies for the Emergency Subfund (ESF) to establish a minimum balance of \$60 million, and to adjust that level each year with the rate of inflation. This implies that the ESF would continue to grow, but at somewhat lower rate than under the previous policy. This policy change strikes a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs.
- Annual contributions of 0.50% of forecasted tax revenues are automatically made to the Revenue Stabilization Account of the Cumulative Reserve Subfund (commonly referred to as the "Rainy Day Fund").<sup>1</sup> In addition, 50% of any unanticipated excess General Subfund fund balance at year's end is automatically contributed to the Rainy Day Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the Rainy Day Fund exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the Rainy Day Fund via ordinance. Expenditures from the Rainy Day Fund require the approval of a majority of the members of the Seattle City Council and must be informed by the evaluation of out-year financial projections.

### Other Citywide Policies

- As part of the Mayor's budget proposal, the Executive develops a revenue estimate that is based on the best available economic data and forecasts.
- The City intends to adopt rates, fees, and cost allocation charges no more often than biennially. The rate, fee, or allocation charge structures may include changes to take effect at

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

## Selected Financial Policies

specified dates during or beyond the biennium. Other changes may still be needed in the case of emergencies or other unanticipated events.

- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.
- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.
- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.



# Office of Arts and Culture

Randy Engstrom, Director

(206) 684-7171

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

## Department Overview

The Office of Arts & Culture (ARTS) envisions a city driven by creativity that provides the opportunity for everyone to engage in diverse arts and cultural experiences. The office promotes Seattle as a cultural destination and invests in Seattle's arts and cultural sector to ensure the City provides a wide range of high-quality programs, exhibits and public art. ARTS includes eight programs: Cultural Partnerships, Communications and Outreach, Equity and Youth, Cultural Facilities Operations, Public Art, Artwork Conservation, Administrative Services, and Cultural Space. These programs are supported by two funding sources: the Arts and Culture Fund, which is funded through the City's admission tax revenues, and the Municipal Arts Fund, which is supported by the 1% for Arts contributions from Capital Projects.

The **Cultural Partnerships** Program invests in cultural organizations, youth arts programs, individual artists and community groups to increase residents' access to arts and culture, and to promote a healthy cultural sector in the city. The Cultural Partnerships program offers technical assistance and provides grants to arts and cultural organizations throughout the city.

The **Communications and Outreach** Program works to ensure greater community access to arts and culture through annual forums and award programs by showcasing community arts exhibits and performances at City Hall and King Street Station, and by developing materials to promote Seattle as a creative capital. This program also works on innovative ways to reach out to communities about the opportunities of the department.

The **Cultural Space** Program provides resources to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions. The program exists to preserve, create and activate cultural square footage in the city of Seattle; to work with artists and arts organizations to strengthen their role in charting the future of their creative spaces; and to work with developers and builders to incorporate arts and culture into new projects.

The **Cultural Facilities Operations** Program (formerly named the Langston Hughes Performing Arts Institute Program) provides operational support for Langston Hughes Performing Arts Institute, a cultural facility that provides rental spaces and technical assistance, and that works in partnership with LANGSTON, a non-profit organization, to present classes, performing arts academies, programs and events, with the goal of providing quality cultural programs with educational components that meet the needs of the African American community. This program also supports the operation and programming of the King Street Station. This includes a rotating gallery opened to the public. Programming is submitted by the community and reviewed by a community advisory group. This program also provides technical assistance to applicants and selected programs.

The **Equity and Youth** Program invests in teaching artists, educators and organizations that are working toward a stronger more vibrant creative youth culture. ARTS does this through funding, professional development, school and community arts partnerships, arts education initiatives (The Creative Advantage), and career-connected learning in the arts and creative industries. The program also supports arts and cultural learning and events for our city's young people.

The **Public Art** Program integrates artists and their ideas in the design of City facilities, manages the City's portable artworks collection and incorporates art in public spaces throughout Seattle. This program is funded through the 1% for Art program, which by ordinance requires eligible City capital projects to contribute 1% of their budgets to the Municipal Arts Fund for the commission, purchase and installation of public artworks.

## Office of Arts and Culture

The **Artwork Conservation** Program supports the City of Seattle's Public Art investment in permanent art. This program provides professional assessment, conservation, repair, and routine and major maintenance of artwork for the City's approximately 400-piece permanently sited art collection.

The **Administrative Services** Program provides executive management and support services for the office; engages in Citywide initiatives; supports the Seattle Arts Commission (a 16-member advisory board that advises the office), the Film and Music Commission (a 21-member advisory board), Mayor, and City Council on arts programs and policy; and promotes the role of the arts in economic development, arts education for young people, and cultural tourism. Funding within this program also covers basic department overhead costs, including office space, human resources, and IT.

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	14,432,059	15,646,051	14,415,375
<b>Total Operations</b>	<b>14,432,059</b>	<b>15,646,051</b>	<b>14,415,375</b>
<b>Total Appropriations</b>	<b>14,432,059</b>	<b>15,646,051</b>	<b>14,415,375</b>
Full-Time Equivalents Total*	35.09	39.09	39.09

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

### Budget Overview

The Office of Arts & Culture (ARTS) is funded by Admission Tax revenue and the 1% for Art Program. This funding supports arts-related programs and capital expenditures to keep artists living and working in Seattle, builds community through arts and cultural events and the placement of public art, and increases arts opportunities for youth. ARTS commits to an anti-racist work practice that centers the creativity and leadership of people of color – those most impacted by structural racism – to move toward systems that benefit us all.

In 2020 and 2021, ARTS' Admission Tax budget is based on revenue collected two years prior (e.g. 2020's budget is based on the amount of Admission Tax collected in 2018). The lack of events in 2020 due to COVID-19 meant that the department would face very steep cuts for 2021-2022 to manage the revenue losses that would hit the Arts and Culture Fund in 2022. To address this shortfall, beginning in 2022, ARTS' Admission Tax budget will switch from appropriating based on revenue collections two years prior to appropriating based on projected collections in the same year as the City receives them. This change greatly reduces the size of the cuts needed for the Arts and Culture Fund to maintain a positive balance, assuming events return in 2022. Shifting to concurrent year funding will also bring Arts and Culture Fund budgeting practice in line with that of the General Fund.

This shift also means the Arts and Culture Fund operating reserve must increase in size to provide an adequate cushion for future downturns when the revenue shortfall will be experienced immediately and there will not be two years' lead time to develop a response. The 2021 Proposed Budget includes legislation to revise the Arts and Culture Fund financial policies to specify a larger reserve that scales as ARTS' budget changes.

In the post-COVID-19 world, Admission Tax revenue is expected to be lower in the coming years than previously projected. Along with the rest of the City, ARTS will need to do less operationally to maintain fiscal balance. The 2021 Proposed Budget reduces ARTS' Admission Tax expenditures by \$1.5 million relative to the 2020 Adopted Budget. To minimize impacts on the community, ARTS undertook a thorough and democratic process relying on discussion with staff, who are closest to the marginalized communities ARTS focuses on serving, and sought community feedback in designing this package of reductions.



## Office of Arts and Culture

### Incremental Budget Changes

#### Office of Arts and Culture

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>15,646,051</b>	<b>39.09</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(83,587)	-
Baseline Adjustments for Personnel Costs	77,874	-
<b>Proposed Operating</b>		
Activations Reductions	(70,751)	-
Art in Parks Reduction	(237,069)	-
City Artists Project Reduction	(180,000)	-
Creative Advantage O&M Reduction	(88,500)	-
Creative Industries Reductions	(62,500)	-
Cultural Facilities Fund Reductions	(500,000)	-
Cultural Partnerships Reduction	(2,051)	-
Funding for Custodial Services	74,336	-
History Link Support Reduction	(45,000)	-
King Street Station Programming and Facilities Reduction	(45,000)	-
King Street Station Security	(20,000)	-
Langston Hughes Facility Operating Reductions	(15,896)	-
Langston Organization Support Reduction	(40,000)	-
Leadership and Administration Reductions	(150,000)	-
Neighborhood and Community Arts Reduction	(52,000)	-
NHL Annual Art Investment	175,000	-
Professional Development Reductions	(22,700)	-
Recurring Events	(12,000)	-
Reduction to Internal City Equity Projects	(23,500)	-
Seattle Together COVID-19 Response Position Support	66,922	-
Shift of Funding of Public Art Program Manager	19,440	-
VERA Support Reduction	(5,000)	-
<b>Proposed Technical</b>		
Operating Revenue	-	-
Shift of Funding of City's RSJI Summit	(20,000)	-
Citywide Adjustments for Standard Cost Changes	31,306	-
<b>Total Incremental Changes</b>	<b>\$(1,230,676)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$14,415,375</b>	<b>39.09</b>

# Office of Arts and Culture

## Description of Incremental Budget Changes

### Baseline

#### **Adjustment for One-Time Budget Changes**

Expenditures	\$(83,587)
Revenues	\$1,498,709

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget: on the expenditures side, \$50,000 support for an African American museum; \$50,000 for expanding Coyote Central to the Lake City neighborhood; \$15,000 support for free online access to Seattle's historical resources; and a \$31,413 cut (a three-month delay on hiring) to a communications position. The one-time revenue changes were a contribution to the Municipal Arts Fund balance (\$1,743,285), use of \$144,576 in Arts and Culture Fund balance, and \$50,000 each of General Fund moneys transferred to the Arts and Culture Fund for the African American museum and Coyote Central expansion spending.

#### **Baseline Adjustments for Personnel Costs**

Expenditures	\$77,874
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This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### **Activations Reductions**

Expenditures	\$(70,751)
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This is a 65 percent reduction in support for unplanned arts and culture opportunities or pilot programming.

#### **Art in Parks Reduction**

Expenditures	\$(237,069)
Revenues	\$(237,069)

This item eliminates the budget for the Art in Parks program. ARTS works with Seattle Parks and Recreation (SPR) to support activations of park spaces through arts and cultural activities proposed and implemented by local artists and community. SPR provides funding for these small grants and ARTS administers the grants. Due to COVID-19 budget impacts, SPR will not be able to support these grants so the program will be eliminated for 2021.

#### **City Artists Project Reduction**

Expenditures	\$(180,000)
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This reduction recognizes a shift in timing of grants that would have happened in 2021 but occurred 2020 instead. In 2020, ARTS used budget savings to issue grants to artists (known as "City Artists") that normally would have been granted in 2021. The goal was to get funding into vulnerable communities earlier during a crisis. Because these grants were issued in 2020, the 2021 funding is not needed.

## Office of Arts and Culture

### **Creative Advantage O&M Reduction**

Expenditures \$(88,500)

This change is a 14 percent reduction to the Creative Advantage program, an arts education initiative in partnership with Seattle Public Schools. This item includes reduced funding for external evaluation, professional development for classroom educators and teaching artists, panel costs to add partners to the Community Arts Partner roster, travel and conference costs, and a small reduction for schools to partner with arts organizations.

### **Creative Industries Reductions**

Expenditures \$(62,500)

This item reduces the Creative Industries budget by 42 percent and will impact the Seattle Music Commission's Career-Days event, the Office of Film and Music's "The Mixer" networking event, and the Northwest Folklife's (NWFL) career-connected learning pilot program. NWFL is expected to fill in this \$25,000 gap (a 13 percent decrease) with fundraising.

### **Cultural Facilities Fund Reductions**

Expenditures \$(500,000)

This item reduces the Cultural Facilities Fund grant program from \$1,000,000 to \$500,000. ARTS will not be holding a Cultural Facilities Fund Grant funding round in 2021 because very few community organizations indicated an interest in applying for capital improvement funds at this time.

### **Cultural Partnerships Reduction**

Expenditures \$(2,051)

This item will reduce panelist stipends.

### **Funding for Custodial Services**

Expenditures \$74,336

This item funds custodial services for the ARTS office and public space at King Street Station. Sanitation of the office and public space is critical, especially in a public health crisis.

### **History Link Support Reduction**

Expenditures \$(45,000)

This item reduces funding for the cultural organization History Link from \$50,000 to \$5,000, an amount commensurate with other comparably sized cultural organizations that receive ARTS funding.

### **King Street Station Programming and Facilities Reduction**

Expenditures \$(45,000)

This item reduces expenditures for new King Street Station programming. In part, these reductions are made possible by the closure of the facility due to COVID-19. By staggering the programming calendar, and because of the extensive closure in 2020 and 2021 due to COVID-19, pre-selected programs will extend into 2022, and reduce the need for funding to select new programs.

## Office of Arts and Culture

### King Street Station Security

Expenditures \$(20,000)

This item reduces funding for a security contractor. ARTS was able to negotiate new security contract at a lower rate.

### Langston Hughes Facility Operating Reductions

Expenditures \$(15,896)

This reduction only impacts Langston Hughes Performing Arts Institute (LHPAI) facilities management. All programming at LHPAI is funded and operated by nonprofit partner Langston.

### Langston Organization Support Reduction

Expenditures \$(40,000)

This item reduces funding to Langston from \$400,000 to \$360,000. The non-profit Langston was established to fund and create programming for the Langston Hughes Performing Arts Institute (LHPAI). The partnership established in 2018 between ARTS and Langston to create programming for LHPAI was based on the expectation that Langston would start to receive less funding once it was established and able to begin fundraising.

### Leadership and Administration Reductions

Expenditures \$(150,000)

This item reduces funding for general office support and flexible resources by 32 percent. This reduction includes elimination of professional development funds to support employee training in the department.

### Neighborhood and Community Arts Reduction

Expenditures \$(52,000)

This item eliminates funding for the Neighborhood & Community Arts (NCA) grant program. This program supports recurring festivals or events that promote arts and cultural participation, celebrate diversity, build community connections, and enhance the visibility of neighborhoods or cultural communities through arts and culture. The groups supported by NCA could also be eligible for grants like the Department of Neighborhoods' Neighborhood Matching Fund.

### NHL Annual Art Investment

Expenditures \$175,000

Revenues \$175,000

As part of the agreement signed with the City, NHL Seattle will provide \$175,000 annually for arts and cultural purposes on Seattle Center campus. These funds will support the activation of the campus, and specifically the area around the Arena, with cultural activity. ARTS will partner with Seattle Center and the Uptown Cultural District to develop specific plans for the funding.

### Professional Development Reductions

Expenditures \$(22,700)

This item reduces funding for professional development for City staff and community partners who work with the Youth Development program by 30 percent.

# Office of Arts and Culture

## Recurring Events

Expenditures \$(12,000)

This item is a 17 percent reduction to funds that support the Mayor's Arts Awards, Out to Lunch Summer Concert series, and Visit Seattle.

## Reduction to Internal City Equity Projects

Expenditures \$(23,500)

This item is a 24 percent reduction in funding for partnerships with other City departments that build racial equity in areas such as the environment, community engagement, community development and workforce. ARTS prioritized funding for community programs over funding for internal City projects. Funding for the Creative Equity Fund, which supports BIPOC-led organizations implementing community-centered, arts and culture-based strategies to dismantle structural racism, will be maintained in full.

## Seattle Together COVID-19 Response Position Support

Expenditures \$66,922

This item adds funding to support a temporary position housed at Department of Neighborhoods (DON) that will work on the Seattle Together program. The Seattle Together project is a COVID-19 recovery initiative aimed at fostering belonging in the city and is vital to the long-term economic and social recovery of our region. DON and ARTS are partnering on this project.

## Shift of Funding of Public Art Program Manager

Expenditures \$19,440

Position Allocation -

This item shifts funding for a Manager 1 position from Admission Tax revenue to 1% for Art revenue and increases the position from 0.5 FTE to 1.0 FTE. This item also reduces an Art Program Specialist position from 1.0 FTE to 0.5 FTE. These changes result in a net savings of \$62,038 to the Arts and Culture Fund and an increase in spending of \$81,478 out of the Municipal Arts Fund. The Manager 1 will oversee the Public Art Program as well as programming at the ARTS @ King Street Station space. 10 percent of the funding for the position will remain in the Cultural Space BSL to reflect the share of the position's time devoted to work outside of the Public Art program.

## VERA Support Reduction

Expenditures \$(5,000)

This item reduces ARTS funding for the Vera Project (VERA) by 10 percent. VERA is an all-ages music and arts venue.

## Proposed Technical

### Operating Revenue

Revenues \$(2,012,463)

This item adjusts revenues to align with 2021 projections.

## Office of Arts and Culture

### Shift of Funding of City's RSJI Summit

Expenditures \$(20,000)

This item reduces funding for the City's internal RSJI Summit. Funding for the RSJI Summit is no longer needed in Office of Arts and Culture because funding will be added for it in Office for Civil Rights.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$31,306

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

## Office of Arts and Culture

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>ARTS - BO-AR-2VMA0 - Public Art</b>			
12010 - Municipal Arts Fund	2,154,013	2,605,586	2,912,013
12400 - Arts and Culture Fund	168,087	196,960	-
<b>Total for BSL: BO-AR-2VMA0</b>	<b>2,322,100</b>	<b>2,802,546</b>	<b>2,912,013</b>
<b>ARTS - BO-AR-VA150 - Leadership and Administration</b>			
12010 - Municipal Arts Fund	891,702	938,726	966,776
12400 - Arts and Culture Fund	3,125,700	3,292,573	3,119,458
<b>Total for BSL: BO-AR-VA150</b>	<b>4,017,401</b>	<b>4,231,299</b>	<b>4,086,234</b>
<b>ARTS - BO-AR-VA160 - Arts and Cultural Programs</b>			
12400 - Arts and Culture Fund	7,151,478	7,183,379	6,608,278
<b>Total for BSL: BO-AR-VA160</b>	<b>7,151,478</b>	<b>7,183,379</b>	<b>6,608,278</b>
<b>ARTS - BO-AR-VA170 - Cultural Space</b>			
12400 - Arts and Culture Fund	941,080	1,428,827	808,850
<b>Total for BSL: BO-AR-VA170</b>	<b>941,080</b>	<b>1,428,827</b>	<b>808,850</b>
<b>Department Total</b>	<b>14,432,059</b>	<b>15,646,051</b>	<b>14,415,375</b>
<b>Department Full-Time Equivalents Total*</b>	<b>35.09</b>	<b>39.09</b>	<b>39.09</b>

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

### Budget Summary by Fund Office of Arts and Culture

	2019 Actuals	2020 Adopted	2021 Proposed
12010 - Municipal Arts Fund	3,045,714	3,544,312	3,878,789
12400 - Arts and Culture Fund	11,386,344	12,101,739	10,536,586
<b>Budget Totals for ARTS</b>	<b>14,432,059</b>	<b>15,646,051</b>	<b>14,415,375</b>

## Office of Arts and Culture

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
341900	General Government-Other Rev	3,700,954	-	-
360020	Inv Earn-Residual Cash	254,740	-	-
360210	Oth Interest Earnings	-	105,500	110,000
360900	Miscellaneous Revs-Other Rev	10,000	25,462	20,000
397000	Operating Transfers In Summ	-	5,156,635	3,435,519
<b>Total Revenues for: 12010 - Municipal Arts Fund</b>		<b>3,965,694</b>	<b>5,287,597</b>	<b>3,565,519</b>
400000	Use of/Contribution to Fund Balance	-	(1,743,285)	313,270
<b>Total Resources for:12010 - Municipal Arts Fund</b>		<b>3,965,694</b>	<b>3,544,312</b>	<b>3,878,789</b>
316020	B&O Tax-Admissions Rev	-	-	-
331110	Direct Fed Grants	40,000	-	-
341900	General Government-Other Rev	222,661	-	-
350190	Nsf Check Fees	40	-	-
360210	Oth Interest Earnings	-	50,000	50,000
360300	St Space Facilities Rentals	250	-	-
360350	Other Rents & Use Charges	79,670	-	-
360500	L/T Disabil Insur Employee Con	750	-	-
360900	Miscellaneous Revs-Other Rev	4,751	235,000	187,000
397000	Operating Transfers In Summ	-	11,738,454	11,384,000
397010	Operating Transfers In	11,624,602	50,000	-
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		<b>11,972,724</b>	<b>12,073,454</b>	<b>11,621,000</b>
400000	Use of/Contribution to Fund Balance	-	144,576	(1,084,414)
<b>Total Resources for:12400 - Arts and Culture Fund</b>		<b>11,972,724</b>	<b>12,218,030</b>	<b>10,536,586</b>
<b>Total ARTS Resources</b>		<b>15,938,418</b>	<b>15,762,342</b>	<b>14,415,375</b>



## Office of Arts and Culture

### Appropriations by Budget Summary Level and Program

#### **ARTS - BO-AR-2VMA0 - Public Art**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Artwork Conservation	168,087	196,960	199,498
Public Art	2,154,013	2,605,586	2,712,515
<b>Total</b>	<b>2,322,100</b>	<b>2,802,546</b>	<b>2,912,013</b>
Full-time Equivalents Total*	11.75	11.75	12.15

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

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

#### **Artwork Conservation**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Artwork Conservation	168,087	196,960	199,498
Full Time Equivalents Total	1.00	1.00	1.00

#### **Public Art**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Public Art	2,154,013	2,605,586	2,712,515
Full Time Equivalents Total	10.75	10.75	11.15

## Office of Arts and Culture

### **ARTS - BO-AR-VA150 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	794,925	951,890	981,439
Departmental Indirect Costs	2,049,831	2,075,284	1,881,053
Pooled Benefits and PTO	1,172,645	1,204,125	1,223,742
<b>Total</b>	<b>4,017,401</b>	<b>4,231,299</b>	<b>4,086,234</b>
Full-time Equivalents Total*	8.00	9.00	9.00

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

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	794,925	951,890	981,439

#### **Departmental Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	2,049,831	2,075,284	1,881,053
Full Time Equivalents Total	8.00	9.00	9.00

#### **Pooled Benefits and PTO**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits and PTO	1,172,645	1,204,125	1,223,742

## Office of Arts and Culture

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Activations Equity and Youth Development	2,155,844	2,096,435	1,942,668
Communication Outreach and Events	435,577	541,814	613,465
Cultural Facilities Operations	908,840	978,236	987,722
Funding Programs & Partnership	3,651,217	3,566,894	3,064,423
<b>Total</b>	<b>7,151,478</b>	<b>7,183,379</b>	<b>6,608,278</b>
Full-time Equivalents Total*	13.84	16.84	16.84

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

#### **Activations Equity and Youth Development**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Activations Equity and Youth Development	2,155,844	2,096,435	1,942,668
Full Time Equivalents Total	3.00	4.00	4.00

#### **Communication Outreach and Events**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Communication Outreach and Events	435,577	541,814	613,465
Full Time Equivalents Total	2.00	4.00	4.00

#### **Cultural Facilities Operations**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Cultural Facilities Operations	908,840	978,236	987,722
Full Time Equivalents Total	6.09	6.09	6.09

# Office of Arts and Culture

## Funding Programs & Partnership

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Funding Programs & Partnership	3,651,217	3,566,894	3,064,423
Full Time Equivalents Total	2.75	2.75	2.75

### **ARTS - 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Cultural Space	941,080	1,428,827	808,850
<b>Total</b>	<b>941,080</b>	<b>1,428,827</b>	<b>808,850</b>
Full-time Equivalents Total*	1.50	1.50	1.10

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# Seattle Parks and Recreation

Jesús Aguirre, Superintendent

(206) 684-4075

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

## Department Overview

Seattle Parks and Recreation (SPR) works with all residents to be good stewards of the environment and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. SPR manages a [6,400-acre park system of over 485 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 [community centers](#), eight [indoor swimming pools](#), two [outdoor \(summer\) swimming pools](#), four [environmental education centers](#), two [small craft centers](#), four [golf courses](#), an outdoor stadium, and much more. The Woodland Park Zoological Society operates the zoo and the Seattle Aquarium Society operates the City-owned Seattle Aquarium; both receive financial support from the City.

Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, and Seattle Public Schools to effectively respond to increasing requests for use of Seattle's park and recreation facilities. Perhaps the most significant partnership is with the Associated Recreation Council (ARC) which provides child care and supports recreation programs at SPR-owned facilities, including community centers and small craft centers. ARC, a non-profit organization, also supports and manages the recreation advisory councils. These advisory councils are made up of volunteer community members who advise SPR's staff on recreation programming at community centers and other facilities. This collaborative relationship with ARC enables the department to offer quality child care and a wide range of recreation programs to the public.

SPR's funding is a combination of tax dollars from the City's General Fund, Seattle Park District funds, Real Estate Excise Tax and revenue from a variety of other sources including grants, user fees and rental charges. Funding for new parks facilities historically came from voter-approved levies. In 2014, Seattle voters approved the formation of a new taxing district known as the Seattle Park District. Property taxes collected by the Seattle Park District provide funding for City parks and recreation including maintaining parklands and facilities, operating community centers and recreation programs, and developing new neighborhood parks on previously acquired sites.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	98,783,882	104,345,820	97,262,592
Other Funding - Operating	63,198,891	70,876,720	77,836,209
<b>Total Operations</b>	<b>161,982,773</b>	<b>175,222,541</b>	<b>175,098,801</b>
<b>Capital Support</b>			
General Fund Support	2,006,905	1,210,000	-
Other Funding - Capital	83,662,365	85,504,449	52,970,111
<b>Total Capital</b>	<b>85,669,269</b>	<b>86,714,449</b>	<b>52,970,111</b>
<b>Total Appropriations</b>	<b>247,652,043</b>	<b>261,936,990</b>	<b>228,068,912</b>
Full-Time Equivalents Total*	927.40	939.68	938.68

# Seattle Parks and Recreation

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

## Budget Overview

### COVID-19 Reductions

The 2021 Proposed Budget was developed in the midst of the COVID-19 pandemic creating a high degree of uncertainty of the economic impacts during development of the budget. Seattle Parks and Recreation (SPR) had to make many assumptions about the state of the crisis in 2021 including which facilities will be reopened and what services and programs will be offered throughout the year. Revenue forecasts provided by SPR and the City Budget Office informed the scale of reductions considered in this budget proposal. Notably, the Proposed Budget includes:

- \$10.6 million of revenue losses in the Park and Recreation Fund, of which \$4.1 million will be offset through funding realignments within the Seattle Park District Fund and \$6.4 million with reduced spending;
- \$11.4 million of General Fund reductions, of which \$8.9 million will be offset through funding realignments within the Seattle Park District Fund, \$1.3 million with reduced spending, and \$1.2 million by shifting debt service payments to the Real Estate Excise Tax (REET) Capital Fund; and
- \$19.3 million in reductions in REET funds.

These numbers do not include other technical changes unrelated to the COVID-19 pandemic.

The majority of SPR's cuts will impact the 6-year Capital Improvement Program; this reflects an effort to preserve operational services. In 2021, across all funds, operating reductions total \$9.7 million and capital reductions total \$29.8 million. Operating reductions primarily reflect savings associated with COVID-19 closures and reduced programming.

Ongoing capital reductions to the Park District and REET funds will result in a number of project deferrals and increase the life-cycle demand on capital assets. Following adoption of the 2021 budget, SPR will update its asset preservation plan and identify opportunities to reinstate funding to some projects and programs; this could include funding from the next 6-year cycle of the Park District spending plan (2022-2027). These reductions will place a burden on the next cycle of the Park District to restore some of these cuts, which already had a number of future commitments that are not fully funded such as the Green Lake Community Center and the new Mercer Community Center tenant improvements.

SPR's 2021 Proposed Budget reflects an effort to preserve discrete projects in BIPOC communities and to prioritize services and projects in underserved neighborhoods. Taking these cuts allows other capital projects to move forward such as the community center stabilization projects at locations in South Seattle as well as land banked site development at Little Saigon, North Rainier and South Park. It also helps the department avoid making operational cuts that would significantly affect service to the public.

The 2021 Proposed Budget also includes legislation authorizing the City Council to suspend the minimum General Fund requirement in 2021 per section 3.3 of the interlocal agreement establishing the Seattle Park District (Ordinance 124468) due to the COVID-19 pandemic. Section 3.3 of the interlocal agreement allows the City Council to lift the minimum General Fund requirement in the event of a natural disaster or exigent economic circumstance.

### Operating Assumptions

SPR's revenue projections assume the City will be in Phase 3 beginning in 2021. As a result, certain facilities, programs, and events will be limited to avoid large gatherings (at the time of budget development Phase 3 was defined as fewer than 50 people at a time; the State recently updated Phase 3 to fewer than 10 people at a time which could result in greater revenue losses than is forecasted in the Proposed Budget). The 2021 Proposed Budget assumes pool operations will be limited to 4 of 10 pools: Rainier Beach, Southwest, Meadowbrook, and Medgar Evers. In addition, 5 community centers will be closed all year to align with planned stabilization projects: Hiawatha,

## Seattle Parks and Recreation

Jefferson, Magnuson, South Park and Queen Anne. The Parks Department intends to redeploy staff impacted by these pool and community center closures to support a new outdoor recreation program which will be piloted in 2021; this pilot program will leverage existing partnerships and resources to expand outdoor, community-based recreation programming and will help mitigate services that may not be allowable due to construction and Phase 3 public health restrictions. SPR is also using its facilities to provide full-day childcare for elementary students at 19 sites and teen resource hubs at 7 locations.

The proposed budget does not assume any layoffs in 2021, allowing SPR to retain a diverse workforce with specialized skills. Instead, Parks will continue to hold vacancies and reduce the use of temporary and seasonal labor commiserate with programming reductions due to COVID-19.

For more details on specific changes to SPR's 2021 Proposed Budget and 2021-2026 Capital Improvement Program (CIP), please see the Proposed Changes section of these budget book pages and the accompanying CIP Proposed Budget Book pages.

# Seattle Parks and Recreation

## Incremental Budget Changes

### Seattle Parks and Recreation

	2021 Proposed Budget	FTE
<b>2021 Beginning Budget</b>	<b>263,447,541</b>	<b>939.68</b>
<b>Baseline</b>		
Baseline Adjustment for Inflation	283,608	-
Baseline Revenue Adjustments	-	-
Adjustment for One-Time Budget Changes	(1,520,000)	-
Citywide Adjustments for Standard Cost Changes	2,020,932	-
Baseline Adjustments for Personnel Costs	2,278,818	-
Baseline CIP Adjustment	290,000	-
SPR Project Structure Changes	-	-
<b>Proposed Operating</b>		
General Fund Balancing: Capital Budget Realignment	(407,627)	-
General Fund Balancing: Leadership and Administration Efficiencies	(142,570)	-
General Fund Balancing: Park Maintenance Division Efficiencies	(250,000)	-
General Fund Balancing: Facility Maintenance Division Efficiencies	(250,372)	-
General Fund Balancing: Realign Volunteer Programs Unit	(144,035)	(1.00)
General Fund Balancing: Alki Community Center	(100,000)	-
General Fund Balancing: Park District Realignment	(1,183,442)	-
Park Fund Balancing: COVID-19 Impacts and Park District Realignment	(884,634)	-
<b>Proposed Capital</b>		
Feasibility Study for Pool at Magnuson Park	50,000	-
General Fund Balancing: Park District Realignment	(7,716,558)	-
General Fund Balancing: Shift Debt Service Payments to REET	494	-
REET Balancing: Align Gasworks Park Remediation Funding with Puget Sound Energy Spending Plan	(570,000)	-
REET Balancing: Debt Finance Aquarium Contribution	295,481	-
REET Balancing: Delay Athletic Field Conversions	(5,952,000)	-
REET Balancing: Reduce Funding to Ongoing Programs	(7,057,000)	-
REET Balancing: Out Year CIP Changes	-	-
Park Fund Balancing: Park District Realignment	-	-
Waterfront Funding Plan Adjustments - Piers	(9,100,000)	-
Add Park Land Acquisition CFT Funding	300,000	-
<b>Proposed Technical</b>		
Add Soundview Athletic Field Conversion Project	-	-



## Seattle Parks and Recreation

REET I and II Technical Adjustment	-	-
Use of Fund Balance	-	-
Park Maintenance District Realignment	-	-
Project Budget Adjustments	-	-
HRIS Reconciliation	(174,498)	-
Fund Balancing - Operating	835,746	-
Fund Balancing - Capital	(5,795,306)	-
Adjust Community Learning Center Funding	(485,666)	-
<b>Total Incremental Changes</b>	<b>\$(35,378,629)</b>	<b>(1.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$228,068,912</b>	<b>938.68</b>

### Description of Incremental Budget Changes

#### Baseline

##### Baseline Adjustment for Inflation

Expenditures \$283,608

This item increases SPR's General Fund contribution to reflect an inflationary increase in SPR's annual operating commitment to the Zoo. The 2021 Proposed Budget moves this General Fund and all remaining General Fund support for the Zoo to the Park District; see Proposed Operating Changes for more details.

##### Baseline Revenue Adjustments

Revenues \$30,988,370

This item adjusts SPR's baseline revenues across funds to remove one-time changes from the 2020 Adopted Budget and make technical adjustments to align with updated forecasts for the 2021 Proposed Budget.

##### Adjustment for One-Time Budget Changes

Expenditures \$(1,520,000)

Revenues \$(429,852)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

- (\$70,000) one-time King County Parks Levy funding for City Hall Park Activation;
- (\$150,000) one-time General Fund for youth development added in Council Green Sheet SPR-8-A-1 to provide funding for American Indian and Alaska Native Youth Development;
- (\$300,000) one-time Sweetened Beverage Tax funding added in Council Green Sheet OSE-2-D-1 to add water bottle filling stations at community centers; and
- (\$1,000,000) one-time Park Fund resources to cover utility rate increases.

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$2,020,932

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

# Seattle Parks and Recreation

Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Baseline Adjustments for Personnel Costs

Expenditures \$2,278,818

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Baseline CIP Adjustment

Expenditures \$290,000

This technical CIP adjustment applies Council changes made during 2019 to the out years, including 2021, for the following projects within SPR's Capital Improvement Program: Aquarium Expansion Project, Comfort Station Renovations, and Play Area Renovations. This item establishes the baseline budget for which 2021 Proposed Changes will be applied.

## SPR Project Structure Changes

Expenditures -

The 2021 Proposed Budget reflects technical changes to SPR's budget project structure to simplify budget development and monitoring. These changes are budget and fund neutral.

To improve SPR's ability to develop and manage the operating budget, the current project structure is streamlined by eliminating the Cost Center Budget Summary Level (BSL) along with other minor modifications to existing BSLs. The proposed changes to the project structure benefit budget, accounting, and divisional finance staff by eliminating complex expenditure allocations.

## Proposed Operating

### General Fund Balancing: Capital Budget Realignment

Expenditures \$(407,627)

This change reduces SPR's ongoing General Fund contribution to better align the budget for four positions to where the work is occurring. These positions were previously funded by the General Fund but will now instead be charged to projects in Parks' Capital Improvement Program.

### General Fund Balancing: Leadership and Administration Efficiencies

Expenditures \$(142,570)

This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's non-labor budget by 19% across the Policy, Finance, and Human Resource Divisions.

### General Fund Balancing: Park Maintenance Division Efficiencies

Expenditures \$(250,000)

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This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's budget by 1-2% across non-labor accounts within the Park Maintenance Division.

### General Fund Balancing: Facility Maintenance Division Efficiencies

Expenditures \$(250,372)

This item makes an ongoing reduction to SPR's General Fund contribution by reducing the department's budget by 1-2% across non-labor accounts within the Facility Maintenance Division (\$100,000) and reducing the division's budget for temporary labor (\$150,000). SPR will mitigate the loss of temporary labor by using Seattle Conservation Corps members to support skilled craft work as available.

### General Fund Balancing: Realign Volunteer Programs Unit

Expenditures \$(144,035)

Position Allocation (1.00)

This proposal achieves ongoing General Fund savings by abrogating a vacant Volunteer Coordinator Supervisor position from the three-person Volunteer Programs Unit. This team provides volunteer recruitment and management support for the department and will be consolidated under other existing supervisory resources within the department.

### General Fund Balancing: Alki Community Center

Expenditures \$(100,000)

Alki Community Center is currently designated as a full-service community center, though its primary uses are for licensed childcare and early learning. This proposal achieves ongoing savings by converting Alki from a full-service community center to a childcare and preschool hub. This change will allow ARC and DEEL to continue providing preschool and before/after-school programs out of the center and will move most other programs such as special events and recreation programming to an adjacent gym. Savings will come from reduced labor costs associated with a small reduction in non-childcare programming.

### General Fund Balancing: Park District Realignment

Expenditures \$(1,183,442)

The 2021 Proposed Budget reflects an ongoing realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. The proposed budget shifts \$8.9 million in General Fund operating costs to the Park District. See below for details:

#### Operating Savings from Park District (\$1,183,442)

- Captures operational and maintenance savings associated with land-banked site development work that was delayed in the first round of COVID-related budget reductions in 2020. Because the sites have not been developed, they do not need the level of maintenance required for a developed park.

#### Capital Savings from Park District (\$7,716,558)

- Park Land Acquisition and Leverage Fund (\$1,512,816)
- Major Projects Challenge Fund (\$1,810,253)
- Major Maintenance Backlog and Asset Management (\$4,393,489)

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These Park District savings will fund costs associated with SPR's annual operating commitment to the Zoo as well as Aquatics that were previously supported by the General Fund. For more information on the reductions to SPR's capital projects please see the Proposed Capital Changes section of SPR's budget book pages.

### Park Fund Balancing: COVID-19 Impacts and Park District Realignment

Expenditures	\$(884,634)
Revenues	\$(4,137,046)

The Parks Department is estimating a \$10.5 million revenue loss in the Park Fund in 2021 due to extended facility closures and programming reductions associated with the COVID-19 pandemic. This item includes a technical adjustment to transfer \$6.4 million of those revenues and expenditure reductions into a new "COVID Planning 2021" Budget Program in the Park Fund. This new program will allow SPR to keep track of their targeted underspend while maintaining some flexibility to restore funding to divisional budgets should programming be able to resume in 2021.

The remaining \$4.1 million of revenue and expenditure reductions will be funded with Park District resources including Park District operating savings (\$884,634) and a funding realignment with SPR's Capital Improvement Program (\$3.2 million). See below for details.

#### Operating Savings from Park District (\$884,634)

- Initiative 1.3 Savings Our Forest (\$175,703): holds two maintenance laborer vacancies within the Natural Area Crew
- Initiative 3.3 Better Programs for Young People - Seattle's Future (\$330,789): holds two vacancies and pauses work on the Youth Quality Assessment Program
- Initiative 3.6 Put the Arts in Parks (\$283,141): retains funding for select activities and holds vacant one Admin Spec 1 position
- Initiative 4.11 Urban Parks Partnership (\$95,000): reduces a portion of the funding provided to Urban Park partners commiserate with expected program reductions due to COVID-19

#### Capital Savings from Park District (\$3,252,412)

- Replaces Park District funding from the Waterfront Piers Rehabilitation with a combination of Real Estate Excise Tax and Beach Maintenance Trust Fund revenues. Please see the Proposed Capital Changes section of SPR's budget book pages for more details on the capital impacts associated with this change.

### Proposed Capital

#### Feasibility Study for Pool at Magnuson Park

Expenditures	\$50,000
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This item adds \$50,000 to the existing Magnuson Park Community Center Improvements project and expands its scope to include a feasibility and needs assessment for a recreational pool at Magnuson Park.

### General Fund Balancing: Park District Realignment

Expenditures	\$(7,716,558)
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The 2021 Proposed Budget includes an ongoing realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. This change reflects \$7.7 million of capital reductions in SPR's Capital Improvement Program associated with this funding realignment:

- Reduce Park Land Acquisition and Leverage Fund by \$1,512,816: This change reduces SPR's acquisition efforts and instead focuses on expanding greenbelts and natural areas that have lower acquisition costs and

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allow SPR to leverage Conservation Futures Tax Funding. It also sustains staffing to continue relationships with property owners and outside agencies to leverage other opportunities to create public open space partnerships.

- Reduce Major Project Challenge Fund by \$1,810,253: The Major Project Challenge Fund (MPCF) was funded in the first cycle of the Park District. By the end of 2020, all feasibility studies funded by the MPCF are anticipated to be complete. SPR had already begun exploring possible alternatives to the MPCF model to be considered in the next cycle of the Park District; this option will instead redirect that funding to offset General Fund expenses on an ongoing basis.
- Reduce Major Maintenance Backlog and Asset Management by \$4,393,489: This change reduces SPR's funding for capital asset preservation, shifting these resources to the operating budget to support preventative maintenance previously funded by the General Fund. This reduction means SPR will be able to take on fewer major maintenance projects in 2021.

### **General Fund Balancing: Shift Debt Service Payments to REET**

Expenditures \$494

The 2021 Proposed Budget shifts approximately \$1.2 million of ongoing debt service payments for the Rainier Beach Community Center from the General Fund to the Real Estate Excise Tax I (REET I). This adjustment is budget neutral across funds. The balance of \$494 corrects a rounding error.

### **REET Balancing: Align Gasworks Park Remediation Funding with Puget Sound Energy Spending Plan**

Expenditures \$(570,000)

This budget proposal reduces funding to the Gas Works Park - Remediation Project in 2021 and adjusts future year appropriation amounts to align with revised spending estimates from Puget Sound Energy.

### **REET Balancing: Debt Finance Aquarium Contribution**

Expenditures \$295,481

This item adjusts the funding strategy for the remainder of the City's obligation for the Aquarium Expansion project. Due to the COVID-19 pandemic, there is excessive strain on the City's funding sources, especially REET revenues that fund the Aquarium project. This changes the project from cash financing to debt financing with LTGO Bonds issued over the next two to three years. The debt service will be paid by REET.

### **REET Balancing: Delay Athletic Field Conversions**

Expenditures \$(5,952,000)

Due to reductions in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, the 2021 Proposed Budget identifies a number of REET-funded projects that will be delayed or deferred within SPR's Capital Improvement Program. This proposal delays the project schedule for playfield conversion projects which SPR has identified as a lower priority than field replacements and other asset preservation projects. Magnuson Park Athletic Field 12 will be delayed to 2028 and West Magnolia Playfield South will be delayed to 2030.

### **REET Balancing: Reduce Funding to Ongoing Programs**

Expenditures \$(7,057,000)

Due to the significant shortfall in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, the 2021 Proposed Budget identifies a number of REET-funded projects that will be delayed or deferred within SPR's Capital Improvement Program (CIP). This proposal eliminates or reduces REET funding in the following ongoing programs:

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- Funding eliminated in 6-year CIP: Comfort Station Renovations, Boiler and Mechanical System Replacement, Ballfield Lighting Replacement, Roof & Building Envelope, Play Area Safety, Electrical System Replacement, Environmental Remediation, Sport Court Restoration, Ballfields – Minor Capital Improvements
- One to three year budget reductions: Irrigation Replacement and Outdoor Infrastructure, Pavement Restoration, Utility Conservation, ADA Compliance, Urban Forestry, Neighborhood Response, Landscape Restoration, Trails Renovation, Play Area Renovations, Athletic Field Replacements

In addition, this item reduces funding in the Major Maintenance Backlog and Asset Management program in 2021 and 2022 and in each year of the Community Center Rehabilitation & Development program, eliminating REET funding in that program entirely beginning in 2023.

The Parks Department maintains a commitment to asset preservation. As such, reductions above were prioritized consistent with SPR's asset management criteria which include: (1) code requirements, (2) life safety, (3) facility integrity, (4) improved operational efficiency, (5) other unique elements such as leveraged funds and (6) equity. Following adoption of the 2021 Proposed Budget, SPR will update its Asset Management Plan to inform the reinstatement of many of these programs as funding returns in future years.

### REET Balancing: Out Year CIP Changes

Expenditures -

Due to the significant shortfall in Real Estate Excise Tax (REET) revenues resulting from the COVID-19 pandemic, this proposal makes additional reductions to SPR's REET funding contribution in the out years of the department's 6-year Capital Improvement Program. Specifically, this change:

- reduces funding in 2024 for the West Queen Anne Playfield Conversion project (formerly named Queen Anne Turf Field Replacement) by \$6 million which will delay work to 2027; and
- adjusts funding within the Major Maintenance Backlog Capital Project resulting in a net change of (\$12,167,561) between 2023-2026.

### Park Fund Balancing: Park District Realignment

Expenditures -

The 2021 Proposed Budget amends the funding sources for the Parks Central Waterfront Piers Rehabilitation project (MC-PR-21007). These changes do not impact the current schedule to complete the Waterfront project in 2024. This proposal reduces \$3.2 million from the capital project to support base operating costs in 2021. A combination of Real Estate Excise Tax (\$1.7 million) and Beach Maintenance Trust Fund (\$1.5 million) is being added to SPR's budget to backfill the Park District funding. Please see the corresponding operating change to reduce Park Fund and increase Park District resources by \$3.2 million in SPR's operating budget in the Proposed Operating Changes section of these budget book pages.

### Waterfront Funding Plan Adjustments - Piers

Expenditures \$(9,100,000)

This item amends the funding plan for the Parks Central Waterfront Piers Rehabilitation project by shifting the timing of funding from the LID-Central Waterfront Fund and from the Central Waterfront Improvement Fund. Due to the COVID-19 pandemic, resolution of appeals as part of the Waterfront LID process has been delayed, and other sources of revenue have also seen changes. These changes allow the Waterfront program to continue to make progress to completion in 2024 and is budget neutral within the 6-year CIP.

### Add Park Land Acquisition CFT Funding

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Expenditures	\$300,000
Revenues	\$300,000

The 2021 Proposed Budget adds \$300,000 of ongoing funding in the Park Fund to support the Park Land Acquisition project. This additional \$1,800,000 total over the 6 years is supported by resources from the King County Conservation Futures tax (CFT).

## Proposed Technical

### **Add Soundview Athletic Field Conversion Project**

Expenditures	-
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This proposal adds the Soundview Playfield Conversion Project to the 2021-2026 CIP. This project was delayed due to the COVID-19 pandemic in 2020.

### **REET I and II Technical Adjustment**

Expenditures	-
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This is a net zero technical adjustment that is necessary to balance the REET I & II capital funds.

### **Use of Fund Balance**

Revenues	\$1,454,769
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This is a technical item to balance revenues and expenditures for the funds managed by this department.

### **Park Maintenance District Realignment**

Expenditures	-
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This item reflects budget neutral funding transfers to implement a reorganization of the park maintenance districts. The 2021 Proposed Budget splits up the two largest park maintenance districts, Southeast and Central West, increasing the total number of park maintenance districts from 6 to 8. This change will right-size the ratio of supervisors to staff across all districts and result in better management oversight.

### **Project Budget Adjustments**

Expenditures	-
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This technical item adjusts revenue and expense budgets for various projects and is budget neutral across funds.

### **HRIS Reconciliation**

Expenditures	\$(174,498)
Position Allocation	-

This proposal adjusts expense and revenue budgets across SPR programs to correctly align funds with position reclassifications done outside of the previous budget process, APEX/SAM adjustments, and a technical true-up of 2020 AWI impacts on the capital planning division that resulted in a net reduction in the Park Fund.

### **Fund Balancing - Operating**

Expenditures	\$835,746
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The 2020 Adopted Budget allocated \$1,000,000 from the Park Fund to pay for utility cost increases; this was one-time funding which has been removed in the proposed baseline budget and is being partially transferred to the Park District through this change. This item also includes small technical adjustments to balance costs in the Park Fund, General Fund, and Park District.

### Fund Balancing - Capital

Expenditures	\$(5,795,306)
Revenues	\$(7,450,000)

This change includes technical corrections to SPR's Capital Improvement Program (CIP) including:

- Defer Park District funding for the Lake City Community Center to 2022; this funding was added as a placeholder by the City Council assuming funding would be included in the next cycle of the Park District which has been delayed by one year.
- Shift funding from 2023 to 2021 for the Waterfront Piers Rehabilitation Project to align the budget with SPR's 6-year financial plan for the Seattle Park District.
- Reduce funding for the Saving Our City Forests project in the out years to align with a 2019-2020 Adopted Budget adjustment that shifted Seattle Park District capital funds to operating.
- Reconcile debt payments in the out years for Pier 59.
- Adjust capital revenues to remove one-time resources.

### Adjust Community Learning Center Funding

Expenditures	\$(485,666)
Revenues	\$(485,666)

The 2021 Proposed Budget reduces SPR's revenue and expenditures in the Park Fund associated with Community Learning Centers; this change is a technical adjustment to align the budget with distribution changes from the Families, Education, Preschool, and Promise levy and Seattle Public Schools.



# Seattle Parks and Recreation

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>SPR - BC-PR-10000 - 2008 Parks Levy</b>			
30010 - REET I Capital Fund	1,916,478	-	-
30020 - REET II Capital Fund	96	-	-
33860 - 2008 Parks Levy Fund	3,069,083	-	-
36000 - King County Parks Levy Fund	366	-	-
<b>Total for BSL: BC-PR-10000</b>	<b>4,986,023</b>	<b>-</b>	<b>-</b>
<b>SPR - BC-PR-20000 - Building For The Future</b>			
00164 - Unrestricted Cumulative Reserve Fund	4,489,875	-	-
10200 - Park And Recreation Fund	969,104	10,150,000	900,000
19710 - Seattle Park District Fund	11,686,469	7,854,000	1,346,496
30010 - REET I Capital Fund	333,908	10,700,000	1,732,412
30020 - REET II Capital Fund	7,980,259	3,587,000	-
35040 - Waterfront LID #6751	-	-	-
35800 - Alaskan Way Seawall Const Fund	837,880	-	-
35900 - Central Waterfront Improvement Fund	2,972,140	1,000,000	1,500,000
36000 - King County Parks Levy Fund	22,974	-	-
36810 - 2021 LTGO Taxable Bond Fund	-	-	9,000,000
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
70200 - Beach Maintenance Fund	325,000	-	1,520,000
<b>Total for BSL: BC-PR-20000</b>	<b>29,617,608</b>	<b>33,291,000</b>	<b>15,998,908</b>
<b>SPR - BC-PR-30000 - Debt and Special Funding</b>			
00100 - General Fund	2,006,029	1,210,000	-
00164 - Unrestricted Cumulative Reserve Fund	20,528	-	-
10200 - Park And Recreation Fund	269,474	168,000	168,000
30010 - REET I Capital Fund	780,793	779,000	2,273,975
30020 - REET II Capital Fund	1,679,222	1,540,000	1,647,000
35600 - 2012 Multipurpose LTGO Bond Fund	1,328	-	-
36000 - King County Parks Levy Fund	1,530,751	1,536,000	1,541,000
36200 - 2015 Multipurpose LTGO Bond Fund	7,609	-	-
<b>Total for BSL: BC-PR-30000</b>	<b>6,295,734</b>	<b>5,233,000</b>	<b>5,629,975</b>
<b>SPR - BC-PR-40000 - Fix It First</b>			
00100 - General Fund	876	-	-

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00164 - Unrestricted Cumulative Reserve Fund	567,538	35,000	35,000
10200 - Park And Recreation Fund	1,632,785	1,763,000	913,000
17861 - Seattle Preschool Levy Fund	661	-	-
19710 - Seattle Park District Fund	24,436,778	17,502,000	13,496,547
30010 - REET I Capital Fund	3,623,728	4,605,449	9,116,440
30020 - REET II Capital Fund	8,166,629	23,916,000	7,433,560
36000 - King County Parks Levy Fund	1,134,156	6,000	-
70200 - Beach Maintenance Fund	1,506	25,000	-
<b>Total for BSL: BC-PR-40000</b>	<b>39,564,655</b>	<b>47,852,449</b>	<b>30,994,547</b>
 <b>SPR - BC-PR-50000 - Maintaining Parks and Facilities</b>			
19710 - Seattle Park District Fund	160,757	338,000	346,680
<b>Total for BSL: BC-PR-50000</b>	<b>160,757</b>	<b>338,000</b>	<b>346,680</b>
 <b>SPR - BC-PR-60000 - SR520 Mitigation</b>			
33130 - Park Mitigation & Remediation	5,044,492	-	-
<b>Total for BSL: BC-PR-60000</b>	<b>5,044,492</b>	-	-
 <b>SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs</b>			
00100 - General Fund	21,782,172	26,646,411	53,178,509
00155 - Sweetened Beverage Tax Fund	-	300,000	-
10200 - Park And Recreation Fund	5,220,194	6,363,752	2,931,069
19710 - Seattle Park District Fund	11,356,268	10,109,518	12,940,438
36000 - King County Parks Levy Fund	14,000	10,000	10,088
<b>Total for BSL: BO-PR-10000</b>	<b>38,372,635</b>	<b>43,429,682</b>	<b>69,060,104</b>
 <b>SPR - BO-PR-20000 - Leadership and Administration</b>			
00100 - General Fund	28,412,441	27,905,505	28,751,030
00155 - Sweetened Beverage Tax Fund	-	-	5
10200 - Park And Recreation Fund	1,443,381	2,279,503	8,415,962
19710 - Seattle Park District Fund	2,003,864	2,038,212	2,088,121
36000 - King County Parks Levy Fund	96,065	-	-
<b>Total for BSL: BO-PR-20000</b>	<b>31,955,751</b>	<b>32,223,220</b>	<b>39,255,118</b>
 <b>SPR - BO-PR-30000 - Departmentwide Programs</b>			
00100 - General Fund	3,048,339	3,414,814	3,315,635
10200 - Park And Recreation Fund	2,340,963	2,359,243	7,801,459
19710 - Seattle Park District Fund	886,478	887,555	1,687,422
36000 - King County Parks Levy Fund	128,000	70,000	337
<b>Total for BSL: BO-PR-30000</b>	<b>6,403,779</b>	<b>6,731,611</b>	<b>12,804,853</b>

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### SPR - BO-PR-40000 - Parks and Open Space

00100 - General Fund	20,444,454	21,661,724	-
10200 - Park And Recreation Fund	3,300,064	1,973,848	-
15280 - Gift Catalog - Parks	3,556	-	-
19710 - Seattle Park District Fund	-	2,542,205	-
<b>Total for BSL: BO-PR-40000</b>	<b>23,748,074</b>	<b>26,177,777</b>	<b>-</b>

### SPR - BO-PR-50000 - Recreation Facility Programs

00100 - General Fund	19,807,723	19,471,145	12,017,419
00155 - Sweetened Beverage Tax Fund	-	300,000	302,526
10200 - Park And Recreation Fund	10,146,865	12,225,474	4,296,815
19710 - Seattle Park District Fund	8,989,596	10,354,125	16,783,269
36000 - King County Parks Levy Fund	-	734,000	738,526
<b>Total for BSL: BO-PR-50000</b>	<b>38,944,184</b>	<b>43,084,744</b>	<b>34,138,555</b>

### SPR - BO-PR-60000 - Golf Programs

00100 - General Fund	-	10,085	-
10200 - Park And Recreation Fund	11,662,164	12,299,864	12,380,955
<b>Total for BSL: BO-PR-60000</b>	<b>11,662,164</b>	<b>12,309,948</b>	<b>12,380,955</b>

### SPR - BO-PR-70000 - Seattle Conservation Corps

00100 - General Fund	219,395	152,255	-
10200 - Park And Recreation Fund	3,232,483	3,430,385	-
19710 - Seattle Park District Fund	431,012	556,984	-
<b>Total for BSL: BO-PR-70000</b>	<b>3,882,891</b>	<b>4,139,623</b>	<b>-</b>

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

00100 - General Fund	5,069,359	5,083,882	-
10200 - Park And Recreation Fund	5,533	103,651	103,651
19710 - Seattle Park District Fund	1,938,403	1,938,403	7,355,565
<b>Total for BSL: BO-PR-80000</b>	<b>7,013,295</b>	<b>7,125,936</b>	<b>7,459,216</b>

<b>Department Total</b>	<b>247,652,043</b>	<b>261,936,990</b>	<b>228,068,912</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>927.40</b>	<b>939.68</b>	<b>938.68</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Seattle Parks and Recreation

### Budget Summary by Fund Seattle Parks and Recreation

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	100,790,787	105,555,820	97,262,592
00155 - Sweetened Beverage Tax Fund	-	600,000	302,531
00164 - Unrestricted Cumulative Reserve Fund	5,077,941	35,000	35,000
10200 - Park And Recreation Fund	40,223,011	53,116,720	37,910,911
15280 - Gift Catalog - Parks	3,556	-	-
17861 - Seattle Preschool Levy Fund	661	-	-
19710 - Seattle Park District Fund	61,889,624	54,121,000	56,044,540
30010 - REET I Capital Fund	6,654,906	16,084,449	13,122,827
30020 - REET II Capital Fund	17,826,205	29,043,000	9,080,560
33130 - Park Mitigation & Remediation	5,044,492	-	-
33860 - 2008 Parks Levy Fund	3,069,083	-	-
35040 - Waterfront LID #6751	-	-	-
35600 - 2012 Multipurpose LTGO Bond Fund	1,328	-	-
35800 - Alaskan Way Seawall Const Fund	837,880	-	-
35900 - Central Waterfront Improvement Fund	2,972,140	1,000,000	1,500,000
36000 - King County Parks Levy Fund	2,926,312	2,356,000	2,289,951
36200 - 2015 Multipurpose LTGO Bond Fund	7,609	-	-
36810 - 2021 LTGO Taxable Bond Fund	-	-	9,000,000
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
70200 - Beach Maintenance Fund	326,506	25,000	1,520,000
<b>Budget Totals for SPR</b>	<b>247,652,043</b>	<b>261,936,990</b>	<b>228,068,912</b>

# Seattle Parks and Recreation

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
331110	Direct Fed Grants	829,334	1,508,000	808,000
333110	Ind Fed Grants	382,319	-	-
334010	State Grants	388,643	-	-
337010	Interlocal Grants	57,198	-	-
337050	Proceeds-Countywide Tax Levy	-	1,500,000	-
337080	Other Private Contrib & Dons	1,874,228	452,400	452,400
341040	Sales Of Maps & Publications	(1,482)	-	-
341090	Sales Of Merchandise	162,195	27,284	16,754
341100	Data Proc-Computer Resources	489	-	-
341900	General Government-Other Rev	3,474,122	2,524,132	2,524,132
343270	Resource Recovery Rev	52,942	3,494,497	3,000,072
343310	Recoveries	1,242,189	1,075,670	1,075,670
347010	Recreation Activities Fees	12,497,414	12,604,251	12,916,052
347020	Recreation Shared Revs Arc	660,925	1,013,392	694,375
347040	Recreation Admission Fees	2,364,571	2,488,880	1,746,316
347050	Exhibit Admission Charges	57,500	568,972	568,972
347060	Athletic Facility Fees	3,272,426	4,038,043	3,862,340
347070	Recreation Education Fees	3,313,384	4,288,212	2,287,118
347080	Cult & Rec Training Charges	13,959	-	-
347090	Parks and Recreation Recovery	2,351,243	-	-
347170	Public Benefit Rev	(2,004,112)	-	-
347180	Tenant Improv Lease Rev Disc	(803,665)	-	-
347900	Culture And Rec-Other Rev	1,171,287	-	-
350190	Nsf Check Fees	880	-	-
360020	Inv Earn-Residual Cash	285,921	-	-
360050	Inv Earn-Other Cash	216	-	-
360110	Unreald Gns/Losses On Invm	-	-	-
360220	Interest Earned On Deliquent A	(1,598)	-	-
360290	Parking Fees	77,027	79,192	79,192
360300	St Space Facilities Rentals	5,327,298	4,956,849	4,139,332
360310	Lt Space/Facilities Leases	3,214,961	1,005,885	1,004,606
360330	Housing Rentals & Leases	1,000	-	-
360340	Concession Proceeds	147,289	80,000	80,000
360350	Other Rents & Use Charges	1,209,251	797,629	767,075
360380	Sale Of Junk Or Salvage	406	-	-

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360420	Other Judgments & Settlements	12,729,110	-	-
360540	Cashiers Overages & Shortages	14,200	-	-
360570	Collection Expense - Misc	210	-	-
360580	Uncollectible Expense - Misc	270	-	-
360690	Building/Oth Space Rent	-	72,000	72,000
360760	Sale Of Surplus Items	533	-	-
360900	Miscellaneous Revs-Other Rev	162,669	890,687	890,687
379020	Capital Contributions	-	8,155,000	1,005,000
395030	Sales Of Other Fixed Assets	3,468	-	-
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>54,530,218</b>	<b>51,620,975</b>	<b>37,990,093</b>
400000	Use of/Contribution to Fund Balance	-	1,495,745	(79,182)
<b>Total Resources for:10200 - Park And Recreation Fund</b>		<b>54,530,218</b>	<b>53,116,720</b>	<b>37,910,911</b>
311010	Real & Personal Property Taxes	51,604,707	-	-
311020	Sale Of Tax Title Property	84,155	-	-
317040	Leasehold Excise Tax Rev	369,098	-	-
360020	Inv Earn-Residual Cash	1,837,401	-	-
360290	Parking Fees	-	-	-
397010	Operating Transfers In	-	54,638,893	56,044,540
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>53,895,361</b>	<b>54,638,893</b>	<b>56,044,540</b>
400000	Use of/Contribution to Fund Balance	-	(517,893)	-
<b>Total Resources for:19710 - Seattle Park District Fund</b>		<b>53,895,361</b>	<b>54,121,000</b>	<b>56,044,540</b>
334010	State Grants	133,700	-	-
360020	Inv Earn-Residual Cash	133,456	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>267,156</b>	-	-
311010	Real & Personal Property Taxes	1,023	-	-
337080	Other Private Contrib & Dons	588,790	-	-
360020	Inv Earn-Residual Cash	362,167	-	-
360150	Interest On Loan Payoffs	288,397	-	-
397010	Operating Transfers In	-	655,000	-
<b>Total Revenues for: 33860 - 2008 Parks Levy Fund</b>		<b>1,240,378</b>	<b>655,000</b>	-
400000	Use of/Contribution to Fund Balance	-	(655,000)	-

## Seattle Parks and Recreation

<b>Total Resources for:33860 - 2008 Parks Levy Fund</b>	<b>1,240,378</b>	-	-
337050 Proceeds-Countywide Tax Levy	2,265,578	-	-
360020 Inv Earn-Residual Cash	118,095	-	-
360350 Other Rents & Use Charges	-	-	-
397010 Operating Transfers In	-	2,249,000	2,251,000
<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>	<b>2,383,672</b>	<b>2,249,000</b>	<b>2,251,000</b>
400000 Use of/Contribution to Fund Balance	-	107,000	38,951
<b>Total Resources for:36000 - King County Parks Levy Fund</b>	<b>2,383,672</b>	<b>2,356,000</b>	<b>2,289,951</b>
360020 Inv Earn-Residual Cash	47,857	-	-
397010 Operating Transfers In	-	25,000	25,000
<b>Total Revenues for: 70200 - Beach Maintenance Fund</b>	<b>47,857</b>	<b>25,000</b>	<b>25,000</b>
400000 Use of/Contribution to Fund Balance	-	-	1,495,000
<b>Total Resources for:70200 - Beach Maintenance Fund</b>	<b>47,857</b>	<b>25,000</b>	<b>1,520,000</b>
<b>Total SPR Resources</b>	<b>112,364,642</b>	<b>109,618,720</b>	<b>97,765,402</b>

# Seattle Parks and Recreation

## Appropriations by Budget Summary Level and Program

### **SPR - BC-PR-10000 - 2008 Parks Levy**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
08 Levy Cultural Facilities	1,916,982	-	-
08 Levy Major Parks	380	-	-
08 Levy Neighborhood Park Acq	169,541	-	-
08 Levy Opportunity Fund	764,236	-	-
08 Levy Parks and Playgrounds	2,134,646	-	-
08 Levy P-Patch Development	238	-	-
<b>Total</b>	<b>4,986,023</b>	-	-

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

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

#### **08 Levy Cultural Facilities**

The purpose of the 2008 parks Levy & Cultural Facilities Budget Program Level is to support the development or restoration of cultural facilities identified in the 2008 Parks Levy.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
08 Levy Cultural Facilities	1,916,982	-	-

#### **08 Levy Major Parks**

The purpose of the 2008 parks levy & Major Parks Budget Program Level is to support the development or restoration of major neighborhood parks identified in the 2008 Parks Levy.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
08 Levy Major Parks	380	-	-

#### **08 Levy Neighborhood Park Acq**

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



# Seattle Parks and Recreation

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
08 Levy Neighborhood Park Acq	169,541	-	-

## 08 Levy Opportunity Fund

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
08 Levy Opportunity Fund	764,236	-	-

## 08 Levy Parks and Playgrounds

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
08 Levy Parks and Playgrounds	2,134,646	-	-

## 08 Levy P-Patch Development

The purpose of the 2008 Parks Levy - P-Patch Development Budget Program Level is to acquire and develop new community gardens or P-Patches and develop community gardens or P-Patches on existing City-owned properties.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
08 Levy P-Patch Development	238	-	-

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Building For The Future - CIP	29,617,608	33,291,000	15,998,908
<b>Total</b>	<b>29,617,608</b>	<b>33,291,000</b>	<b>15,998,908</b>
Full-time Equivalents Total*	10.45	-	-

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## Seattle Parks and Recreation

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Debt and Special Funding	6,295,734	5,233,000	5,629,975
<b>Total</b>	<b>6,295,734</b>	<b>5,233,000</b>	<b>5,629,975</b>
Full-time Equivalents Total*	1.33	1.33	1.33

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### SPR - BC-PR-40000 - Fix It First

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Fix It First - CIP	39,564,655	47,852,449	30,994,547
<b>Total</b>	<b>39,564,655</b>	<b>47,852,449</b>	<b>30,994,547</b>
Full-time Equivalents Total*	17.41	27.86	28.19

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Maintaining Parks & Facilities	160,757	338,000	346,680
<b>Total</b>	<b>160,757</b>	<b>338,000</b>	<b>346,680</b>
Full-time Equivalents Total*	0.13	0.13	0.13

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## Seattle Parks and Recreation

### **SPR - BC-PR-60000 - SR520 Mitigation**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
SR520 Mitigation	5,044,492	-	-
<b>Total</b>	<b>5,044,492</b>	<b>-</b>	<b>-</b>

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CIP Cost Recovery Offset	-	-	(1,039,841)
M&R Grounds Crews	22,202,379	26,304,061	40,917,200
M&R Shops Crews	11,069,287	12,005,708	21,084,080
M&R Specialty Crews	5,100,970	5,119,913	8,098,666
<b>Total</b>	<b>38,372,635</b>	<b>43,429,682</b>	<b>69,060,104</b>
Full-time Equivalents Total*	163.44	170.67	473.25

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

#### **CIP Cost Recovery Offset**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CIP Cost Recovery Offset	-	-	(1,039,841)

#### **M&R Grounds Crews**

## Seattle Parks and Recreation

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
M&R Grounds Crews	22,202,379	26,304,061	40,917,200
Full Time Equivalents Total	76.53	80.01	260.03

### M&R Shops Crews

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
M&R Shops Crews	11,069,287	12,005,708	21,084,080
Full Time Equivalents Total	55.86	56.36	147.50

### M&R Specialty Crews

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
M&R Specialty Crews	5,100,970	5,119,913	8,098,666
Full Time Equivalents Total	31.05	34.30	65.72

### **SPR - BO-PR-20000 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	13,269,457	12,121,935	12,864,138
COVID Planning 2021	-	-	6,420,480
Departmental Indirect Costs	11,043,514	12,257,138	12,285,719
Divisional Indirect Costs	8,245,144	9,110,939	8,623,464
Indirect Cost Recovery Offset	(3,742,031)	-	-
Indirect Cost Recovery Offset	-	(3,879,094)	(4,083,616)
Pooled Benefits	3,139,669	2,612,301	3,144,933
<b>Total</b>	<b>31,955,751</b>	<b>32,223,220</b>	<b>39,255,118</b>
Full-time Equivalents Total*	118.54	120.59	120.51

## Seattle Parks and Recreation

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

### Citywide Indirect Costs

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Citywide Indirect Costs	13,269,457	12,121,935	12,864,138

### COVID Planning 2021

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
COVID Planning 2021	-	-	6,420,480

### Departmental Indirect Costs

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Departmental Indirect Costs	11,043,514	12,257,138	12,285,719
Full Time Equivalents Total	77.05	78.10	78.10

### Divisional Indirect Costs

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			

## Seattle Parks and Recreation

Divisional Indirect Costs	8,245,144	9,110,939	8,623,464
Full Time Equivalents Total	41.49	42.49	42.41

### Indirect Cost Recovery Offset

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Indirect Cost Recovery Offset	(3,742,031)	(3,879,094)	(4,083,616)

### Pooled Benefits

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

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Pooled Benefits	3,139,669	2,612,301	3,144,933

### SPR - BO-PR-30000 - Departmentwide Programs

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
Departmentwide Other	1,556,295	1,514,086	1,632,370
Partnerships - Departmentwide	4,847,484	5,217,525	6,941,534
Seattle Conservation Corps	-	-	4,230,948
<b>Total</b>	<b>6,403,779</b>	<b>6,731,611</b>	<b>12,804,853</b>
Full-time Equivalents Total*	28.69	28.69	58.85

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

### Departmentwide Other

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

## Seattle Parks and Recreation

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Departmentwide Other	1,556,295	1,514,086	1,632,370
Full Time Equivalents Total	13.69	13.19	13.66

### Partnerships - Departmentwide

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Partnerships - Departmentwide	4,847,484	5,217,525	6,941,534
Full Time Equivalents Total	15.00	15.50	28.67

### Seattle Conservation Corps

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Seattle Conservation Corps	-	-	4,230,948
Full Time Equivalents Total	-	-	16.52

### **SPR - BO-PR-40000 - Parks and Open Space**

The purpose of the Parks and Open Space Budget Summary Level is to provide management and operations of the City's developed and undeveloped parkland.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Programs	1,999,912	2,036,388	-
M&R - Parks & Open Space	21,748,162	-	-
M&R - Parks & Open Space	-	24,141,389	-
<b>Total</b>	<b>23,748,074</b>	<b>26,177,777</b>	<b>-</b>
Full-time Equivalents Total*	271.88	270.63	-

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The following information summarizes the programs in Parks and Open Space Budget Summary Level:

#### Citywide Programs

## Seattle Parks and Recreation

The purpose of the Citywide Programs Budget Program Level is to provide management and operations of services that span multiple lines of business with Seattle Parks and Recreation such as athletic scheduling and event scheduling.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Programs	1,999,912	2,036,388	-
Full Time Equivalents Total	15.42	14.17	-

### M&R - Parks & Open Space

The purpose of the Parks and Open Space Budget Program Level is to provide management and operations of the City's developed and undeveloped parkland.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
M&R - Parks & Open Space	21,748,162	24,141,389	-
Full Time Equivalents Total	256.46	256.46	-

### **SPR - BO-PR-50000 - Recreation Facility Programs**

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

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Aquatic & Swimming Programs	7,891,672	9,011,114	6,555,156
M&R - Recreation Facilities	4,732,748	4,644,157	-
Partnerships - Recreation	929,628	1,158,073	1,076,157
Rec Programs & Facility Ops	25,390,137	28,271,400	26,507,242
<b>Total</b>	<b>38,944,184</b>	<b>43,084,744</b>	<b>34,138,555</b>
Full-time Equivalents Total*	275.01	279.26	232.42

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

### **Aquatic & Swimming Programs**

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
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## Seattle Parks and Recreation

Aquatic & Swimming Programs	7,891,672	9,011,114	6,555,156
Full Time Equivalents Total	48.05	48.05	48.05

### M&R - Recreation Facilities

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
M&R - Recreation Facilities	4,732,748	4,644,157	-
Full Time Equivalents Total	46.59	46.59	-

### Partnerships - Recreation

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Partnerships - Recreation	929,628	1,158,073	1,076,157
Full Time Equivalents Total	8.70	8.70	8.70

### Rec Programs & Facility Ops

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Rec Programs & Facility Ops	25,390,137	28,271,400	26,507,242
Full Time Equivalents Total	171.67	175.92	175.67

### **SPR - BO-PR-60000 - Golf Programs**

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
Golf Course Programs	11,662,164	12,309,948	12,380,955
<b>Total</b>	<b>11,662,164</b>	<b>12,309,948</b>	<b>12,380,955</b>
Full-time Equivalents Total*	24.00	24.00	24.00

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## Seattle Parks and Recreation

### **SPR - BO-PR-70000 - Seattle Conservation Corps**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Seattle Conservation Corps	3,882,891	4,139,623	-
<b>Total</b>	<b>3,882,891</b>	<b>4,139,623</b>	<b>-</b>
Full-time Equivalents Total*	16.52	16.52	-

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Zoo and Aquarium Programs	7,013,295	7,125,936	7,459,216
<b>Total</b>	<b>7,013,295</b>	<b>7,125,936</b>	<b>7,459,216</b>

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# Seattle Center

Robert Nellams, Director

(206) 684-7200

<http://www.seattlecenter.com/>

## Department Overview

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

The history of Seattle Center dates back to a time well before it existed as a City department in its current form. Prior to the 1850s, the land on which Seattle Center sits was a part of a Native American trail which was later occupied by the David Denny family and eventually donated to the City of Seattle. In 1927, the new Civic Auditorium, now Marion Oliver McCaw Hall, and Arena, now the newly rebuilt Opera Center, were constructed with funding from a levy and a contribution from a local business owner. In 1939, a large military Armory was constructed. In 1948, the Memorial Stadium was built and the Memorial Wall was added in 1952. Finally, in 1962, the community pulled together these facilities and added new structures to host the Seattle World's Fair/Century 21 Exposition. At the conclusion of the fair, the City took ownership of most of the remaining facilities and campus grounds to create Seattle Center. Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These tenants play a critical role in the arts and cultural landscape of the region.

Originally created after the World's Fair, Seattle Center operated the Coliseum. Later, this facility was renamed KeyArena. Seattle Center operated this major public assembly venue on the campus for sports and concert events. Now Seattle Center is undergoing major changes with the renovation of the Arena, which began in 2019. Following an RFP process, the City selected Oak View Group (OVG)/Seattle Arena Company (ArenaCo) to renovate the Arena using private funding. When the building reopens in 2021, ArenaCo will operate the building. The new building will be capable of hosting both NHL hockey and NBA basketball, and will continue to house the WNBA's Seattle Storm as well as a variety of concerts, family shows, and other events.

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

Due to the size and importance of commercial revenues, Seattle Center confronts many of the same market factors that other businesses do. Changing consumer preferences, fluctuating demand, and the many options customers have in terms of discretionary spending all influence the financial performance of Seattle Center. Seattle Center's situation is also unique in that it must meet the simultaneous financial challenges of competition with other facilities that host events; the presence on campus of long-term, non-profit tenants; and the need to balance its public and private event offerings.

## Seattle Center

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	13,126,476	14,543,754	16,829,324
Other Funding - Operating	24,291,878	24,139,709	18,588,941
<b>Total Operations</b>	<b>37,418,355</b>	<b>38,683,463</b>	<b>35,418,265</b>
<b>Capital Support</b>			
General Fund Support	718,400	-	-
Other Funding - Capital	6,077,445	11,790,105	7,381,268
<b>Total Capital</b>	<b>6,795,845</b>	<b>11,790,105</b>	<b>7,381,268</b>
<b>Total Appropriations</b>	<b>44,214,200</b>	<b>50,473,568</b>	<b>42,799,533</b>

Full-Time Equivalents Total\* 228.73      225.23      216.43

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

### Budget Overview

The public health precautions needed to help fight COVID-19 have made holding public events impossible. This has deeply impacted Seattle Center's revenues which are largely generated from events and other commercial activities. Seattle Center is also in the middle of a major transition as the Seattle Arena Company redevelops the Seattle Center campus's largest venue, KeyArena, into a new world-class sports and entertainment facility, now named the Climate Pledge Arena.

To help Seattle Center transition to a future without arena operations, the Council authorized an interfund loan in 2019 to help carry Seattle Center through to the time when the new arena is open and paying rent to the City. Due to COVID-19, Seattle Center's financial challenge is now much greater than before, so the 2021 Proposed Budget includes legislation to increase the size of Seattle Center's interfund loan from \$5 million to \$18 million and extend the repayment period from 2026 to 2033. After the arena opens, Seattle Center will use operating revenue from arena rent, increased sponsorships, parking receipts, Monorail revenues, and lease and rental fees to repay the loan.

The 2021 Proposed Budget also includes \$2.6 million in General Fund support for Seattle Center. Without this funding, Seattle Center will be unable to pay the loan back. Seattle Center will also make ongoing spending reductions of around \$1.3 million in the 2021 Budget. These reductions are largely staffing reductions that have been planned as part of the arena transition. Since 2018, Seattle Center has reduced annual spending by about \$8 million related to the closure of KeyArena.

Seattle Center's 2021-2026 Capital Improvement Program (CIP) is focused on renovating basic infrastructure, such as addressing the ADA Barrier Removal Schedule in a variety of locations across the campus and replacing roofs for the Cornish Playhouse, Seattle Children's Theatre, and the International Fountain Pavilion; preparing for the Climate Pledge Arena opening in fall of 2021; and renovating International Fountain and DuPen Fountain. See Seattle Center's 2021-2026 Proposed CIP Overview for more information on capital projects.

## Seattle Center

### Incremental Budget Changes

#### Seattle Center

	2021 Beginning Budget	FTE
<b>2021 Beginning Budget</b>	<b>48,566,463</b>	<b>225.23</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(600,000)	-
Baseline Adjustments for Personnel Costs	578,160	-
<b>Proposed Operating</b>		
Reorganization Staffing Changes	(803,633)	(8.80)
Reductions to Enable Loan Repayment	(474,107)	-
Operating Funding Swap	-	-
Employee Team Support	10,000	-
Event Management System Licensing	50,000	-
McCaw Hall Operating Adjustment	(2,066,834)	-
Parking Management System Licensing	30,000	-
Rental Rate Fee Increase	-	-
<b>Proposed Capital</b>		
Seattle Center CIP Alignment	(2,529,420)	-
<b>Proposed Technical</b>		
Lease Renewal Cost Increase	26,275	-
McCaw Hall Technical Adjustments	(298,500)	-
Operating Revenue	-	-
Surface Water Management Fees	100,000	-
Technical Title Specific Pay Adjustments	129,141	-
Citywide Adjustments for Standard Cost Changes	81,987	-
<b>Total Incremental Changes</b>	<b>\$(5,766,930)</b>	<b>(8.80)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$42,799,533</b>	<b>216.43</b>

### Description of Incremental Budget Changes

	<u>Baseline</u>	
<b>Adjustment for One-Time Budget Changes</b>		
Expenditures	\$(600,000)	
Revenues	\$341,424	

## Seattle Center

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget: \$600,000 for consultant services to ensure financial safeguards around the new arena's construction are maintained; and a \$340,000 revenue contribution to the McCaw Hall fund based on last year's revenue and spending projection.

### Baseline Adjustments for Personnel Costs

Expenditures \$578,160

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### Reorganization Staffing Changes

Expenditures \$(803,633)

Position Allocation (8.80)

This item adjusts staffing levels to reflect a restructured departmental operation without the arena as a City staffed facility. ArenaCo, a private company, will be operating the new facility when it opens. The changes are primarily eliminations of vacant positions as well as reclassifications of several positions to reflect a reallocation of duties. When the City leased the arena to a private operator, some City positions assigned to that facility were eliminated while others were reassigned to Seattle Center campus operations. The department has completed a comprehensive review of staffing needs now that Center will no longer operate the facility, and this change implements the final phase of the staffing plan.

#### Reductions to Enable Loan Repayment

Expenditures \$(474,107)

This item reflects the reductions needed to support repayment of Seattle Center's interfund loan. These reductions include reducing public events production, travel and conference funding, bringing fire system testing in-house, and other staffing reductions. Seattle Center received approval of an interfund loan in the 2019 Budget to fund a planned deficit related to the closure of KeyArena. The business impacts of the COVID-19 crisis have greatly increased the amount of the department's projected deficit. These further reductions are needed to keep Seattle Center's costs at a level such that future revenues are sufficient to repay the loan. This item includes unfunding two positions that will be abrogated in the 2022 budget.

#### Operating Funding Swap

Expenditures -

This item shifts appropriation authority in the amount of \$2.6 million within the Campus BSL from the Seattle Center Fund to the General Fund. This change is needed in 2021 to keep Seattle Center's interfund loan at a size it can repay given the impacts of COVID-19 on events and gatherings. This one-time funding swap, an expansion in Seattle Center's interfund loan, and spending reductions are the three-pronged strategy to maintain positive balances in Seattle Center funds until events return to campus.

# Seattle Center

## Employee Team Support

Expenditures \$10,000

This item adds funding to support two employee teams. \$5,000 will be used to support the ongoing work of Seattle Center's Race and Social Justice Change Team and the Seattle Center Racial Equity Cohort. These groups are dedicated to identifying and helping eliminate institutional racism in the department. The other \$5,000 will fund work for a safety consultant to support the work of Seattle Center's Safety Committee. Seattle Center has used this committee to identify remedies for safety concerns for staff and the public across the campus. In lieu of a Safety Officer, these funds can fund some consultant services to assist with team's increasingly important work.

## Event Management System Licensing

Expenditures \$50,000

This item adds funding for the licensing costs of a new Event Management System which is being deployed in 2020. The system Seattle Center currently uses is 25 years old and is beginning to fail. The current system was built by Seattle Center staff who have since retired and is challenging to support. This system is utilized for a variety of event management functions such as contracting, billing, and managing work orders from various work groups within the department.

## McCaw Hall Operating Adjustment

Expenditures \$(2,066,834)

Revenues \$1,050,000

The McCaw Hall Operating Board, which consists of representatives from Seattle Center, the Pacific Northwest Ballet and Seattle Opera, jointly operate the facility. These adjustments align McCaw Hall funding levels with projected operational needs for the upcoming biennium. Operational needs are expected to slightly decline, however utility usage in the building has exceeded what has been budgeted and this proposal adjusts for those needs as well.

## Parking Management System Licensing

Expenditures \$30,000

This item adds funding for the annual licensing fee for Seattle Center's new Parking Management System. The system currently being used contains components that are no longer supported by the manufacturer. The new system controls the automated ingress/egress systems, allows for receipt of payment, and is needed to synchronize with the new parking system that the private operator of Climate Pledge Arena, ArenaCo, will use.

## Rental Rate Fee Increase

Revenues \$20,000

This item adjusts the projected facility fee revenue Seattle Center expects to realize as a result of adjusting its rental fee schedule, an increase of \$20,000 in 2021. Historically, Seattle Center has adjusted these fees every two years, and this adjustment is expected to produce a larger revenue increase in 2022 of \$125,000, when events return to a healthier level. The goal of this exercise is to adjust for increased operating costs for the various facilities as well as adjusting for market rate changes. Seattle Center aims to remain competitive in the commercial event marketplace and periodically adjusting rates allows for revenue maximization while staying competitive with other facilities.

## Proposed Capital

### Seattle Center CIP Alignment

Expenditures \$(2,529,420)

Revenues \$155,000

# Seattle Center

This item adjusts the CIP budget to align with projections of available funds. Adjustments from the baseline in 2021 include:

- Reduced Armory Rehabilitation maintenance by \$1.1 million. Money would have been used for Armory tenant and interior public space improvements. Needs include Grease Exhaust system, Freight Elevator, restrooms, emergency generator, and other items included in Facility Condition Assessment.
- Reduced Open Space Restoration and Repair by \$727,000. Impacts include delaying Fisher Pavilion roof replacement from 2021 to 2023 and deferring Mercer Street Landscaping in front of new Seattle Opera building to prioritize DuPen Fountain and campus lighting upgrades.
- Reduced Public Gathering Space Improvements by \$426,000. This reduction will limit funds for Arena project management time and pause plans for a new campus entryway marker on Thomas St.
- Reduced \$50,000 Fisher Pavilion Asset Preservation funding for upgrades to the facility.
- Reduced \$50,000 Site Signage funding for repairs or updates to aging and obsolete signage.
- Reduced \$633,000 from the McCaw Hall Capital Reserve to reflect Seattle Center and McCaw Hall tenants' (Pacific Northwest Ballet and the Seattle Opera) agreement to pause contributions to and spending from the capital maintenance fund in 2020 and 2021.
- \$430,000 added for Utility Infrastructure for campus sewer line renovation.

## Proposed Technical

### **Lease Renewal Cost Increase**

Expenditures \$26,275

This item funds the increase of a lease the department has on a building offsite which houses workspaces for maintenance staff including painters, plumbers and metal fabricators.

### **McCaw Hall Technical Adjustments**

Expenditures \$(298,500)

This item makes three technical changes related to funding for McCaw Hall. First, it removes the 2021 REET contribution to the McCaw Hall Capital Reserve Fund to reflect the agreement reached in 2020 between Seattle Center, the Pacific Northwest Ballet, and Seattle Opera to forgo the annual contribution due to the financial constraints brought on by the COVID-19 pandemic. Contributions will resume in 2022. Second, this proposal adjusts the annual debt payments to align with the payment schedule. Finally, it adjusts General Fund contributions to McCaw Hall to align with the assumed annual contributions in the upcoming biennium. Seattle Center has an operating agreement with the Seattle Opera and Pacific Northwest Ballet to jointly operate the building. As laid out in the agreement, Seattle Center is required to provide a certain amount of General Fund to support the operations.

### **Operating Revenue**

Revenues \$(6,697,805)

This item adjusts revenues to align with projections for 2021. Revenues are projected to decrease because Seattle Center is unable to host events due to the COVID-19 public health restrictions.

### **Surface Water Management Fees**

Expenditures \$100,000

This item is for increased King County Surface Water Management fees. These fees have increased over the rate of inflation, including a 50 percent increase in 2018, without any budgetary adjustments by the department. This proposal brings the budget for these fees up to the level Seattle Center has been paying King County.



# Seattle Center

## Technical Title Specific Pay Adjustments

Expenditures \$129,141

In 2019, the City reached agreement with most of the City's labor groups on a new, three-year labor contract. Included in that contract were adjustments to pay, including the Annual Wage Increase (AWI) adjustments. For two labor groups at Seattle Center, the Plumbers and Emergency Services Unit, there were other wage adjustments specific to those job titles above AWI. As those final adjustments were negotiated so late in the process, the exact adjustments were not available in time for inclusion in the 2020 Adopted Budget. This item adjusts what was included in the budget with what the final agreement cost impacts are.

## Citywide Adjustments for Standard Cost Changes

Expenditures \$81,987

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

## Seattle Center

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>CEN - BC-SC-BWT - Bagley Wright Trust Fund</b>			
15010 - Bagley Wright Theatre Fund	100,026	-	-
<b>Total for BSL: BC-SC-BWT</b>	<b>100,026</b>	<b>-</b>	<b>-</b>
<b>CEN - BC-SC-S0303 - McCaw Hall Capital Reserve</b>			
34070 - McCaw Hall Capital Reserve	508,018	614,000	-
<b>Total for BSL: BC-SC-S0303</b>	<b>508,018</b>	<b>614,000</b>	<b>-</b>
<b>CEN - BC-SC-S03P01 - Building and Campus Improvements</b>			
00100 - General Fund	718,400	-	-
00164 - Unrestricted Cumulative Reserve Fund	102,725	130,000	30,000
11410 - Seattle Center Fund	193,873	205,000	155,000
30010 - REET I Capital Fund	4,457,858	9,586,105	5,941,268
34060 - Seattle Center Capital Reserve	258,723	-	-
35500 - 2011 Multipurpose LTGO Bond Fund	14,031	-	-
<b>Total for BSL: BC-SC-S03P01</b>	<b>5,745,609</b>	<b>9,921,105</b>	<b>6,126,268</b>
<b>CEN - BC-SC-S9403 - Monorail Rehabilitation</b>			
00164 - Unrestricted Cumulative Reserve Fund	426,501	-	-
11410 - Seattle Center Fund	15,691	1,255,000	1,255,000
<b>Total for BSL: BC-SC-S9403</b>	<b>442,192</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b>CEN - BO-SC-60000 - Campus</b>			
00100 - General Fund	7,200,102	8,617,090	10,911,584
11410 - Seattle Center Fund	13,497,060	14,727,286	12,200,923
<b>Total for BSL: BO-SC-60000</b>	<b>20,697,163</b>	<b>23,344,376</b>	<b>23,112,507</b>
<b>CEN - BO-SC-65000 - McCaw Hall</b>			
00100 - General Fund	676,430	676,706	723,800
11410 - Seattle Center Fund	-	2,343	2,343
11430 - Seattle Center McCaw Hall Fund	5,062,055	4,974,967	2,963,768
30010 - REET I Capital Fund	290,000	299,000	-
<b>Total for BSL: BO-SC-65000</b>	<b>6,028,485</b>	<b>5,953,016</b>	<b>3,689,911</b>
<b>CEN - BO-SC-66000 - KeyArena</b>			
11420 - Seattle Center KeyArena Fund	-	-	-
<b>Total for BSL: BO-SC-66000</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Seattle Center

### CEN - BO-SC-69000 - Leadership and Administration

00100 - General Fund	5,249,944	5,249,958	5,193,940
11410 - Seattle Center Fund	5,442,763	4,136,113	3,421,907
<b>Total for BSL: BO-SC-69000</b>	<b>10,692,707</b>	<b>9,386,070</b>	<b>8,615,847</b>

<b>Department Total</b>	<b>44,214,200</b>	<b>50,473,568</b>	<b>42,799,533</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>228.73</b>	<b>225.23</b>	<b>216.43</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

### Budget Summary by Fund Seattle Center

	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
00100 - General Fund	13,844,877	14,543,754	16,829,324
00164 - Unrestricted Cumulative Reserve Fund	529,226	130,000	30,000
11410 - Seattle Center Fund	19,149,387	20,325,743	17,035,173
11420 - Seattle Center KeyArena Fund	-	-	-
11430 - Seattle Center McCaw Hall Fund	5,062,055	4,974,967	2,963,768
15010 - Bagley Wright Theatre Fund	100,026	-	-
30010 - REET I Capital Fund	4,747,858	9,885,105	5,941,268
34060 - Seattle Center Capital Reserve	258,723	-	-
34070 - McCaw Hall Capital Reserve	508,018	614,000	-
35500 - 2011 Multipurpose LTGO Bond Fund	14,031	-	-
<b>Budget Totals for CEN</b>	<b>44,214,200</b>	<b>50,473,568</b>	<b>42,799,533</b>

# Seattle Center

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
360900	Miscellaneous Revs-Other Rev	1,000,655	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,000,655</b>	<b>-</b>	<b>-</b>
374030	Capital Contr-Fed Dir Grants	641,201	-	-
379020	Capital Contributions	85,300	-	-
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>726,501</b>	<b>-</b>	<b>-</b>
341190	Personnel Service Fees	2,537,354	1,339,996	226,900
341300	Administrative Fees & Charges	-	5,000	5,072
360000	Miscellaneous Revs	-	-	155,000
360130	Interest On Contracts/Notes Re	20,888	-	-
360220	Interest Earned On Delinquent A	(11,182)	-	-
360250	Other Equip/Vehicle Rentals	165,120	-	-
360290	Parking Fees	4,959,296	5,838,913	1,770,050
360300	St Space Facilities Rentals	1,285,290	1,769,882	507,362
360310	Lt Space/Facilities Leases	4,238,199	3,556,517	1,696,438
360340	Concession Proceeds	850,099	1,412,294	202,006
360350	Other Rents & Use Charges	531	40,000	-
360360	Sponsorship And Royalties	593,436	680,000	400,000
360380	Sale Of Junk Or Salvage	586	-	-
360390	Proceeds From Sale Of Assets	(2)	-	-
360760	Sale Of Surplus Items	48,238	-	-
360900	Miscellaneous Revs-Other Rev	1,001,141	-	471,500
374030	Capital Contr-Fed Dir Grants	-	1,004,000	1,004,000
379020	Capital Contributions	-	456,000	251,000
391040	Capital Leases & Installment S	70,389	-	-
397010	Operating Transfers In	202,285	-	-
397200	Interfund Revenue	29,184	4,223,140	11,769,000
<b>Total Revenues for: 11410 - Seattle Center Fund</b>		<b>15,990,850</b>	<b>20,325,742</b>	<b>18,458,328</b>
400000	Use of/Contribution to Fund Balance	-	-	(1,423,155)
<b>Total Resources for:11410 - Seattle Center Fund</b>		<b>15,990,850</b>	<b>20,325,742</b>	<b>17,035,173</b>
341190	Personnel Service Fees	1,827,097	2,321,808	808,000
344900	Transportation-Other Rev	60,500	-	-

## Seattle Center

360020	Inv Earn-Residual Cash	81,455	-	-
360130	Interest On Contracts/Notes Re	106	-	-
360250	Other Equip/Vehicle Rentals	129,608	-	-
360300	St Space Facilities Rentals	2,046,413	535,292	651,250
360310	Lt Space/Facilities Leases	-	1,504,581	600,000
360340	Concession Proceeds	694,685	896,585	-
360360	Sponsorship And Royalties	22,012	-	-
360900	Miscellaneous Revs-Other Rev	1,287	58,125	60,750
<b>Total Revenues for: 11430 - Seattle Center McCaw Hall Fund</b>		<b>4,863,163</b>	<b>5,316,391</b>	<b>2,120,000</b>
400000	Use of/Contribution to Fund Balance	-	(341,424)	843,768
<b>Total Resources for:11430 - Seattle Center McCaw Hall Fund</b>		<b>4,863,163</b>	<b>4,974,967</b>	<b>2,963,768</b>
360020	Inv Earn-Residual Cash	-	16,000	-
379010	Capital Assessments	-	299,000	-
379020	Capital Contributions	290,000	-	-
397010	Operating Transfers In	506,172	299,000	-
<b>Total Revenues for: 34070 - McCaw Hall Capital Reserve</b>		<b>796,172</b>	<b>614,000</b>	<b>-</b>
<b>Total CEN Resources</b>		<b>23,377,341</b>	<b>25,914,709</b>	<b>19,998,941</b>

## Seattle Center

### Appropriations by Budget Summary Level and Program

#### CEN - BC-SC-BWT - Bagley Wright Trust Fund

#N/A

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bagley Wright Trust Fund	100,026	-	-
<b>Total</b>	<b>100,026</b>	<b>-</b>	<b>-</b>

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

#### CEN - BC-SC-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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
McCaw Hall Asset Preservation	508,018	614,000	-
<b>Total</b>	<b>508,018</b>	<b>614,000</b>	<b>-</b>
Full-time Equivalents Total*	0.38	0.38	0.38

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## Seattle Center

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Armory Rehabilitation	789,441	1,100,000	533,000
Campuswide Improvements and Re	1,966,940	1,505,000	1,780,000
Facility Infrastructure Renova	151,351	3,445,000	2,141,268
Parking Repairs & Improvements	1,079,353	2,400,000	-
Public Gathering Space Improve	1,260,734	305,000	529,000
Utility Infrstr MP and Repairs	497,790	1,166,105	1,143,000
<b>Total</b>	<b>5,745,609</b>	<b>9,921,105</b>	<b>6,126,268</b>
Full-time Equivalents Total*	7.26	7.26	7.26

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

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

#### **Armory Rehabilitation**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Armory Rehabilitation	789,441	1,100,000	533,000
Full Time Equivalents Total	0.57	0.57	0.57

#### **Campuswide Improvements and Re**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Campuswide Improvements and Re	1,966,940	1,505,000	1,780,000
Full Time Equivalents Total	4.20	4.20	4.20

## Seattle Center

### Facility Infrastructure Renova

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Facility Infrastructure Renova	151,351	3,445,000	2,141,268
Full Time Equivalents Total	0.48	0.48	0.48

### Parking Repairs & Improvements

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Parking Repairs & Improvements	1,079,353	2,400,000	-
Full Time Equivalents Total	0.38	0.38	0.38

### Public Gathering Space Improve

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Public Gathering Space Improve	1,260,734	305,000	529,000
Full Time Equivalents Total	0.96	0.96	0.96

### Utility Infrstr MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Utility Infrstr MP and Repairs	497,790	1,166,105	1,143,000
Full Time Equivalents Total	0.67	0.67	0.67



## Seattle Center

### **CEN - BC-SC-S9403 - Monorail Rehabilitation**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Monorail Rehabilitation	442,192	1,255,000	1,255,000
<b>Total</b>	<b>442,192</b>	<b>1,255,000</b>	<b>1,255,000</b>
Full-time Equivalents Total*	0.96	0.96	0.96

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

### **CEN - BO-SC-60000 - Campus**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Access	1,293,948	1,335,314	1,383,950
Campus Grounds	12,967,585	15,618,940	15,487,514
Commercial Events	2,239,125	2,085,328	2,143,533
Community Programs	2,958,429	2,606,770	2,352,929
Cultural Facilities	386,254	301,153	307,541
Festivals	851,821	1,396,872	1,437,040
<b>Total</b>	<b>20,697,163</b>	<b>23,344,376</b>	<b>23,112,507</b>
Full-time Equivalents Total*	178.88	180.38	175.38

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

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

#### **Access**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Access	1,293,948	1,335,314	1,383,950

## Seattle Center

Full Time Equivalents Total	9.71	9.71	9.71
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### Campus Grounds

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Campus Grounds	12,967,585	15,618,940	15,487,514
Full Time Equivalents Total	124.00	126.50	122.75

### Commercial Events

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Commercial Events	2,239,125	2,085,328	2,143,533
Full Time Equivalents Total	11.38	11.38	10.38

### Community Programs

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Community Programs	2,958,429	2,606,770	2,352,929
Full Time Equivalents Total	17.38	16.38	16.13

### Cultural Facilities

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

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Cultural Facilities	386,254	301,153	307,541
Full Time Equivalents Total	3.38	3.38	3.38

### Festivals

## Seattle Center

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

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Festivals	851,821	1,396,872	1,437,040
Full Time Equivalents Total	13.03	13.03	13.03

### **CEN - BO-SC-65000 - McCaw Hall**

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

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Debt Service	121,000	121,000	121,500
McCaw Hall	5,907,485	5,832,016	3,568,411
<b>Total</b>	<b>6,028,485</b>	<b>5,953,016</b>	<b>3,689,911</b>
Full-time Equivalents Total*	36.25	36.25	36.25

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

The following information summarizes the programs in McCaw Hall Budget Summary Level:

#### **Debt Service**

The purpose of the Debt Program is to provide payments and collect associated revenues related to the debt service for McCaw Hall.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Debt Service	121,000	121,000	121,500

#### **McCaw Hall**

The purpose of the McCaw Hall Program is to operate and maintain McCaw Hall.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
McCaw Hall	5,907,485	5,832,016	3,568,411
Full Time Equivalents Total	36.25	36.25	36.25

## Seattle Center

### **CEN - BO-SC-66000 - KeyArena**

The purpose of the KeyArena Budget Summary Level is to manage and operate the KeyArena. Included in this category are all operations related to sports teams playing in the arena, along with concerts, family shows, and private meetings.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
KeyArena	-	-	-
<b>Total</b>	-	-	-
Full-time Equivalents Total*	5.00	-	-

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

### **CEN - BO-SC-69000 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CIP Indirect Costs	263,402	-	-
Citywide Indirect Costs	2,417,242	3,294,891	3,362,614
Departmental Indirect Costs	5,161,463	5,222,077	4,361,667
Divisional Indirect	557,542	1,858,396	1,807,481
Employee Benefits	1,638,496	4,891,528	4,964,908
Indirect Cost Recovery Offset	654,562	(5,880,822)	(5,880,822)
<b>Total</b>	<b>10,692,707</b>	<b>9,386,070</b>	<b>8,615,847</b>
Full-time Equivalents Total*	-	-	(3.80)

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

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

#### **CIP Indirect Costs**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CIP Indirect Costs	263,402	-	-

# Seattle Center

## Citywide Indirect Costs

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,417,242	3,294,891	3,362,614

## Departmental Indirect Costs

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	5,161,463	5,222,077	4,361,667
Full Time Equivalents Total	-	-	(3.80)

## Divisional Indirect

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Divisional Indirect	557,542	1,858,396	1,807,481

## Employee Benefits

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Employee Benefits	1,638,496	4,891,528	4,964,908

## Indirect Cost Recovery Offset

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Indirect Cost Recovery Offset	654,562	(5,880,822)	(5,880,822)



# Seattle Public Library

Marcellus Turner, Executive Director and Chief Librarian

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<http://www.spl.org>

## Department Overview

The Seattle Public Library, founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, a robust "virtual library" available 24/7 through the Library's popular website and a Mobile Services division. While the Central Library supports library services for downtown residents and workers, it is also the hub for planning and developing systemwide programs and services. In addition, the Central Library provides critical computer and Wi-Fi access for people without internet service, as well as community meeting rooms and an auditorium for cultural and educational programs. The 26 neighborhood libraries provide services and programs close to where people live, go to school and work, and serve as neighborhood anchors for lifelong learning, civic engagement, and economic vitality.

In 2019, The Seattle Public Library (SPL) hosted nearly five million in-person visitors and circulated 12.6 million items. There were more than 12,000 attendees at the Library's adult learning programs, such as English as a Second Language classes, adult education tutoring, and Ready to Work programs. STEM-focused Summer of Learning activities attracted nearly 34,000 attendees and over 1,200 homework help sessions were hosted by the Library to support student success.

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

## Budget Snapshot

	2019	2020	2021
	Actuals	Adopted	Proposed
<b>Department Support</b>			
General Fund - Operating	55,084,045	58,883,540	54,301,685
Other Funding - Operating	31,026,036	22,580,311	23,373,310
<b>Total Operations</b>	<b>86,110,081</b>	<b>81,463,851</b>	<b>77,674,995</b>
<b>Capital Support</b>			
Other Funding - Capital	5,223,998	4,768,000	9,237,000
<b>Total Capital</b>	<b>5,223,998</b>	<b>4,768,000</b>	<b>9,237,000</b>
<b>Total Appropriations</b>	<b>91,334,079</b>	<b>86,231,851</b>	<b>86,911,995</b>

# Seattle Public Library

## Budget Overview

The City is projecting significant revenue losses due to the economic impacts of COVID-19. As a result, the 2021 Proposed Budget includes reductions for most departments across the City. Owing to this considerable economic strain, the General Fund cannot support The Seattle Public Library (SPL) at the same level for 2021. The SPL budget includes a General Fund reduction of \$5.8 million or 10% of the SPL General Fund support (7.4% of SPL's total operating budget). The SPL budget is approximately 63% General Fund, 36% 2019 Library Levy, and 1% from Library-generated revenues, which include a parking garage at the Central Library, space rentals for private events, print and copy services and lost material fees.

Library operations have been significantly impacted by COVID-19. All SPL branches closed indefinitely in March 2020 as the pandemic emerged. Since then, the Central Library and a number of branches have opened for Curbside Pickup Service and/or book returns, with remaining staff working in the other branches to process materials for Curbside Pickup and Mobile Services or offering virtual services, programming and online customer services. In addition, five branches are providing public access to restrooms to help support the insecurely housed. Although there is much uncertainty on what impact COVID-19 will have in 2021, the budget assumes that Library facilities will not fully reopen to the public for in-person services until July 2021.

Because the General Fund cannot support the SPL at the same level, the 2021 Proposed Budget will shift limited and specific expenses from the General Fund to the 2019 Library Levy to mitigate program and operating reductions. Because of the temporary closure of Library facilities due to COVID-19, some 2019 Library Levy funding that was budgeted in 2021 to expand hours, add an at-risk youth specialist, and to expand play and learn programming will be redirected to offset a portion of reductions to baseline open hours at Library locations. In total, \$1.36 million in 2019 Library Levy funding will be redirected for this purpose. The Library Board of Trustees will determine how best to address the impacts of the General Fund reduction with a focus on equity as promised to voters.

The SPL budget also includes a cumulative \$1.4 million reduction to physical materials, digital collection purchases, and staffing in support of the physical collection. In addition, \$1.35 million is cut from travel and training, technology, building and facility maintenance, and other operational functions such as Finance, Accounting, Human Resources, Event Services and Marketing.



# Seattle Public Library

## Incremental Budget Changes

### Seattle Public Library

	2021 Proposed Budget	FTE
<b>2021 Beginning Budget</b>	<b>89,060,851</b>	-
<b>Baseline</b>		
Technical Adjustment for CCM Baseline	(131,909)	-
Baseline Adjustments for Personnel Costs	1,051,826	-
<b>Proposed Operating</b>		
Recruitment & Administrative Reductions	(174,000)	-
Reduce Library Communications and Marketing Support	(100,000)	-
Reduction to Events Services Personnel	(157,500)	-
Staff Training Reduction	(117,000)	-
Modifications to Library Operations	(3,082,000)	-
Reduction to Library Digital Collection Purchases	(139,000)	-
Reduction to Physical Collection Purchases	(531,000)	-
Reduction to Circulation Support Personnel	(588,000)	-
Reduction to Computer Equipment and Personnel	(293,000)	-
Reduction to Library Building Maintenance & Reduce Facilities Personnel	(348,000)	-
Reduction to Finance & Accounting Personnel	(170,000)	-
<b>Proposed Capital</b>		
Real Estate Excise Tax (REET) Reduction	(360,000)	-
Transfer of Levy-funded IT Infrastructure Projects from Operating to Capital	2,000,000	-
<b>Proposed Technical</b>		
Fund 18200 Beginning Balance Technical Adjustment	647,000	-
Library Revenues	-	-
Citywide Adjustments for Standard Cost Changes	343,727	-
SPL-Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$(2,148,856)</b>	-
<b>Total 2021 Proposed Budget</b>	<b>\$86,911,995</b>	-

## Description of Incremental Budget Changes

### Baseline

Technical Adjustment for CCM Baseline

# Seattle Public Library

Expenditures \$(131,909)

This is a technical change to align the budget to central IT, HR, and FAS rates.

## Baseline Adjustments for Personnel Costs

Expenditures \$1,051,826

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

## Proposed Operating

### Recruitment & Administrative Reductions

Expenditures \$(174,000)

This item includes administrative and human resources staffing reductions. This item also includes reductions to the office supply and program support non-labor budgets. The SPL will reduce office supply budget by 10% and take further reductions to program support and other non-labor resources.

### Reduce Library Communications and Marketing Support

Expenditures \$(100,000)

This item reduces the General Fund budget for marketing and communications. The base non-labor budget including levy resources for marketing and communication is \$215,000. This item is a 46% reduction to the base budget.

### Reduction to Events Services Personnel

Expenditures \$(157,500)

Private event bookings at the Central Library have been severely impacted by the COVID-19 pandemic. This is expected to continue into 2021 as it is anticipated that libraries will remain closed for the first half of the year. When reopening is allowed it is expected that it will take some time for the events industry to return to pre-pandemic levels. As a result, the SPL is reducing the budget and staffing for Events Services.

### Staff Training Reduction

Expenditures \$(117,000)

This item reduces the General Fund travel and training budget for non-represented staff. The base budget for travel and training, including represented staff is \$164,000. This item is a 71% reduction to the travel and training budget.

### Modifications to Library Operations

Expenditures \$(3,082,000)

On March 14, 2020 all Seattle libraries closed to combat the spread of COVID-19 as it emerged as a global pandemic. In response to a dramatic increase in public interest of digital resources, The Seattle Public Library quickly adapted to a virtual service model by enhancing digital offerings, transitioning educational and cultural programs to virtual formats, and providing chat and phone information services through telework models.

A systemwide reopening team went to work planning a safe and phased offering of in-person services. This resulted in the launch of contact-free Curbside Service and book returns, as well as resuming limited Mobile Services, which

## Seattle Public Library

provides access to senior housing facilities, preschools serving low-income families, encampments serving people experiencing homelessness, and other patrons with mobility and access concerns. The Library has also been providing safe and sanitary public restroom access at five locations, seven days a week.

The budget assumes the Library will continue providing expanded digital programs and services, Curbside Service, book returns, public restroom access, and Mobile Services in 2021, until Library buildings reopen. The Library will continue to look for ways to add patron-requested services permitted under public health guidelines.

Because the General Fund can no longer support Library operations at the same level, this budget includes a General Fund reduction of \$5.8 million. Library has determined that \$3.1 million of this reduction will come from its budget for operating hours. With much uncertainty around COVID-19, the budget assumes that for planning purposes that facilities will not reopen until July 2021. When buildings do reopen, some locations will operate with reduced hours.

The Library believes multiple funding sources are necessary to deliver core Library information services to the public in unprecedented times. To help offset this cut, the Library will redirect \$1.36 million of 2019 Library Levy dollars originally allocated to expanded hours and programming in 2021. Those dollars will be used to support base operating hours when libraries reopen. The Library Board of Trustees will determine how best to achieve those savings and address impacts of the General Fund reduction with a focus on equity as promised to voters. The final approved plan will be reflected in the 2021 Library Operations Plan.

### Reduction to Library Digital Collection Purchases

Expenditures \$(139,000)

This item reduces the General Fund Budget for the digital collection in the following areas:

Databases (\$67,000)

E-periodicals (\$18,000)

E-books and E-audiobooks (\$55,000)

Streaming Media (\$138,000)

\$138,000 in accumulated 2012 Library Levy fund balance will be used to offset the streaming media reduction for 2021. Use of digital materials has continued to grow with demand increasing by 24% between 2018 and 2019, and by 26% during the first four months of the pandemic. The base budget for the digital collection, including General Fund and levy resources, is \$4.3 million. The impact of this is a 6% reduction to the digital collection budget in 2021.

### Reduction to Physical Collection Purchases

Expenditures \$(531,000)

This item includes a reduction to the physical materials collection including, CDs and DVDs, print, audio, and serial collections. As patron use has shifted toward electronic formats during the pandemic, the Library has re-balanced the baseline books and materials budget to account for this change. This reduction will result in a smaller, but more developed collection of print and physical materials. The base budget for the physical collection is \$3.5 million, including General Fund and levy resources. This reduction reflects a 15% reduction to the budget for physical materials.

### Reduction to Circulation Support Personnel

Expenditures \$(588,000)

This item reduces personnel who support circulation of the physical books and materials. Due to the budget reduction to the physical collection, the staff that support the physical circulation will also be reduced. The base budget for staffing for circulation, which reflects the movement and access to materials across 27 locations, is \$8.7 million, including General Fund and levy resources. This item reflects a 7% reduction to the base budget.

# Seattle Public Library

## Reduction to Computer Equipment and Personnel

Expenditures \$(293,000)

This item includes a reduction to IT personnel, while also cutting public and staff computing purchases, and eliminating the budget for Adobe Creative Suite software.

## Reduction to Library Building Maintenance & Reduce Facilities Personnel

Expenditures \$(348,000)

This item includes the elimination of facilities support personnel and a \$150,000 reduction to facilities non-labor maintenance by reducing the frequency of maintenance services at Central Library and neighborhood branches.

## Reduction to Finance & Accounting Personnel

Expenditures \$(170,000)

This item reduces the budget for finance and accounting personnel and eliminates two positions. The base budget for finance and accounting including levy resources is \$1.1 million, and this is a 15% reduction to the base budget.

## Proposed Capital

### Real Estate Excise Tax (REET) Reduction

Expenditures \$(360,000)

The SPL capital budget includes 2019 Library Levy and REET resources. The 2019 Library Levy includes \$50.9 million directed toward capital projects over the levy period. REET funding supplements the levy funding for major maintenance projects including seismic retrofits to Carnegie-era branches. Because of projected declines in REET revenue, the REET resources dedicated to these projects is reduced.

### Transfer of Levy-funded IT Infrastructure Projects from Operating to Capital

Expenditures \$2,000,000

This is a budget neutral transfer of previously-planned Library IT infrastructure work from operating to capital, all supported by the 2019 voter-approved Library Levy. From 2021 through 2026, the Library Levy CIP will increase appropriation authority by \$7,489,000 to fund various IT infrastructure work and replacement of the Library's Integrated Library System (ILS), while making a commensurate reduction in the Library Programs and Services Division in Fund 18200 over that same timeframe (2021-2026). This transfer is necessary as the expenditure represents a capital project, rather than an operating expense.

## Proposed Technical

### Fund 18200 Beginning Balance Technical Adjustment

Expenditures \$647,000

This is a technical adjustment to bring the budget for Fund 18200 into alignment with the spending plan for the voter approved 2019 Library Levy.

## Library Revenues

Revenues \$(4,261,855)

## Seattle Public Library

Library generated revenues are expected to decrease due to COVID-19, the recession, and the slow recovery from COVID-19. SPL is projecting declines in parking fees, event rentals, lost material fees, and other miscellaneous revenues. This item also reflects the decrease in the transfer of General Fund resources to the SPL operating fund to reflect a 10% reduction in General Fund support. This item also reflects the increase in levy revenue in 2021.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$343,727

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

### SPL-Balancing

Revenues \$5,119,999

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

# Seattle Public Library

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>SPL - BC-PL-B3000 - Capital Improvements</b>			
10410 - Library Fund	2,855,000	-	-
18100 - 2012 Library Levy Fund	1,653,858	-	-
18200 - 2019 Library Levy Fund	-	4,190,000	8,837,000
30010 - REET I Capital Fund	715,140	578,000	400,000
<b>Total for BSL: BC-PL-B3000</b>	<b>5,223,998</b>	<b>4,768,000</b>	<b>9,237,000</b>
<b>SPL - BO-PL-B1ADM - Administrative/Support Service</b>			
10410 - Library Fund	8,549,887	9,491,835	9,312,814
15350 - Library Trust & Memorial Fund	3,351,827	-	-
18100 - 2012 Library Levy Fund	2,230,114	-	-
18200 - 2019 Library Levy Fund	-	2,525,000	2,525,000
<b>Total for BSL: BO-PL-B1ADM</b>	<b>14,131,827</b>	<b>12,016,835</b>	<b>11,837,814</b>
<b>SPL - BO-PL-B2CTL - Chief Librarian's Office</b>			
10410 - Library Fund	491,861	507,178	484,615
15350 - Library Trust & Memorial Fund	206,585	-	-
18100 - 2012 Library Levy Fund	7,308	-	-
18200 - 2019 Library Levy Fund	-	9,000	9,000
<b>Total for BSL: BO-PL-B2CTL</b>	<b>705,754</b>	<b>516,178</b>	<b>493,615</b>
<b>SPL - BO-PL-B4PUB - Library Program and Services</b>			
10410 - Library Fund	49,617,999	46,454,799	42,402,089
15350 - Library Trust & Memorial Fund	4,175,005	-	-
18100 - 2012 Library Levy Fund	8,416,336	-	138,000
18200 - 2019 Library Levy Fund	-	18,551,000	19,198,000
<b>Total for BSL: BO-PL-B4PUB</b>	<b>62,209,341</b>	<b>65,005,799</b>	<b>61,738,089</b>
<b>SPL - BO-PL-B5HRS - Human Resources</b>			
10410 - Library Fund	2,025,465	2,322,142	2,095,839
15350 - Library Trust & Memorial Fund	62,375	-	-
18100 - 2012 Library Levy Fund	19,880	-	-
18200 - 2019 Library Levy Fund	-	16,000	16,000
<b>Total for BSL: BO-PL-B5HRS</b>	<b>2,107,720</b>	<b>2,338,142</b>	<b>2,111,839</b>
<b>SPL - BO-PL-B7STR - Institutional &amp; Strategic Advancement</b>			
10410 - Library Fund	915,266	991,897	898,638
15350 - Library Trust & Memorial Fund	426,358	-	-
18100 - 2012 Library Levy Fund	640,815	-	-

## Seattle Public Library

18200 - 2019 Library Levy Fund	-	595,000	595,000
<b>Total for BSL: BO-PL-B7STR</b>	<b>1,982,438</b>	<b>1,586,897</b>	<b>1,493,638</b>

**SPL - BO-PL-LOFT - Levy Operating Fund Transfer**

18100 - 2012 Library Levy Fund	4,973,000	-	-
<b>Total for BSL: BO-PL-LOFT</b>	<b>4,973,000</b>	<b>-</b>	<b>-</b>

**Department Total** **91,334,079**    **86,231,851**    **86,911,995**

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

### Budget Summary by Fund Seattle Public Library

	2019 Actuals	2020 Adopted	2021 Proposed
10410 - Library Fund	64,455,477	59,767,851	55,193,995
15350 - Library Trust & Memorial Fund	8,222,151	-	-
18100 - 2012 Library Levy Fund	17,941,311	-	138,000
18200 - 2019 Library Levy Fund	-	25,886,000	31,180,000
30010 - REET I Capital Fund	715,140	578,000	400,000
<b>Budget Totals for SPL</b>	<b>91,334,079</b>	<b>86,231,851</b>	<b>86,911,995</b>

# Seattle Public Library

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
330020	Intergov-Revenues	-	26,050	26,050
333110	Ind Fed Grants	32,756	-	-
334010	State Grants	817	-	-
335060	Judicial Salary Contrib-State	3,240	-	-
337080	Other Private Contrib & Dons	(78)	-	-
341050	Word Proc/Printing/Dupl Svcs	191,263	180,000	135,000
350130	Library Fines and Fees	1,145,893	187,000	140,250
360290	Parking Fees	316,712	300,000	225,000
360300	St Space Facilities Rentals	225,542	187,000	93,500
360310	Lt Space/Facilities Leases	30,329	-	-
360340	Concession Proceeds	4,721	4,500	1,750
360380	Sale Of Junk Or Salvage	-	5,000	-
360900	Miscellaneous Revs-Other Rev	12,405	2,500	1,500
397010	Operating Transfers In	60,823,545	58,883,540	54,301,685
<b>Total Revenues for: 10410 - Library Fund</b>		<b>62,787,146</b>	<b>59,775,590</b>	<b>54,924,735</b>
400000	Use of/Contribution to Fund Balance	-	(7,739)	269,260
<b>Total Resources for:10410 - Library Fund</b>		<b>62,787,146</b>	<b>59,767,851</b>	<b>55,193,995</b>
337080	Other Private Contrib & Dons	4,770,070	-	-
360310	Lt Space/Facilities Leases	10	-	-
<b>Total Revenues for: 15350 - Library Trust &amp; Memorial Fund</b>		<b>4,770,080</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	17,908,495	-	-
<b>Total Revenues for: 18100 - 2012 Library Levy Fund</b>		<b>17,908,495</b>	<b>-</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	-	138,000
<b>Total Resources for:18100 - 2012 Library Levy Fund</b>		<b>17,908,495</b>	<b>-</b>	<b>138,000</b>
311010	Real & Personal Property Taxes	399	30,455,000	30,675,000
360010	Investment Interest	-	-	100,000
<b>Total Revenues for: 18200 - 2019 Library Levy Fund</b>		<b>399</b>	<b>30,455,000</b>	<b>30,775,000</b>



# Seattle Public Library

400000	Use of/Contribution to Fund Balance	-	(4,569,000)	405,000
<b>Total Resources for:18200 - 2019 Library Levy Fund</b>		<b>399</b>	<b>25,886,000</b>	<b>31,180,000</b>
<b>Total SPL Resources</b>		<b>85,466,120</b>	<b>85,653,851</b>	<b>86,511,995</b>

# Seattle Public Library

## Appropriations by Budget Summary Level and Program

### **SPL - BC-PL-B3000 - Capital Improvements**

The purpose of The Seattle Public Library Major Maintenance 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Capital Improvements	5,223,998	4,768,000	9,237,000
<b>Total</b>	<b>5,223,998</b>	<b>4,768,000</b>	<b>9,237,000</b>

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

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Administrative Services	467,809	10,273,835	10,770,314
Business Office	4,734,547	-	(170,000)
Event Services	496,650	-	(157,500)
FAC Services	8,432,821	1,743,000	1,395,000
<b>Total</b>	<b>14,131,827</b>	<b>12,016,835</b>	<b>11,837,814</b>

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

#### **Administrative Services**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Administrative Services	467,809	10,273,835	10,770,314

#### **Business Office**

## Seattle Public Library

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Business Office	4,734,547	-	(170,000)

### Event Services

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Event Services	496,650	-	(157,500)

### FAC Services

The purpose of the FAC Services Program is to maintain and secure the Library's buildings and grounds so that library services are delivered in safe, secure, clean, well-functioning and comfortable environments.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
FAC Services	8,432,821	1,743,000	1,395,000

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

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

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Chief Librarian's Office	705,754	516,178	493,615
<b>Total</b>	<b>705,754</b>	<b>516,178</b>	<b>493,615</b>

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

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

## Seattle Public Library

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Collections and Access	18,359,127	6,530,000	5,083,630
Information Technology	5,652,597	1,980,000	1,682,909
Public Services	38,197,617	56,495,799	54,971,550
<b>Total</b>	<b>62,209,341</b>	<b>65,005,799</b>	<b>61,738,089</b>

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

### Collections and Access

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Collections and Access	18,359,127	6,530,000	5,083,630

### Information Technology

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Information Technology	5,652,597	1,980,000	1,682,909

### Public Services

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Public Services	38,197,617	56,495,799	54,971,550

### **SPL - BO-PL-B5HRS - Human Resources**

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

## Seattle Public Library

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Human Resources	2,107,720	2,338,142	2,111,839
<b>Total</b>	<b>2,107,720</b>	<b>2,338,142</b>	<b>2,111,839</b>

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

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

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Institutional & Strategic Adva	1,982,438	1,586,897	-
Institutional & Strategic Advancement	-	-	1,493,638
<b>Total</b>	<b>1,982,438</b>	<b>1,586,897</b>	<b>1,493,638</b>

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*The following information summarizes the programs in Institutional & Strategic Advancement Budget Summary Level:*

#### **Institutional & Strategic Adva**

The purpose of the Institutional & Strategic Advancement Program is to assist in the administration of Library operations and play an essential role in shaping the strategic direction, work and culture of the Library.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
Institutional & Strategic Adva	1,982,438	1,586,897	-

#### **Institutional & Strategic Advancement**

The purpose of the Institutional & Strategic Advancement Program is to assist in the administration of Library operations and play an essential role in shaping the strategic direction, work and culture of the Library.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
Institutional & Strategic Advancement	-	-	1,493,638

# Seattle Public Library

## **SPL - BO-PL-B9LA - Leadership and Administration**

#N/A

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	-	-	-
<b>Total</b>	-	-	-

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## **SPL - BO-PL-LOFT - Levy Operating Fund Transfer**

From 2013 through 2019, the 2012 Library Levy provided an operating transfer to the Library Fund. These resources helped preserve core Library services that would have otherwise been reduced in response to the Great Recession.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Levy Operating Fund Transfer	4,973,000	-	-
<b>Total</b>	<b>4,973,000</b>	-	-

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

# Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

[www.seattle.gov/education](http://www.seattle.gov/education)

## Department Overview

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. DEEL achieves this goal by investing in high-quality educational services and programs that help children succeed in school, increasing capacity for such programs in underserved communities and strengthening school-community connections.

DEEL is responsible for weaving together early learning programs in the City to provide families with the opportunity to prepare their children to enter school ready to succeed. As part of this work, DEEL provides child care subsidies to low-income families; operates the Seattle Preschool Program; and provides wraparound services, training, and professional development. By braiding and blending resources from the Families, Education, Preschool, and Promise (FEPP) Levy; the state Early Childhood Education and Assistance Program; the Sweetened Beverage Tax (SBT); and the City's General Fund, the department seeks to ensure families in the city have access to high quality early learning programs and services.

For school-age children, DEEL builds linkages between the City of Seattle, the Seattle Public School District, and other organizations to ensure successful levy implementation. Levy investments are made in programs that improve academic achievement and help students graduate ready for the postsecondary path of their choice. To that end, each program undergoes ongoing program evaluation to ensure it delivers on specific targeted outcomes intended to improve academic achievement. The department provides annual reports detailing program targets and results to policy makers and the community.

DEEL serves as the liaison between the City and the higher education community on education issues of joint concern. The department builds partnerships with, and facilitates collaboration between, local higher education representatives to increase academic, economic and social advancement. DEEL aligns City investments with institutions' priorities, initiatives and goals to increase student success and higher levels of educational attainment. Part of this work includes implementation of the Seattle Promise program. The Seattle Promise provides two years of free college for Seattle public high school graduates, removing financial barriers to higher education facing many Seattle public school students. Seattle Promise students have the opportunity to obtain up to 90 credits of instruction towards a degree, credential, certificate or pre-apprenticeship program. In Fall 2019, Seattle Promise expanded to all 17 Seattle Public High Schools.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	13,199,605	13,456,536	10,785,929
Other Funding - Operating	57,129,188	92,280,442	92,509,985
<b>Total Operations</b>	<b>70,328,793</b>	<b>105,736,978</b>	<b>103,295,913</b>
<b>Total Appropriations</b>	<b>70,328,793</b>	<b>105,736,978</b>	<b>103,295,913</b>
Full-Time Equivalents Total*	98.00	110.50	110.50

# Department of Education and Early Learning

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

## Budget Overview

DEEL implements its mission to support Seattle's children by leveraging its funding from the FEPP Levy; the City's General Fund; Sweetened Beverage Tax (SBT) revenues; federal, state, and private grants; and partnerships with other City departments. The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the 2021 Proposed Budget includes reductions for most departments across the City, including DEEL. The General Fund can no longer provide the same level of support to DEEL's budget and as a result, the General Fund support to DEEL is reduced by 19% from the 2020 Adopted Budget. Because DEEL has other funding sources, including the FEPP Levy, DEEL mitigates the General Fund reduction by consolidating those activities that overlap the two funds and by reducing General Fund support for those activities that can benefit from efficiencies such as the provider training and professional development work that is moving to a remote platform. As a result of these strategies, the General Fund reductions will have minimal impact on staffing and services.

Although DEEL General Fund support is reduced, the DEEL budget includes additional SBT funding for a new Prenatal-3 grant program. Based on a recommendation from the Sweetened Beverage Community Advisory Board (CAB), the budget includes one-time SBT funding of \$1.5 million for this new grant program for community-based organizations. DEEL will work closely with the CAB and King County Best Starts for Kids (BSK) to develop the grant program. Some gaps in prenatal-to-3 services have been identified through the BSK work.

The budget also includes several technical changes to align the DEEL budget with the FEPP Levy Implementation & Evaluation Plan. These changes include aligning the budget for the Seattle Preschool Program, Seattle Promise, the Opportunities and Access grants, and the School-Based Investment grants.



## Department of Education and Early Learning

### Incremental Budget Changes

#### Department of Education and Early Learning

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>105,736,978</b>	<b>110.50</b>
<b>Baseline</b>		
Central Rate and Technical Baseline Adjustments	(2,355)	-
Adjustment for One-Time Budget Changes	(4,336,086)	-
<b>Proposed Operating</b>		
Early Learning - General Fund Shift to Levy	(2,431,108)	-
Eliminate General Fund Support for Summer Literacy Contract	(134,989)	-
Child Care Resources and Referrals	140,000	-
Leadership & Administration - General Fund Shift to Levy	-	-
New Prenatal-3 Grant Program	1,500,000	-
Position Transfers & Reclassifications	-	-
Reductions - SBT - Early Learning	(433,519)	-
<b>Proposed Technical</b>		
Upward Bound Grant	28,352	-
FEPP Levy Spending Plan Alignment - Early Learning	3,090,773	-
FEPP Levy Spending Plan Alignment - K-12 Programs	(729,521)	-
FEPP Levy Spending Plan Alignment - Leadership & Administration	(175,183)	-
FEPP Levy Spending Plan Alignment - Post-Secondary	789,137	-
Technical Adjustment - Revenue	-	-
Technical Adjustments - GF - Early Learning	-	-
Technical Adjustments - Leadership & Administration	312,634	-
Citywide Adjustments for Standard Cost Changes	(280,869)	-
Baseline Adjustments for Personnel Costs	221,670	-
DEEL-Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$(2,441,064)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$103,295,913</b>	<b>110.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### Central Rate and Technical Baseline Adjustments

Expenditures	\$(2,355)
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# Department of Education and Early Learning

The item includes adjustments for central rate for IT, HR, and FAS rates.

## **Adjustment for One-Time Budget Changes**

Expenditures \$(4,336,086)

This item removes one-time funding from the 2020 Adopted Budget. The reduction includes several one-time items funded by Sweetened Beverage Tax (SBT) including the final Seattle Promise Endowment payment and funding for preschool facilities. The SBT authorizing ordinance included \$5 million for an endowment for the Promise program over a three-year period, and 2020 was the last year of endowment funding. The 2020 Adopted Budget included one-time SBT funding for preschool facilities; and funds for connecting families to child care and diapers. The adjustments also include one-time expenditures tied to SPP tuition revenues.

## **Proposed Operating**

### **Early Learning - General Fund Shift to Levy**

Expenditures \$(2,431,108)

Because the General Fund can no longer support DEEL operations and services at the same level, this item shifts some General Fund expenses to the Family and Education Levy (FEL) using fund balance, and reduces other General Fund expenses due to efficiencies and overlap with the Families, Education, Preschool, and Promise (FEPP) Levy. Both the Parent Child Plus program and early learning labor costs (including intake staff, educational specialists, coaches and managers) shift to the FEL Levy, using available fund balance. Due to overlap with the levy and other efficiencies, there are net reductions to the General Fund budget for early learning training, health care, and miscellaneous contracted services. These funding reductions will have minimal service impacts.

### **Eliminate General Fund Support for Summer Literacy Contract**

Expenditures \$(134,989)

This item removes General Fund support for a summer literacy program that was added to DEEL's budget in 2017. DEEL has levy funding for this type of programming through the Opportunities and Access Request for Investments and other similar programs are required to seek competitive grant funding through the DEEL funding opportunities.

### **Child Care Resources and Referrals**

Expenditures \$140,000

The Mt Baker Allen Family Center is a community resource center co-located with 95 units of permanent supportive and permanently affordable housing in Southeast Seattle. The Center serves families living in or near poverty with a wide array of community-based services and support to shorten and prevent family homelessness and to strengthen vulnerable families, including child care resources and referrals. This item continues funding for the childcare referral, parent coaching, and other training services. The 2020 Adopted Budget included funding (that was administered by DEEL) for these services in the Human Services Department (HSD) budget.

### **Leadership & Administration - General Fund Shift to Levy**

Expenditures -

This change request shifts labor costs in DEEL's Leadership & Administration BSL from General Fund to FEPP levy funds in 2021. This shift will not have impact on services or staffing and is consistent with the approach that the department has taken in 2020 to absorb General Fund revenue loss.

### **New Prenatal-3 Grant Program**

Expenditures \$1,500,000

# Department of Education and Early Learning

Based on a recommendation from the Sweetened Beverage Tax Community Advisory Board (CAB), this item adds one-time Sweetened Beverage Tax (SBT) funding of \$1.5 million for a new prenatal to 3-year-old grant program for community-based organizations. A portion of this funding is reserved for administering the grant program. DEEL will work closely with the CAB and King County Best Starts for Kids (BSK) to develop the grant program. Some gaps in prenatal-to-3 services have been identified through the BSK work. The CAB may consider identifying ongoing SBT funding in the 2022 budget process.

## Position Transfers & Reclassifications

Position Allocation -

This item transfers several positions between divisions within DEEL as well as recognizes two reclassifications that were completed in 2020.

This change request transfers the following positions across DEEL divisions:

- 2.0 FTE Planning & Development Specialist Srs from Leadership & Administration to Early Learning
- 1.0 FTE Strategic Advisor 2, Exempt from Leadership & Administration to Early Learning
- 1.0 FTE Public Relations Specialist Sr from Leadership & Administration to K-12
- 1.0 FTE Strategic Advisor 2, Exempt from Early Learning to Leadership & Administration
- 1.0 FTE MSA Sr from Early Learning to Leadership & Administration
- 1.0 FTE Strategic Advisor 2, Exempt from K-12 to Leadership & Administration

These transfers better align the work with the location of the position and are supported by two rationales:

- Positions transferred out of Leadership & Administration that directly support the work of a single division and should be budgeted within that division solely.
- Positions transferred to Leadership & Administration for positions that support multiple teams or functions within the department and would be more accurately categorized as administrative support.

Additionally, the following positions have been reclassified in 2020 as part of an effort to better align classifications with the scope of work and responsibilities.

- 1.0 FTE Public Relations Specialist Sr reclassified to Planning & Development Specialist Sr in K-12
- 1.0 FTE Planning & Development Specialist I reclassified to Planning & Development Specialist Sr in K-12

The budget for all of these position transfers and reclassifications is assumed in the FEPP Levy Spending Plan Alignment items.

## Reductions - SBT - Early Learning

Expenditures \$(433,519)

This item reduces funding for training and professional development. The reduction will have minimal impact on service levels. Due to the COVID-19 pandemic, DEEL has moved to conducting trainings and professional development online, and the department expects to continue this practice even when the pandemic is over. Also, DEEL has other fund sources to support early learning training and professional development. As a result of the reduced cost, and the availability of other funding, DEEL does not need this level of SBT support.

## Proposed Technical

### Upward Bound Grant

Expenditures \$28,352

Revenues \$36,851

## Department of Education and Early Learning

This is a technical change to align the Upward Bound Grant revenue and spending. The Upward Bound program serves high school students from low-income families and the goal of the program is to increase the rate at which participants complete secondary education and enroll in and graduate from institutions of postsecondary education.

### FEPP Levy Spending Plan Alignment - Early Learning

Expenditures	\$3,090,773
Revenues	\$(1,300,000)

This item adds FEPP Levy budget authority to the Early Learning BSL in alignment with the FEPP spending plan. This item also includes a reduced amount for projected tuition revenue for the Seattle Preschool Program and equivalent spending authority.

### FEPP Levy Spending Plan Alignment - K-12 Programs

Expenditures	\$(729,521)
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This change item aligns the K-12 Programs BSL with the FEPP Levy spending plan per the Implementation & Evaluation Plan. The increased spending in 2021 supports continued implementation of school-based investments, opportunity & access investments, out-of-school time investments, and other K-12 investments.

### FEPP Levy Spending Plan Alignment - Leadership & Administration

Expenditures	\$(175,183)
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This change request aligns the Leadership & Administration BSL with the FEPP Levy spending plan.

### FEPP Levy Spending Plan Alignment - Post-Secondary

Expenditures	\$789,137
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This change request aligns the Post-Secondary Programs BSL with FEPP Levy Spending per the Implementation & Evaluation Plan. The increased funding for the Post-Secondary Programs BSL supports the continued expansion of the Seattle Promise program in 2021-2022. During this period, Seattle Promise will reach its full implementation status and is projected to serve 870 13th and 14th Year students per school year. This change request increases support for tuition, equity scholarships, and programmatic support, per the Implementation & Evaluation Plan to support full program implementation.

### Technical Adjustment - Revenue

Revenues	\$786,857
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This technical adjustment aligns FEPP Levy revenues with the revenue forecast, and updates DEEL's grant revenues to align with contract amounts. Finally, this adjustment corrects projected SPP tuition revenue assumptions.

### Technical Adjustments - GF - Early Learning

Expenditures	-
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This is a budget neutral technical adjustment to update project, activity, and account codes.

### Technical Adjustments - Leadership & Administration

Expenditures	\$312,634
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## Department of Education and Early Learning

This adjustment makes technical adjustments and corrections to the Leadership & Administration BSL. This includes budget-neutral changes between budget programs, projects, activities, and accounts in order to align costs with the proper coding.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$(280,869)

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

### Baseline Adjustments for Personnel Costs

Expenditures \$221,670

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

### DEEL-Balancing

Revenues \$1,847,372

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Department of Education and Early Learning

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>DEEL - BO-EE-IL100 - Early Learning</b>			
00100 - General Fund	10,419,868	11,881,801	9,572,744
00155 - Sweetened Beverage Tax Fund	-	7,277,383	7,264,274
17857 - 2011 Families and Education Levy	5,582,668	-	-
17861 - Seattle Preschool Levy Fund	12,803,246	-	-
17871 - Families Education Preschool Promise Levy	10,948,275	40,408,911	41,454,356
<b>Total for BSL: BO-EE-IL100</b>	<b>39,754,056</b>	<b>59,568,095</b>	<b>58,291,374</b>
<b>DEEL - BO-EE-IL200 - K-12 Programs</b>			
00100 - General Fund	872,057	763,387	661,195
17857 - 2011 Families and Education Levy	20,926,880	-	-
17871 - Families Education Preschool Promise Levy	1,059,995	32,602,662	32,074,134
<b>Total for BSL: BO-EE-IL200</b>	<b>22,858,933</b>	<b>33,366,049</b>	<b>32,735,328</b>
<b>DEEL - BO-EE-IL300 - Post-Secondary Programs</b>			
00100 - General Fund	555,059	-	-
00155 - Sweetened Beverage Tax Fund	-	1,450,533	-
17871 - Families Education Preschool Promise Levy	1,102,979	4,410,707	5,212,088
<b>Total for BSL: BO-EE-IL300</b>	<b>1,658,037</b>	<b>5,861,240</b>	<b>5,212,088</b>
<b>DEEL - BO-EE-IL700 - Leadership and Administration</b>			
00100 - General Fund	1,352,622	811,348	551,990
00155 - Sweetened Beverage Tax Fund	-	511,877	543,946
17857 - 2011 Families and Education Levy	1,762,110	-	-
17861 - Seattle Preschool Levy Fund	756,663	-	-
17871 - Families Education Preschool Promise Levy	2,186,372	5,618,369	5,961,187
<b>Total for BSL: BO-EE-IL700</b>	<b>6,057,767</b>	<b>6,941,594</b>	<b>7,057,123</b>
<b>Department Total</b>	<b>70,328,793</b>	<b>105,736,978</b>	<b>103,295,913</b>
<b>Department Full-Time Equivalents Total*</b>	<b>98.00</b>	<b>110.50</b>	<b>110.50</b>

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

## Department of Education and Early Learning

### Budget Summary by Fund Department of Education and Early Learning

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	13,199,605	13,456,536	10,785,929
00155 - Sweetened Beverage Tax Fund	-	9,239,793	7,808,220
17857 - 2011 Families and Education Levy	28,271,658	-	-
17861 - Seattle Preschool Levy Fund	13,559,909	-	-
17871 - Families Education Preschool Promise Levy	15,297,620	83,040,649	84,701,765
<b>Budget Totals for DEEL</b>	<b>70,328,793</b>	<b>105,736,978</b>	<b>103,295,913</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
330020	Intergov-Revenues	-	464,431	501,282
334010	State Grants	4,049,277	4,450,021	4,123,134
337080	Other Private Contrib & Dons	163,750	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>4,213,027</b>	<b>4,914,452</b>	<b>4,624,416</b>
311010	Real & Personal Property Taxes	310,893	-	-
<b>Total Revenues for: 17857 - 2011 Families and Education Levy</b>		<b>310,893</b>	-	-
311010	Real & Personal Property Taxes	140,211	-	-
341150	Private Reimbursements	555,861	-	-
<b>Total Revenues for: 17861 - Seattle Preschool Levy Fund</b>		<b>696,072</b>	-	-
311010	Real & Personal Property Taxes	84,446,120	86,325,205	87,188,457
337080	Other Private Contrib & Dons	-	2,000,000	700,000
341150	Private Reimbursements	923,287	-	-
360010	Investment Interest	-	888,434	1,138,926
<b>Total Revenues for: 17871 - Families Education Preschool Promise Levy</b>		<b>85,369,407</b>	<b>89,213,639</b>	<b>89,027,383</b>
400000	Use of/Contribution to Fund Balance	-	(6,172,990)	(4,325,618)
<b>Total Resources for: 17871 - Families Education Preschool Promise Levy</b>		<b>85,369,407</b>	<b>83,040,649</b>	<b>84,701,765</b>
<b>Total DEEL Resources</b>		<b>90,589,399</b>	<b>87,955,101</b>	<b>89,326,181</b>

## Department of Education and Early Learning

### Appropriations by Budget Summary Level and Program

#### **DEEL - BO-EE-IL100 - Early Learning**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Early Learning	39,754,056	59,568,095	58,291,374
<b>Total</b>	<b>39,754,056</b>	<b>59,568,095</b>	<b>58,291,374</b>
Full-time Equivalents Total*	54.00	60.50	61.50

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

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

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
K-12 Programs	22,858,933	33,366,049	32,735,328
<b>Total</b>	<b>22,858,933</b>	<b>33,366,049</b>	<b>32,735,328</b>
Full-time Equivalents Total*	13.00	17.00	17.00

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## Department of Education and Early Learning

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

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Post-Secondary Programs	1,658,037	5,861,240	5,212,088
<b>Total</b>	<b>1,658,037</b>	<b>5,861,240</b>	<b>5,212,088</b>
Full-time Equivalents Total*	1.00	1.00	1.00

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

### DEEL - BO-EE-IL700 - Leadership and Administration

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,300,332	1,757,036	1,992,121
Departmental Indirect Costs	11,325	196,361	-
Divisional Indirect Costs	3,542,414	4,988,197	5,065,002
Pooled Benefits	203,696	-	-
<b>Total</b>	<b>6,057,767</b>	<b>6,941,594</b>	<b>7,057,123</b>
Full-time Equivalents Total*	30.00	32.00	31.00

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

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,300,332	1,757,036	1,992,121

#### **Departmental Indirect Costs**

## Department of Education and Early Learning

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	11,325	196,361	-
Full Time Equivalents Total	30.00	32.00	31.00

### Divisional Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Divisional Indirect Costs	3,542,414	4,988,197	5,065,002

### Pooled Benefits

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits	203,696	-	-

# Human Services Department

Jason Johnson, Interim Director

(206) 386-1001

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

## Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work and take part in strong and healthy communities. HSD contracts with more than 170 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, education and job opportunities, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD is committed to working with the community to provide appropriate and culturally relevant services.

HSD's strategic plan, "Healthy Communities, Healthy Families," identifies six results:

- All youth in Seattle successfully transition into adulthood.
- All people living in Seattle are able to meet their basic needs.
- All people living in Seattle are housed.
- All people living in Seattle experience moderate to optimum health conditions.
- All people living in Seattle are free from violence.
- All older adults experience stable health and are able to age in place.

HSD's work is funded by a variety of revenue sources, including federal, state, and inter-local grants, as well as the City's General Fund. External grants represent over 41% of HSD's \$269 million proposed 2021 budget, while the General Fund represents 55%. In addition, \$4 million of HSD's expenditures are backed by the City's Sweetened Beverage Tax Fund, representing roughly 1.8% of the department's proposed budget for 2021. Approximately 1.2% of HSD's 2021 budget is supported by Short Term Rental tax revenues which support permanent supportive housing investments.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	125,338,447	141,917,522	149,029,240
Other Funding - Operating	74,231,335	94,082,056	119,785,360
<b>Total Operations</b>	<b>199,569,781</b>	<b>235,999,578</b>	<b>268,814,600</b>
<b>Total Appropriations</b>	<b>199,569,781</b>	<b>235,999,578</b>	<b>268,814,600</b>

Full-Time Equivalents Total\* 382.75 385.75 384.75

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

# Human Services Department

## Budget Overview

The Mayor's 2021 Proposed Budget for the Human Services Department makes significant investments in addressing homelessness, community safety, and Coronavirus response while eliminating non-essential administrative and labor spending. Where possible, the preservation of investment in programs serving Seattle's most vulnerable residents has remained a priority for this administration despite the steep drop in City revenues caused by the events of 2020 and their impacts on the local economy.

The proposed budget for the Human Services Department includes approximately \$130 million in funding for addressing homelessness, including significant one-time funding from the Federal government to support those experiencing homelessness during the COVID-19 pandemic. The proposed budget restructures HSD's budget for addressing homelessness to reflect the establishment of the King County Regional Homelessness Authority (KCRHA). The budget will now show a distinct budget program with funds set aside for the City to contract with KCRHA, once operational, to provide homeless services which have historically been managed by the Human Services Department. In addition, this budget reduces the size of HSD's team responding to unsheltered persons. HSD will consider the focus and role of the department's reconfigured outreach team and its relationship to the homelessness outreach continuum.

The proposed budget also creates a new Safe and Thriving Communities Division within HSD to elevate and consolidate the department's investments in safety and violence prevention. This division will house the City's work to counter domestic violence and sexual assault, a team of victim advocates transferred from the Seattle Police Department in 2020, and HSD's investments in youth and community safety which will be transferred from the department's existing Youth and Family Empowerment Division. This new division will be comprised of repurposed positions and budget to begin 2021 and will have an initial budget of over \$21 million.

## Incremental Budget Changes

### Human Services Department

	<b>2021 Proposed Budget</b>	<b>FTE</b>
<b>2020 Adopted Budget</b>	<b>235,999,578</b>	<b>385.75</b>
<b>Baseline</b>		
Removal of One-Time Budget Changes	(18,293,991)	-
Provider Contract Inflation	2,873,579	-
Citywide Adjustments for Standard Cost Changes	1,310,401	-
Baseline Adjustments for Personnel Costs	954,358	-
Operating Budget Changes to Adjust for Central Costs in Human Services Fund	(99,080)	-
<b>Proposed Operating</b>		
Restructure HSD's Budget for Addressing Homelessness	(901,189)	-
COVID Emergency Solutions Grant Appropriation	23,000,000	-
Joint COVID-19 Relief Plan	10,000,000	-
Operations and Services for New Shelter Capacity	2,750,000	-
Transfer Hygiene Investments to Seattle Public Utilities	(824,000)	-
Consolidate Safety Investments in New Safe and Thriving Communities Division	901,189	-

## Human Services Department

Critical Incident Community Responders	428,000	-
Transfer Victim Advocacy Team to HSD	1,280,124	11.00
Transfer Youth Safety Investment for Rainier Beach to the Department of Neighborhoods	(518,486)	-
Continued Funding for Legal Services for DVSA Survivors	150,000	-
Funding to Support Alternative Solutions to Police Responses	2,000,000	-
Continued Funding for One-Time Adds	2,606,000	-
Continued Funding for Generations Aging with Pride Senior Program	180,000	-
Continued Funding for Crisis Connections One Call	403,030	-
Continued Funding for Mt. Baker Family Resource Center	706,200	-
Transfer Good Food Bag Contracts	55,000	-
Re-purpose SBT Funding for COVID-19 Response	-	-
Transfer Food Opportunity Fund to DON	(500,000)	-
Childcare Bonus Fund Appropriation	3,842,573	-
Additional Appropriation for Spending Backed by Grant Revenue in the Human Services Fund	2,689,005	-
Additional Grant Revenue to the Human Services Fund	-	-
Use of Human Services Fund Balance	-	-
Reduce Age Friendly Seattle Team Operating Budget	(60,358)	-
Shift funding for Strategic Advisor from General Fund to Grant Funding	(100,036)	-
Reduce Support for Homelessness Continuum of Care	(421,996)	-
Eliminate Support for Parking Scofflaw Mitigation Program	(100,000)	-
Eliminate Administrative Specialist II Position	(90,589)	(1.00)
Eliminate Assistant Finance Analyst Position	(80,150)	-
Eliminate Executive Assistant Position	(109,518)	(1.00)
Eliminate Planner Position	(130,350)	(1.00)
Eliminate Assistant Management Systems Analyst Position	(84,206)	(1.00)
Eliminate Manager II Position	(77,328)	(1.00)
Eliminate Management Systems Analyst Position	(126,342)	(1.00)
Eliminate Sr. Grants and Contracts Specialist Position	(26,656)	(1.00)
Eliminate Strategic Advisor I Position	(115,991)	-
Eliminate Administrative Specialist I Position	(84,509)	(1.00)
Eliminate Senior Grants & Contracts Specialist Position	(112,998)	(1.00)
Eliminate Sr Human Services Program Supervisor Position	(130,848)	(1.00)
Eliminate Strategic Advisor II Position	(167,493)	(1.00)
Eliminate Sr. Planner Position	(146,437)	(1.00)
Administrative Planning and Policy Budget Reduction	(17,994)	-
<b>Proposed Technical</b>		
General Fund Labor & Operating Transfers	-	-
Correction to Utility Discount Program Budget	6,110	-
Technical Change in CDBG Budget	-	-

# Human Services Department

Rebalance Grant Revenues and Expenditures - -

<b>Total Incremental Changes</b>	<b>\$32,815,023</b>	<b>(1.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$268,814,600</b>	<b>384.75</b>

## Description of Incremental Budget Changes

### Baseline

#### Removal of One-Time Budget Changes

Expenditures	\$(18,293,991)
Revenues	\$(2,583,826)

This item includes budget adjustments to remove one-time changes in the 2020 Adopted Budget. Budget Summary Levels are impacted as follows:

- Supporting Affordability and Livability: \$ (8,219,976)
- Preparing Youth for Success: \$ (2,393,558)
- Addressing Homelessness: \$ (6,264,419)
- Supporting Safe Communities: \$ (579,681)
- Leadership and Administration: \$ (109,128)
- Promoting Healthy Aging: \$ (180,000)
- Promoting Public Health: \$ (547,229)

Several items removed in this baseline adjustment due to one-time funding are proposed by the Mayor to continue as ongoing adds in the Operating section of this budget.

#### Provider Contract Inflation

Expenditures	\$2,873,579
--------------	-------------

This increase provides an inflationary adjustment for HSD's General Fund-backed contracts of 1.9%. This item complies with Ordinance 125865, which requires contracts to be inflated in line with the Consumer Price Index for Wages as published by the U.S. Bureau of Labor Statistics.

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$1,310,401
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Baseline Adjustments for Personnel Costs

Expenditures	\$954,358
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This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary

# Human Services Department

labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Operating Budget Changes to Adjust for Central Costs in Human Services Fund

Expenditures \$(99,080)

This item adjusts the budget of grant funding sources in the Human Services fund. Change Request HSD-940 adds budget for citywide central costs; these costs are funded by baseline budget. This change request provides the offsetting entry that corresponds to the increase per funding source in the citywide adjustment.

## Proposed Operating

### Restructure HSD's Budget for Addressing Homelessness

Expenditures \$(901,189)

Position Allocation -

This item restructures HSD's budget for Addressing Homelessness into four new budget programs:

- King County Regional Homelessness Authority, which will hold budget for staff and programs which were previously under the purview of the City but are now part of the new regional agency
- Contract Oversight and Administration, which will hold labor and overhead budget for a small team to remain with HSD and manage the City's sizable contract with KCRHA and a select few other programs that will remain with the City.
- City-Managed Homelessness Programs, which will hold budget for contracts not moving to the KCRHA.
- Unsheltered Outreach and Response, which will hold budget for staff and operations budget for HSD's team responding to those living unsheltered and for the City's contract with the LEAD program. LEAD will work in partnership with HSD to conduct outreach and case management for people living unsheltered.

This item also repurposes four positions previously associated with the Navigation Team to staff the new Safe and Thriving Communities division in HSD.

### COVID Emergency Solutions Grant Appropriation

Expenditures \$23,000,000

Revenues \$23,000,000

This item adds appropriation to spend the City's \$23,000,000 one-time Emergency Solutions Grant (ESG) award from the U.S. Department of Housing and Urban Development. This award was granted to the City to assist with the cost of sheltering those experiencing homelessness during the COVID-19 pandemic and will be used for this purpose. An additional \$3 million of the total \$26 million award was appropriated for the same purpose in 2020.

### Joint COVID-19 Relief Plan

Expenditures \$10,000,000

As part of the 2020 budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

# Human Services Department

In HSD, \$10,000,000 is included in 2021. Of this amount, \$2 million is proposed to provide assistance to continue the City's support of emergency shelter providers in managing increased costs due to COVID-19 and \$8 million is proposed for rental assistance and eviction prevention.

## Operations and Services for New Shelter Capacity

Expenditures \$2,750,000

This item provides ongoing funding to support operations and services for 125 new shelter units planned for opening in the 4th quarter of 2020.

## Transfer Hygiene Investments to Seattle Public Utilities

Expenditures \$(824,000)

This item request transfers \$824,000 to Seattle Public Utilities (SPU) for the management of mobile hygiene facilities and portable toilets for people experiencing homelessness. There is a corresponding action in the proposed budget for SPU.

## Consolidate Safety Investments in New Safe and Thriving Communities Division

Expenditures \$901,189

Position Allocation -

This item transfers funding and positions into the existing Safe Communities BSL to create a new Safe and Thriving Communities Division within HSD. This division will elevate and consolidate the department's investments in safety and violence prevention. The division will house the City's work to counter domestic violence, a team of victim advocates transferred from the Seattle Police Department in 2020, and HSD's existing investments in youth and community safety which will be transferred from the department's existing Youth and Family Empowerment Division.

This item includes the repurposing of four positions previously associated with the Navigation Team for staffing in this new division.

## Critical Incident Community Responders

Expenditures \$428,000

This item makes ongoing the City's one-time 2020 investment in Community Critical Incident Responders, a program operated by the nonprofit Community Passageways. This intervention was developed jointly between HSD and the Seattle Police Department in response to several shootings in the early part of 2020 as a community-based solution to mitigate and prevent shootings.

## Transfer Victim Advocacy Team to HSD

Expenditures \$1,280,124

Position Allocation 11.00

The item permanently transfers the Seattle Police Department's Victim Advocacy Team to the Human Services Department. This transfer was initially made by the City Council in the 2020 second quarter supplemental budget. This team is comprised of 11 FTEs and a budget of \$1.25 million. These resources will be added to the proposed new Community Safety Division in HSD.

## Transfer Youth Safety Investment for Rainier Beach to the Department of Neighborhoods



# Human Services Department

Expenditures \$(518,486)

This item transfers funding for a contract with Rainier Beach a Beautiful Safe Place for Youth from the Human Services Department to the Department of Neighborhoods (DON). This program operates in a different manner than most of HSD's investments in youth safety and violence prevention and is a better fit with DON's approach to grant-making for small grassroots organizations. There is a corresponding item in the proposed budget for the Department of Neighborhoods.

## Continued Funding for Legal Services for DV/SA Survivors

Expenditures \$150,000

This item makes ongoing a one-time 2019-2020 investment made by the City Council to contract for legal representation for survivors of sexual violence. This legal support is focused on defending the civil rights and wishes of sexual violence survivors regardless of the criminal and civil judicial systems' procedures and responses.

## Funding to Support Alternative Solutions to Police Responses

Expenditures \$2,000,000

This item adds budget for a Joint Community Safety Interdepartmental Team to advise upon and implement policies to reinvent policing and re-imagine community safety in the City of Seattle by centering the experiences of Black, Indigenous and People of Color (BIPOC) communities. Specific investments will be informed by the participatory budgeting process that will begin in 2020.

## Continued Funding for One-Time Adds

Expenditures \$2,606,000

This item provides continued funding for one-time budget adds from the 2019/2020 and 2020 budget processes totaling \$2.6 million.

The \$2.6 million budget is allocated to these program areas:

- \$100k for Homeless Day Center operations
- \$756k for Homeless Shelter programs
- \$656k for Homeless Outreach programs
- \$300k for Youth Development programs
- \$300k for Information & Referral services at community locations
- \$439k for Domestic Violence and Sexual Assault interventions
- \$55k for Chronic Disease support programs

## Continued Funding for Generations Aging with Pride Senior Program

Expenditures \$180,000

This item will make ongoing a one-time investment made by Council in 2019 and 2020 to support Generations Aging with Pride, a senior center on Capitol Hill serving the LGBTQ community. GenPride's services include health and nutrition workshops, social events to mitigate social isolation, LGBTQ-specific programming held at area senior centers, and social services and support groups.

## Continued Funding for Crisis Connections One Call

Expenditures \$403,030

This item provides additional one-time funding in 2021 for the City Council's one-time investment to pilot the

## Human Services Department

OneCall single diversion portal. OneCall is a dedicated line for SFD and other emergency medical responders to assist in serving individuals in mental health crisis. The line is operated by the non-profit Crisis Connections. It was officially launched in October of 2019. This item will extend the pilot for an additional year to allow for further data collection and analysis on the program's cost effectiveness and outcomes.

### Continued Funding for Mt. Baker Family Resource Center

Expenditures \$706,200

This item provides an additional year of one-time startup funding for programs operating at Mercy Housing's Mt. Baker Allen Family Center project. This a community resource center co-located with 95 units of permanent supportive and permanently affordable housing in Southeast Seattle which was previously funded by the City through a one-time add in the 2020 budget. The Center serves families living in or near poverty with a wide array of community-based services and support to shorten and prevent family homelessness and to strengthen vulnerable families. There is also an incremental change in proposed budget for the Department of Education and Early Learning which brings the City's total proposed investment in this project for 2021 to \$840,000.

### Transfer Good Food Bag Contracts

Expenditures \$55,000

This items transfers \$55,000 in Sweetened Beverage Tax fund appropriation from the Office of Sustainability and Environment to the Human Services Department for the Fresh Bucks Good Food Bag Program. There is a corresponding change in the proposed budget for the Office of Sustainability and Environment. This transfer will eliminate the administrative burden posed by the current arrangement, in which the two departments jointly manage the program under a memorandum of agreement and run invoices and reimbursements for program expenses.

### Re-purpose SBT Funding for COVID-19 Response

Expenditures -

This item reallocates Sweetened Beverage Tax proceeds within HSD for expenses related to operating the City's food support network during the COVID-19 pandemic. Anticipated expenses include personal protective equipment for staff, sanitation supplies, bulk-buy food purchases, and home-delivered food and meals. Funding would be repurposed from a professional services contract for a public awareness campaign, vendor contracts for the Out-of-School Time program, and unallocated contract funding.

### Transfer Food Opportunity Fund to DON

Expenditures \$(500,000)

This item transfers ongoing funding for a Food Opportunity Fund grant program from the Human Services Department to the Department of Neighborhoods. This budget is backed by Sweetened Beverage Tax revenue.

### Childcare Bonus Fund Appropriation

Expenditures \$3,842,573

This item adds appropriation for anticipated Childcare Bonus Fund project awards in 2021. HSD has received 2 project applications to date and expects to receive additional applications before the end of 2020. Average funding requests are from \$1M to \$3M. HSD plans to review applications and make funding decisions in late 2020 or early 2021.

### Additional Appropriation for Spending Backed by Grant Revenue in the Human Services Fund

## Human Services Department

Expenditures \$2,689,005

This item adds \$2.6m in appropriation to the Human Services fund backed by increased revenue from grant funding sources. Additional appropriation increases for HSD's grant funding sources are included in baseline changes for central costs and the annual wage increase for employees. The total impact to each Budget Summary Level is:

A \$438k increase to the Supporting Affordability & Livability BSL:

- \$157K reduction in funding for the Utility Discount program which accounts for the discontinuation of the Vehicle Licensing component of the program
- \$526K increase in King County & Federal grants for older adult nutrition programs
- \$70K increase in CDBG administration funding

A \$1.2m increase to the Addressing Homelessness BSL:

- \$1.3M technical change in 2021 to federal McKinney grant appropriation; this reflects a change in how the McKinney grant is budgeted by showing the full award in one year with anticipated budget carry-forward; it is not an increase in grant funding.
- \$300K reduction in 2021 and 2022 in the Housing Opportunities for People with AIDS budget
- \$177K increase in 2021 and \$237k increase in 2022 in budget backed by the City's Housing Levy

A \$1.6m increase to the Promoting Health Aging BSL:

- \$1.2M increase in Medicaid TXIX case management funding
- \$292k reduction for Health Home funding
- \$150k increase for Victims of Crime Advocacy funding
- \$380k increase for King County Vets, Seniors, and Human Services Levy funding
- \$105k increase in Redmond Fire Department funding

Leadership & Administration BSL - \$205k increase in administration budget funded by grant indirect revenue.

### **Additional Grant Revenue to the Human Services Fund**

Revenues \$3,458,591

This item adds \$3.4m in revenue to the Human Services fund from grant funding sources. The total impact to each Budget Summary Level is:

Supporting Affordability & Livability - \$323K increase

- \$151K reduction in funding for the Utility Discount program; the Vehicle Licensing component of the program is not continuing
- \$400K increase in King County & Federal grants for older adult nutrition programs
- \$155k increase in CDBG admin funding
- \$100k reduction in 2021 and \$300k reduction in 2022 of Childcare Bonus revenue

Addressing Homelessness - \$1.6M increase

- \$1.7M increase in McKinney grant revenue; this reflects a change in how the McKinney grant is budgeted by showing the full award in one year with anticipated carry forward; it is not an increase in grant funding; plus \$424k transferred from the Supporting Safe Communities BSL
- \$300K reduction in 2021 and 2022 in the Housing Opportunities for People with AIDS budget
- \$177K increase in OH Housing Levy revenue

Promoting Health Aging - \$1.6M increase

- \$1.2M increase in Medicaid TXIX case management funding
- \$292k reduction in 2021 and 2022 in Health Home funding
- \$150k increase in 2021 and 2022 Victims of Crime Advocacy funding
- \$480k increase in 2021 and 2022 in King County Vets, Seniors, and Human Services Levy funding
- \$105k increase in 2021 and 2022 in Redmond Fire Dept. funding

# Human Services Department

Supporting Safe Communities - \$424k reduction in 2021 - transfer of McKinney grant to Addressing Homelessness BSL

Leadership & Administration BSL - \$235k increase in 2021 in grant indirect revenue.

## Use of Human Services Fund Balance

Revenues \$4,370,206

This item adds \$4.37M in appropriation for the Human Services Fund in 2021 and is backed by restricted use fund balance in the Human Services fund. These funds will be used in two ways:

- \$3.95M in Childcare Bonus Funds are added to fund the construction of childcare facilities in Seattle in 2021
- \$425k of Sex Industry Victims Fund dollars will support victims support programs in HSD in 2021

This item also includes a technical correction to a revenue account for \$800k of baseline revenue that should be shown as use of fund balance. These funds support programs for older adults in the Healthy Aging BSL.

## Reduce Age Friendly Seattle Team Operating Budget

Expenditures \$(60,358)

This item reduces budget for contracts and administration for HSD's Age Friendly Seattle team.

## Shift funding for Strategic Advisor from General Fund to Grant Funding

Expenditures \$(100,036)

This item shifts funding for a Strategic Advisor position in the Federal Grants unit from General Fund to Community Development Block Grant administration funds from the U.S. Department of Housing and Urban Development.

## Reduce Support for Homelessness Continuum of Care

Expenditures \$(421,996)

This item reduces HSD's investment in the administrative functions of programs which currently comprise the region's multi-agency homelessness system. These functions will largely be folded into the new King County Regional Homelessness Authority in 2021, to which the City will be making an investment in excess of \$70m per year. The costs of these administrative functions will be covered by this annual contribution from the City. Functions include:

- Administration of the Continuum of Care board currently conducted by All Home
- Homeless Management Information System database
- Coordinated Entry system

## Eliminate Support for Parking Scofflaw Mitigation Program

Expenditures \$(100,000)

This item eliminates an ongoing budget add made by Council for the 2020 budget which was intended to provide support for the Scofflaw program of the Interfaith Task Force on Homelessness. HSD and the Interfaith task force were unable execute on a contract for this work in 2020 and this cut will not result in a reduction in current service levels.

## Eliminate Administrative Specialist II Position

## Human Services Department

Expenditures	\$ (90,589)
Position Allocation	(1.00)

This item eliminates an Administrative Specialist supporting the contract unit in the Homeless Strategy and Investments Division. This position is currently vacant and the reduction will not result in a layoff.

### **Eliminate Assistant Finance Analyst Position**

Expenditures	\$ (80,150)
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This item eliminates budget for a Finance Analyst position in the Leadership and Administration Division. It is anticipated that the pending transition to a regional homelessness authority will result in a lower central finance workload handled by this position. This action eliminates the budget only, and the pocket will be repurposed within the department for a Principal Accountant for which existing administrative budget exists.

### **Eliminate Executive Assistant Position**

Expenditures	\$ (109,518)
Position Allocation	(1.00)

This item eliminates an Executive Assistant position in the Leadership and Administration Division. This position is currently vacant and will not result in a layoff.

### **Eliminate Planner Position**

Expenditures	\$ (130,350)
Position Allocation	(1.00)

This item eliminates a planner position from the contract unit in HSI. This position is currently vacant and will not result in a layoff.

### **Eliminate Assistant Management Systems Analyst Position**

Expenditures	\$ (84,206)
Position Allocation	(1.00)

This item eliminates an Assistant Management Systems Analyst position from the Data, Performance, and Evaluation (DPE) team in the Leadership and Administration Division. The workload for the DPE team will be reduced as Homelessness work shifts to the new King County Regional Homelessness Authority and this position is no longer needed.

### **Eliminate Manager II Position**

Expenditures	\$ (77,328)
Position Allocation	(1.00)

This item eliminates a Manager II position in the planning unit in HSI. This position is currently vacant and has been deemed non-essential in light of the 2021 revenue projections and the impending transition to KCRHA. This reduction will not result in a layoff.

### **Eliminate Management Systems Analyst Position**

Expenditures	\$ (126,342)
Position Allocation	(1.00)

## Human Services Department

This item eliminates a Management Systems Analyst position the Homeless Strategy and Investments division. This position is currently vacant and the reduction will not result in a layoff.

### Eliminate Sr. Grants and Contracts Specialist Position

Expenditures	\$(26,656)
Position Allocation	(1.00)

This item eliminates a Sr. Grants and Contracts Specialist position from the Homeless Strategy and Investments division. This position is currently vacant and will not result in a layoff. Remaining grants and contracts staff will increase contract load from 20 to 25 each. This item reduces the General Fund portion of the position, which is also partially funded through Federal grant funding. The grant funding will go to support the King County Regional Homelessness Authority in 2021.

### Eliminate Strategic Advisor I Position

Expenditures	\$(115,991)
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This item eliminates budget for a Strategy Advisor 1 in the Leadership and Administration Division. The pocket will be repurposed to hire a Sr. Accountant for the LAD Finance Team using existing administration budget.

### Eliminate Administrative Specialist I Position

Expenditures	\$(84,509)
Position Allocation	(1.00)

This item eliminates an Administrative Specialist I position from the planning unit of the Youth and Family Empowerment division. The duties performed by this position will be spread among five senior planners and a planning manager.

### Eliminate Senior Grants & Contracts Specialist Position

Expenditures	\$(112,998)
Position Allocation	(1.00)

This item eliminates a Senior Grants and Contracts Specialist position from the Youth and Family Empowerment division. It is anticipated that this position will be vacant due to an impending retirement at the end of 2020 and will not result in a layoff. This action reduces the division's grants and contracts staff from 11 to 10 FTE.

### Eliminate Sr Human Services Program Supervisor Position

Expenditures	\$(130,848)
Position Allocation	(1.00)

This item eliminates a Senior Human Services Program Supervisor position from the Community Services Unit in the Youth and Family Empowerment Division. An existing Manager II will take on the supervisory duties of this position and eliminate a layer management in the program. This position is currently vacant and will not result in a layoff.

### Eliminate Strategic Advisor II Position

Expenditures	\$(167,493)
Position Allocation	(1.00)

This item eliminates a Strategic Advisor II position from the Homeless Strategy and Investments division. This position is currently vacant and will not result in a layoff.

# Human Services Department

## Eliminate Sr. Planner Position

Expenditures	\$(146,437)
Position Allocation	(1.00)

This item eliminates a Sr. Planner position in the Homeless Strategy and Investment division. This position is currently vacant and is a function which will be undertaken by the King County Regional Homelessness Authority in 2021.

## Administrative Planning and Policy Budget Reduction

Expenditures	\$(17,994)
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This item reduces the budget in the Leadership and Administration Division for administrative planning and policy. These funds were not obligated to essential services heading into 2021 and can be cut without direct impacts to staffing or services.

## Proposed Technical

### General Fund Labor & Operating Transfers

Expenditures	-
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This net zero change request includes adjustments to HSD's general fund and SBT labor & operating budget at the project and org level. The changes include:

- Transfer of \$75k of budget for rent for the Navigation Team at the Central Building from Preparing Youth for Success and Supporting Affordability & Livability to Addressing Homelessness
- Transfer of \$146k for a Sr. Grants & Contracts Specialist and increased labor cost from the Leadership & Administration BSL to the Supporting Safe Communities BSL
- Transfer of \$127k for a Management Systems Analyst position from the Healthy Aging BSL to the Leadership & Administration BSL
- Transfer of \$175k for a Strategic Advisor from Supporting Affordability & Livability BSL to the Promoting Public Health BSL

### Correction to Utility Discount Program Budget

Expenditures	\$6,110
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This item corrects an error in the baseline budget for the Utility Discount program in the Human Services Fund by adding a correct funding source and adds \$6,110 of appropriation to bring planned expenditures into balance the program's revenues.

### Technical Change in CDBG Budget

Expenditures	-
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This item moves partial funding for the Mt. Baker Family Resources center from General Fund to Community Development Block Grant.

### Rebalance Grant Revenues and Expenditures

Revenues	\$100,000
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This change request balances revenue to expense at the project level.

# Human Services Department

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>HSD - BO-HS-H1000 - Supporting Affordability and Livability</b>			
00100 - General Fund	14,903,295	13,766,754	10,483,355
00155 - Sweetened Beverage Tax Fund	-	5,648,440	4,579,199
00164 - Unrestricted Cumulative Reserve Fund	-	1,500,000	-
16200 - Human Services Fund	10,782,781	12,008,240	14,221,205
<b>Total for BSL: BO-HS-H1000</b>	<b>25,686,076</b>	<b>32,923,434</b>	<b>29,283,758</b>
<b>HSD - BO-HS-H2000 - Preparing Youth for Success</b>			
00100 - General Fund	18,404,932	21,611,976	13,792,448
16200 - Human Services Fund	547,645	-	345,653
<b>Total for BSL: BO-HS-H2000</b>	<b>18,952,577</b>	<b>21,611,976</b>	<b>14,138,101</b>
<b>HSD - BO-HS-H3000 - Addressing Homelessness</b>			
00100 - General Fund	56,396,894	68,995,033	75,919,806
12200 - Short-Term Rental Tax Fund	-	3,300,425	3,300,425
16200 - Human Services Fund	22,880,313	25,274,312	49,657,876
<b>Total for BSL: BO-HS-H3000</b>	<b>79,277,206</b>	<b>97,569,769</b>	<b>128,878,107</b>
<b>HSD - BO-HS-H4000 - Supporting Safe Communities</b>			
00100 - General Fund	9,784,953	9,890,621	20,749,373
16200 - Human Services Fund	573,253	981,185	625,050
<b>Total for BSL: BO-HS-H4000</b>	<b>10,358,206</b>	<b>10,871,806</b>	<b>21,374,423</b>
<b>HSD - BO-HS-H5000 - Leadership and Administration</b>			
00100 - General Fund	9,282,234	9,218,845	9,182,297
00155 - Sweetened Beverage Tax Fund	-	236,273	163,849
16200 - Human Services Fund	2,646,084	3,125,390	3,318,016
<b>Total for BSL: BO-HS-H5000</b>	<b>11,928,317</b>	<b>12,580,508</b>	<b>12,664,162</b>
<b>HSD - BO-HS-H6000 - Promoting Healthy Aging</b>			
00100 - General Fund	5,567,067	6,550,591	6,724,013
15220 - Community Services Donations	40	-	-
16200 - Human Services Fund	36,768,174	41,971,742	43,538,039
<b>Total for BSL: BO-HS-H6000</b>	<b>42,335,281</b>	<b>48,522,333</b>	<b>50,262,052</b>
<b>HSD - BO-HS-H7000 - Promoting Public Health</b>			
00100 - General Fund	10,999,072	11,883,703	12,177,948



## Human Services Department

16200 - Human Services Fund	33,045	36,049	36,049
<b>Total for BSL: BO-HS-H7000</b>	<b>11,032,118</b>	<b>11,919,752</b>	<b>12,213,997</b>
<b>Department Total</b>	<b>199,569,781</b>	<b>235,999,578</b>	<b>268,814,600</b>
<b>Department Full-Time Equivalents Total*</b>	<b>382.75</b>	<b>385.75</b>	<b>384.75</b>

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

### Budget Summary by Fund Human Services Department

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	125,338,447	141,917,522	149,029,240
00155 - Sweetened Beverage Tax Fund	-	5,884,713	4,743,048
00164 - Unrestricted Cumulative Reserve Fund	-	1,500,000	-
12200 - Short-Term Rental Tax Fund	-	3,300,425	3,300,425
15220 - Community Services Donations	40	-	-
16200 - Human Services Fund	74,231,295	83,396,917	111,741,888
<b>Budget Totals for HSD</b>	<b>199,569,781</b>	<b>235,999,578</b>	<b>268,814,600</b>

# Human Services Department

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
333110	Ind Fed Grants	(22,541)	-	-
337010	Interlocal Grants	5,036	-	-
337080	Other Private Contrib & Dons	408	-	-
360220	Interest Earned On Deliquent A	(1,575)	-	-
360900	Miscellaneous Revs-Other Rev	80	-	-
379020	Capital Contributions	215	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>(18,377)</b>	<b>-</b>	<b>-</b>
350180	Misc Fines & Penalties	200	-	-
<b>Total Revenues for: 15210 - Prostituted Children Rescue Fd</b>		<b>200</b>	<b>-</b>	<b>-</b>
337080	Other Private Contrib & Dons	6,402	-	-
<b>Total Revenues for: 15220 - Community Services Donations</b>		<b>6,402</b>	<b>-</b>	<b>-</b>
331000	Direct Federal Grants	-	-	23,000,000
331110	Direct Fed Grants	25,607,001	26,205,265	25,895,954
331140	Direct Fed Grants-Icr	936,550	-	-
333110	Ind Fed Grants	16,587,808	28,623,279	29,646,706
334010	State Grants	17,563,360	20,737,939	20,680,780
334080	State Grants-Icr	720,240	-	-
337010	Interlocal Grants	3,031,441	1,599,300	2,606,609
337080	Other Private Contrib & Dons	194,597	-	-
341300	Administrative Fees & Charges	-	5,459,271	4,550,149
341900	General Government-Other Rev	91,687	-	-
345020	Zoning & Subdivision Fees	950,028	-	-
350180	Misc Fines & Penalties	85,353	-	-
360010	Investment Interest	-	19,000	19,000
360020	Inv Earn-Residual Cash	279,539	-	-
360900	Miscellaneous Revs-Other Rev	39,423	-	-
379010	Capital Assessments	(478,655)	-	-
397200	Interfund Revenue	3,739,503	169,037	172,484
<b>Total Revenues for: 16200 - Human Services Fund</b>		<b>69,347,877</b>	<b>82,813,091</b>	<b>106,571,682</b>
400000	Use of/Contribution to Fund Balance	-	583,826	5,170,206
<b>Total Resources for: 16200 - Human Services Fund</b>		<b>69,347,877</b>	<b>83,396,917</b>	<b>111,741,888</b>
<b>Total HSD Resources</b>		<b>69,336,101</b>	<b>83,396,917</b>	<b>111,741,888</b>

# Human Services Department

## Appropriations by Budget Summary Level and Program

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

The purpose of the Supporting Affordability & Livability Budget Summary Level is to support educational programs for children, youth, and families; and provide utility payment and transportation assistance to Seattle residents with low incomes.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Access to Services	3,977,852	4,657,503	4,675,522
Community Facilities	4,254,155	8,672,325	5,666,342
Emergency Preparedness and Program Administration	1,936,698	1,181,250	738,823
Food & Nutrition	15,517,371	18,412,356	18,203,072
<b>Total</b>	<b>25,686,076</b>	<b>32,923,434</b>	<b>29,283,758</b>
Full-time Equivalents Total*	28.00	32.00	32.00

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

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

#### **Access to Services**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Access to Services	3,977,852	4,657,503	4,675,522
Full Time Equivalents Total	14.00	16.00	16.00

#### **Community Facilities**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Facilities	4,254,155	8,672,325	5,666,342

#### **Emergency Preparedness and Program Administration**

## Human Services Department

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Emergency Preparedness and Program Administration	1,936,698	1,181,250	738,823
Full Time Equivalents Total	3.00	3.00	3.00

### Food & Nutrition

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Food & Nutrition	15,517,371	18,412,356	18,203,072
Full Time Equivalents Total	11.00	13.00	13.00

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

The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth succeed academically; learn job and life skills; and develop alternatives to criminal activity, violence, and homelessness.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Family Support	5,087,618	6,186,955	6,759,892
Safety	5,662,075	7,217,195	-
Youth Development	8,202,884	8,207,827	7,378,209
<b>Total</b>	<b>18,952,577</b>	<b>21,611,976</b>	<b>14,138,101</b>
Full-time Equivalents Total*	34.00	31.00	26.00

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

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

### Family Support

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
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## Human Services Department

Family Support	5,087,618	6,186,955	6,759,892
Full Time Equivalents Total	11.00	11.00	11.00

### Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Safety	5,662,075	7,217,195	-
Full Time Equivalents Total	4.00	4.00	-

### Youth Development

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

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Youth Development	8,202,884	8,207,827	7,378,209
Full Time Equivalents Total	19.00	16.00	15.00

### **HSD - BO-HS-H3000 - Addressing Homelessness**

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

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
City-Managed Homelessness Programs	-	-	6,445,906
Contract Oversight and Administration	-	-	819,216
Homelessness Prevention and Support	17,177,527	25,721,640	-
Homelessness Prevention and Support	-	-	-
King County Regional Homelessness Authority	-	-	114,110,976
Navigation Team	1,740,577	2,559,377	-
Navigation Team	-	-	-
Shelters & Housing	60,359,103	69,288,753	-
Shelters & Housing	-	-	-
Unsheltered Outreach and Response	-	-	7,502,009
<b>Total</b>	<b>79,277,206</b>	<b>97,569,769</b>	<b>128,878,107</b>
Full-time Equivalents Total*	52.25	53.25	40.25

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City*

# Human Services Department

Council or Human Resources Director actions outside of the budget process may not be detailed here

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

## City-Managed Homelessness Programs

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City-Managed Homelessness Programs	-	-	6,445,906

## Contract Oversight and Administration

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Contract Oversight and Administration	-	-	819,216
Full Time Equivalents Total	-	-	32.25

## Homelessness Prevention and Support

The purpose of the Homelessness Prevention and Support Program is to provide outreach and support services to homeless individuals and prevention programs which assist those at risk of homelessness so they remain housed.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Homelessness Prevention and Support	17,177,527	25,721,640	-
Full Time Equivalents Total	20.50	20.50	-

## King County Regional Homelessness Authority

The purpose of the King County Regional Homelessness Authority budget program is to provide funding to support the operations and programs of organization responsible for supporting those experiencing homelessness in the Seattle/King County region.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
King County Regional Homelessness Authority	-	-	114,110,976

## Navigation Team

## Human Services Department

The purpose of the Navigation Team program is to coordinate a response to unauthorized homeless encampments by referring individuals to safe sleeping programs and addressing the environmental issues in the encampment areas.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Navigation Team	1,740,577	2,559,377	-
Full Time Equivalents Total	13.00	13.00	-

### Shelters & Housing

The purpose of the Shelters and Housing Program is to support homeless individuals in moving to permanent housing through temporary safe sleeping spaces and supportive housing programs.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Shelters & Housing	60,359,103	69,288,753	-
Full Time Equivalents Total	18.75	19.75	-

### Unsheltered Outreach and Response

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Unsheltered Outreach and Response	-	-	7,502,009
Full Time Equivalents Total	-	-	8.00

### **HSD - BO-HS-H4000 - Supporting Safe Communities**

The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce violence in Seattle.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Advocacy	5,986,974	6,304,939	-
Advocacy	-	-	-
Community Safety	-	-	8,028,334
Gender-Based Violence Services	-	-	9,774,362
Prevention & Intervention	1,102,131	1,795,997	-
Prevention & Intervention	-	-	-
Safe Communities Division Administration	-	-	2,291,604
Support Services	3,269,101	2,770,870	-
Support Services	-	-	-
Victim Advocacy	-	-	1,280,124
<b>Total</b>	<b>10,358,206</b>	<b>10,871,806</b>	<b>21,374,423</b>

## Human Services Department

Full-time Equivalents Total*	7.00	7.00	26.00
<i>*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here</i>			

The following information summarizes the programs in Supporting Safe Communities Budget Summary Level:

### Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Advocacy	5,986,974	6,304,939	-
Full Time Equivalents Total	2.50	2.50	-

### Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Community Safety	-	-	8,028,334

### Gender-Based Violence Services

The purpose for the Gender-Based Violence Services Program is to support survivors and those at risk of gender-based violence with community-based services to support and maintain their safety.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Gender-Based Violence Services	-	-	9,774,362

### Prevention & Intervention

The purpose of the Prevention and Intervention Program is to support survivors and those at risk of domestic violence and sexual assault with education and therapeutic services to maintain their safety.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Prevention & Intervention	1,102,131	1,795,997	-
Full Time Equivalents Total	2.00	2.00	-



# Human Services Department

## Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Safe Communities Division Administration	-	-	2,291,604
Full Time Equivalents Total	-	-	15.00

## Support Services

The purpose of the Supportive Services Program is to provide services to survivors of domestic violence and sexual assault including shelter, housing, support groups, and legal services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Support Services	3,269,101	2,770,870	-
Full Time Equivalents Total	2.50	2.50	-

## Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Victim Advocacy	-	-	1,280,124
Full Time Equivalents Total	-	-	11.00

## **HSD - BO-HS-H5000 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	642	-	-
Cost Pool	(301)	-	-
Departmental Indirect Costs	11,902,654	12,580,508	12,664,162
Divisional Indirect Costs	65,041	-	-
Indirect Cost Recovery	(33,473)	-	-
Paid Time Off	(6,399)	-	-
Pooled Benefits	154	-	-
<b>Total</b>	<b>11,928,317</b>	<b>12,580,508</b>	<b>12,664,162</b>
Full-time Equivalents Total*	59.50	60.50	58.50

# Human Services Department

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

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

## Citywide Indirect Costs

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	642	-	-

## Cost Pool

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Cost Pool	(301)	-	-

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	11,902,654	12,580,508	12,664,162
Full Time Equivalents Total	59.50	60.50	58.50

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units such as costs related to divisional management or training. The Human Services Department budgets all divisional indirect costs within the direct service Budget Summary Level beginning in the 2019 budget.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Divisional Indirect Costs	65,041	-	-

## Indirect Cost Recovery

# Human Services Department

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. The Human Services Department will be discontinuing allocation of indirect costs to direct services in the 2019 budget.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Indirect Cost Recovery	(33,473)	-	-

## Paid Time Off

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Paid Time Off	(6,399)	-	-

## Pooled Benefits

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits	154	-	-

### **HSD - BO-HS-H6000 - Promoting Healthy Aging**

The purpose of the Promoting Healthy Aging Budget Summary Level is to give older adults the ability to age in place and experience stable health. Programs provide a network of community support that improves choice, promotes independence, and enhances the quality of life for older people and adults with disabilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Care Coordination	3,227,611	3,165,991	3,090,627
Case Management	27,988,972	34,347,107	36,188,281
Healthy Aging	11,118,698	11,009,234	10,983,144
<b>Total</b>	<b>42,335,281</b>	<b>48,522,333</b>	<b>50,262,052</b>
Full-time Equivalents Total*	202.00	202.00	202.00

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

The following information summarizes the programs in Promoting Healthy Aging Budget Summary Level:

### Care Coordination

# Human Services Department

The purpose of the Care Coordination Program is to support unpaid family caregivers with respite care and other services to enable them to continue caregiving.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Care Coordination	3,227,611	3,165,991	3,090,627
Full Time Equivalents Total	3.00	3.00	3.00

## Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Case Management	27,988,972	34,347,107	36,188,281
Full Time Equivalents Total	167.00	167.00	167.00

## Healthy Aging

The purpose of the Healthy Aging Program is to provide older adults with resources and activities that promote social engagement and good health.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Healthy Aging	11,118,698	11,009,234	10,983,144
Full Time Equivalents Total	32.00	32.00	32.00

### **HSD - BO-HS-H7000 - Promoting Public Health**

The purpose of the Promoting Public Health Budget Summary Level is to provide funds for public health services and programs, including primary care, medical, dental, and specialty services, and access to health insurance for at-risk and vulnerable populations; programs to provide access to chemical and dependency services; and programs to reduce the disparities in health among the Seattle population.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
HIV Management	986,759	1,065,966	1,033,313
Physical Health Care	10,045,359	10,853,786	11,180,684
<b>Total</b>	<b>11,032,118</b>	<b>11,919,752</b>	<b>12,213,997</b>

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

*The following information summarizes the programs in Promoting Public Health Budget Summary Level:*

# Human Services Department

## HIV Management

The purpose of the HIV Management Program is to support low-income individuals living with HIV with case management services to improve their quality of life and to provide education to prevent HIV transmission.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
HIV Management	986,759	1,065,966	1,033,313

## Physical Health Care

The purpose of the Physical Health Care Program is to improve access to medical care and other health resources to vulnerable populations in Seattle including homeless individuals, families, and adults.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Physical Health Care	10,045,359	10,853,786	11,180,684



# Office for Civil Rights

Mariko Lockhart, Director

(206) 684-4500

<http://www.seattle.gov/civilrights/>

## Department Overview

The Office for Civil Rights (OCR) envisions a city of liberated people where community historically impacted by racism, oppression, and colonization hold power and thrive. OCR's mission is to end structural racism through accountable community relationships and anti-racist organizing, policy development, and civil rights enforcement.

OCR works to achieve equity and advance opportunity in Seattle by:

- developing policies and promoting partnerships to achieve racial equity and social justice;
- enforcing City, state and federal antidiscrimination in housing, employment, public accommodations, and contracting, and civil rights laws such as all-gender restroom ordinance, ban on conversion therapy provided to minors ordinance, fair chance housing ordinance, and closed captioning ordinance using restorative justice methods, investigations, compliance, and settlement negotiations;
- conducting housing and employment testing based on protected classes;
- staffing the Seattle Human Rights Commission, Seattle Women's Commission, Seattle Lesbian, Gay, Bisexual, Transgender, and Queer Commission, and the Seattle Commission for People with disAbilities;
- administering the Title VI program of the 1964 Civil Rights Act, which relates to physical access to governmental facilities, projects, and programs, and Title II complaints alleging discrimination on the basis of disability in the provision of services, activities, programs or benefits by the City;
- offering free civil rights trainings and technical assistance to businesses and community groups on civil rights laws; and
- making available a wide array of civil rights information, including translations into other languages.

OCR leads the City's Race and Social Justice Initiative (RSJI). RSJI is committed to eliminating institutional and structural racism through a four-prong approach: 1) build an anti-racist network within City government and shift internal practices and develop decision-making skills that eliminate institutional and structural racism; 2) transform the internal government culture of the City toward one rooted in racial justice, humanistic relationships, belonging and wellbeing; 3) align racial justice efforts with local community organizing and strengthen relationships with communities most impacted by structural racism; and 4) work in relationship with national and regional racial justice leaders from all communities and sectors to advance racial justice.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	4,923,963	7,055,083	5,917,982
<b>Total Operations</b>	<b>4,923,963</b>	<b>7,055,083</b>	<b>5,917,982</b>
<b>Total Appropriations</b>	<b>4,923,963</b>	<b>7,055,083</b>	<b>5,917,982</b>
Full-Time Equivalent Total*	31.00	35.00	35.50

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

## Office for Civil Rights

### Budget Overview

The 2021 Proposed Budget adds staffing capacity to the Office for Civil Rights (OCR) to lead the Citywide Title VI compliance work and adds funding for the annual City Race and Social Justice (RSJ) Summit. The budget also includes one-time savings from holding an OCR leadership position vacant in 2021.

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. Because OCR is a small department with limited flexibility in its budget, and because of its key role in RSJ across the City, the reductions to OCR's budget are minimal and do not impact staffing or services. The details of the changes to OCR's budget are included in the Incremental Budget Changes section below.

### Incremental Budget Changes

#### Office for Civil Rights

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>7,055,083</b>	<b>35.00</b>
<b>Baseline</b>		
Annual Wage Increase (AWI) Title Specific	2,138	-
Space Lease Adjustment	40,206	-
Adjustment for One-Time Budget Changes	(1,042,596)	-
Baseline Adjustments for Personnel Costs	35,033	-
<b>Proposed Operating</b>		
One-time Leadership Savings	(168,000)	-
RSJ Summit	15,000	-
Title VI Compliance	77,547	0.50
Transfer Indigenous People's Day funding to DON	(32,000)	-
<b>Proposed Technical</b>		
Citywide Adjustments for Standard Cost Changes	(64,429)	-
<b>Total Incremental Changes</b>	<b>\$(1,137,101)</b>	<b>0.50</b>
<b>Total 2021 Proposed Budget</b>	<b>\$5,917,982</b>	<b>35.50</b>

### Description of Incremental Budget Changes

#### Baseline

#### Annual Wage Increase (AWI) Title Specific

Expenditures	\$2,138
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## Office for Civil Rights

This item includes annual wage increase (AWI) adjustments for Civil Rights Analyst positions.

### Space Lease Adjustment

Expenditures \$40,206

This item includes space lease (rent) adjustments in 2021.

### Adjustment for One-Time Budget Changes

Expenditures \$(1,042,596)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget. As part of the 2020 Adopted Budget, the City Council added one-time funding of \$1.08 million for criminal justice grants. This item removes that one-time funding from the ongoing budget. OCR plans to make the criminal justice grant awards in late 2020 and spend the funding over a 2-year period. Additional funding for this program may be considered in the 2022 budget. This item also includes adjustments for two positions to reflect the annual cost in 2021 and removes one-time funding for criminal justice engagement.

### Baseline Adjustments for Personnel Costs

Expenditures \$35,033

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Proposed Operating

### One-time Leadership Savings

Expenditures \$(168,000)

This item reflects one-time salary savings from holding the OCR Deputy Director position vacant until 2022.

### RSJ Summit

Expenditures \$15,000

This item adds funding to OCR's budget for the City's annual Race and Social Justice (RSJ) Summit. Previously, OCR has received funding from the Office of Arts and Culture. The budget adds funding to OCR to ensure a stable funding source for this important work. The summit is open to both City employees and community members.

### Title VI Compliance

Expenditures \$77,547

Position Allocation 0.50

This item adds 0.5 FTE to OCR to implement, monitor, and ensure citywide compliance with Title VI federal grant requirements. Title VI of the Civil Rights Act of 1964 prohibits discrimination under any program or activity receiving federal financial assistance on the basis of race, national origin, and color. Over time, protected classes such as sex, age, and disability were added. Previously, OCR had a dedicated part-time position for Title VI compliance, but the position was abrogated in 2011, and work was reassigned to existing staff. Since then, staff have not had sufficient capacity to meet the demands of the work.

## Office for Civil Rights

### Transfer Indigenous People’s Day funding to DON

Expenditures \$(32,000)

This item transfers funding for the Indigenous People’s Day celebration from OCR to the Department of Neighborhoods (DON). This funding is more closely aligned with DON’s line of business. The funding was added to OCR’s budget in the 2017, 2019, and 2020 budgets to create a stable dedicated source of funding for the annual celebration. There is a corresponding increase in the DON budget to reflect the transfer.

### Proposed Technical

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$(64,429)

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

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OCR - BO-CR-X1R00 - Civil Rights</b>			
00100 - General Fund	4,923,963	7,055,083	5,917,982
<b>Total for BSL: BO-CR-X1R00</b>	<b>4,923,963</b>	<b>7,055,083</b>	<b>5,917,982</b>
 <b>Department Total</b>	 <b>4,923,963</b>	 <b>7,055,083</b>	 <b>5,917,982</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>31.00</b>	 <b>35.00</b>	 <b>35.50</b>

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

## Office for Civil Rights

### Appropriations by Budget Summary Level and Program

#### **OCR - BO-CR-X1R00 - Civil Rights**

The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Civil Rights	1,304,805	-	-
Civil Rights Enforcement	-	1,672,560	1,782,488
Leadership and Administration	2,373,497	2,907,214	1,575,524
Policy	639,174	1,245,845	1,275,549
RSJI	606,487	1,229,464	1,284,421
<b>Total</b>	<b>4,923,963</b>	<b>7,055,083</b>	<b>5,917,982</b>
Full-time Equivalents Total*	31.00	35.00	35.50

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

The following information summarizes the programs in Civil Rights Budget Summary Level:

#### **Civil Rights**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Civil Rights	1,304,805	-	-
Full Time Equivalents Total	12.00	-	-

#### **Civil Rights Enforcement**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Civil Rights Enforcement	-	1,672,560	1,782,488
Full Time Equivalents Total	-	14.00	14.50

#### **Leadership and Administration**

## Office for Civil Rights

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Leadership and Administration	2,373,497	2,907,214	1,575,524
Full Time Equivalents Total	5.00	5.00	5.00

### Policy

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Policy	639,174	1,245,845	1,275,549
Full Time Equivalents Total	7.00	8.00	8.00

### RSJI

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
RSJI	606,487	1,229,464	1,284,421
Full Time Equivalents Total	7.00	8.00	8.00

# Seattle Department of Construction and Inspections

Nathan Torgelson, Director

(206) 684-8600

[www.seattle.gov/sdc](http://www.seattle.gov/sdc)

## Department Overview

The Seattle Department of Construction and Inspections (SDCI) administers City ordinances regulating building construction, the use of land, and housing. It supports Mayor Durkan's priority of delivering essential City services and building safer, more just communities.

SDCI is responsible for developing and enforcing policies and codes related to public safety, environmental protection, land use, construction and rental housing, including:

- Environmentally Critical Areas Ordinance (ECA)
- Housing and Building Maintenance Code (HBMC)
- Just Cause Eviction Ordinance
- Rental Registration and Inspection Ordinance (RRIO)
- Seattle Building and Residential Codes
- Seattle Condominium and Cooperative Conversion Ordinances
- Seattle Electrical Code
- Seattle Energy Code
- Seattle Grading Code
- Seattle Land Use Code
- Seattle Mechanical Code
- Seattle Noise Ordinance
- Seattle Rental Agreement Regulation Ordinance
- Seattle Shoreline Master Program (SSMP)
- Seattle Tenant Relocation Assistance Ordinance (TRAO)
- Seattle Tree Protection Ordinance
- State Environmental Policy Act (SEPA)
- Stormwater Code
- Side Sewer Code

SDCI reviews land use and construction-related permits, annually approving more than 53,000 permits and performing approximately 240,000 on-site inspections. SDCI's work includes permit review and community involvement with Master Use Permits (MUPs); shoreline permits and design review; review and approval of permits for construction, mechanical systems, site development, elevators, electrical installation, boilers, furnaces, refrigeration, signs and billboards; field inspections for all construction and trade-related permits; annual maintenance inspections of boilers, elevators, and refrigeration equipment; and home seismic retrofits.

SDCI also enforces compliance with the codes and handles more than 35,000 contacts per year at the Code Compliance Complaint Center.

SDCI operations are funded by a variety of fees and General Fund resources. SDCI must demonstrate that its fees are set to recover no more than the cost of related services. To provide this accountability, SDCI uses cost accounting to measure the full cost of its programs. Each program is allocated a share of departmental administration and other overhead costs to calculate the revenue requirements of the program.

# Seattle Department of Construction and Inspections

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	6,969,921	8,276,562	7,525,307
Other Funding - Operating	68,596,423	87,902,900	90,377,020
<b>Total Operations</b>	<b>75,566,345</b>	<b>96,179,462</b>	<b>97,902,327</b>
<b>Total Appropriations</b>	<b>75,566,345</b>	<b>96,179,462</b>	<b>97,902,327</b>

Full-Time Equivalents Total\* 411.50 428.50 429.50

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

## Budget Overview

Despite economic impacts related to the COVID-19 pandemic which have lowered overall permitting volumes from the record levels of the past three years, the City of Seattle continues to see high-value large-scale development project applications in 2020. Because permitting activity continues to be relatively strong given economic conditions, the 2021 Proposed Budget continues to support 21 permitting positions that were scheduled to sunset on December 31, 2020. These positions will help SDCI continue to improve permit turnaround times, while also preparing "shovel ready" projects that will be able to begin construction once economic recovery occurs. These positions are funded by permit fees and other building and land use revenues.

Otherwise, the budget consists of modest funding reductions and budget shifts, most notably to fund a person to coordinate Sound Transit 3 permitting activities. The budget also includes ongoing funding for an electrical inspector that was previously funded only through 2021; this position is intended to ensure compliance with state electrical contractor licensing regulations.

Accela is the City's enterprise-wide permitting system that allows greater sharing between departments that are using the system, including SDCI, the Seattle Department of Transportation and the Seattle Fire Department. Improvements are being made throughout 2020 and are expected to continue in 2021 as the department continues to enhance the new system. SDCI's 2021 Proposed Budget includes the transfer of one Information Technology Professional from the Seattle Information Technology Department (Seattle IT) to SDCI to provide a dedicated resource for SDCI business-specific needs related to Accela.

Except for Code Compliance and Land Use Code Development, SDCI is primarily fee-supported and its fees and charges are necessary to fund its permitting and inspections operations. Per state law and Seattle Municipal Code, all fees collected by SDCI for processing and inspecting permits are used for that purpose, and the fee structure is established accordingly. The 2021 Proposed Budget aligns Construction and Inspections Fund revenues with current revenue forecasts which have been adjusted due to the COVID-19 public health crisis and its associated economic impacts. The department will use its reserves to mitigate the impacts of these revenue adjustments. The budget also adjusts revenues to align with budget legislation that reduces administrative electrical permit fees by 10% and equipment fees associated with refrigeration and furnace installations by 20% to align permit fee revenues with expenses.

# Seattle Department of Construction and Inspections

## Incremental Budget Changes

### Seattle Department of Construction and Inspections

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>96,179,462</b>	<b>428.50</b>
<b>Baseline</b>		
Baseline Adjustments for Personnel Costs	1,282,884	-
Information Technology Adjustment	249,968	-
Overtime Adjustment	-	-
Credit Card Transaction Fee Adjustment	-	-
Adjustment for One-Time Budget Changes	(758,890)	-
Citywide Adjustments for Standard Cost Changes	810,788	-
<b>Proposed Operating</b>		
Electrical Contractor Enforcement	-	-
Sunset Position Extensions and Conversions	-	-
Transfer SDCI Accela Resource from Seattle IT to SDCI	179,764	1.00
Fee Legislation Revenue Change	-	-
General Fund Reduction - Government Policy, Safety and Support (GPSS)	(45,282)	-
General Fund Reduction - Code Compliance	(54,794)	-
General Fund Reduction - Inspections	-	-
General Fund Reduction - Land Use	(13,277)	-
<b>Proposed Technical</b>		
Overhead Technical Adjustment	71,704	-
SDCI Revenue Budget Update	-	-
Balancing for SDCI Fund Balance	-	-
<b>Total Incremental Changes</b>	<b>\$1,722,865</b>	<b>1.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$97,902,327</b>	<b>429.50</b>

## Description of Incremental Budget Changes

### Baseline

#### Baseline Adjustments for Personnel Costs

Expenditures \$1,282,884

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary

# Seattle Department of Construction and Inspections

labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Information Technology Adjustment

Expenditures \$249,968

This action aligns SDCI's budget for Information Technology billings so that the budget matches the Central Cost Manual (CCM). The funding source for this item is the Construction and Inspections Fund.

## Overtime Adjustment

Expenditures -

This budget-neutral item transfers \$50,000 of overtime budget from the Inspections BSL to the Permit Services BSL. This item aligns the budget with a restructuring of the Site Development group in 2018.

## Credit Card Transaction Fee Adjustment

Expenditures -

This action aligns the credit card transaction fee budget to the correct account in SDCI. This is a net-zero budget transfer.

## Adjustment for One-Time Budget Changes

Expenditures \$(758,890)

Revenues \$(1,934,941)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget, including reductions of \$401,000 to purchase laptops, \$230,000 for eviction legal defense, \$60,000 to contract with community-based organizations, \$35,000 for a vehicle purchase, \$25,000 in one-time costs for the Accela permitting system, and \$7,000 for outreach materials.

## Citywide Adjustments for Standard Cost Changes

Expenditures \$810,788

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

## Proposed Operating

### Electrical Contractor Enforcement

Expenditures -

This action adds \$136,143 of ongoing General Fund appropriation authority in 2022 to fund an electrical inspector position. This position was added to the 2020 budget by the City Council, but funding was only identified through 2021. The position is intended to enforce Washington State regulations related to electrical contractor licensing in the City of Seattle.

### Sunset Position Extensions and Conversions



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Position Allocation -

This action extends the sunset dates of 14 Land Use Services and Inspections positions through 2022 and converts 7 Permit Services sunset positions to regular status. All of these positions were previously set to expire at the end of 2020. This action maintains staffing capacity to support the volume and complexity of permit reviews and inspections; it also decreases review times and addresses bottlenecks. These positions are funded by permit fees and the associated costs are included in the baseline budget.

## Transfer SDCI Accela Resource from Seattle IT to SDCI

Expenditures	\$179,764
Position Allocation	1.00

This action transfers ongoing budget and position authority for one Information Technology Professional-A (ITP-A) from the Seattle Information Technology Department (Seattle IT) to SDCI. This position requires in-depth knowledge of the SDCI business process workflow and its integration with Accela and is more appropriately housed in SDCI than in Seattle IT. There is a corresponding decrease in the proposed Seattle IT budget. The funding source is SDCI's Construction and Inspections Fund.

## Fee Legislation Revenue Change

Revenues	\$(430,000)
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This action reduces Construction and Inspections Fund revenues based on proposed budget legislation. This permit fee legislation includes a 10% reduction to the administrative fee for electrical permits as well a 20% reduction to the equipment fee for refrigeration and furnace installations. SDCI reviews its fees annually and adjusts permit fees to align with actual expenses to administer and support the permits.

## General Fund Reduction - Government Policy, Safety and Support (GPSS)

Expenditures	\$(45,282)
--------------	------------

This item reduces the remaining discretionary budget in Code Development and reallocates a Planning and Development Specialist, Senior position. This position reallocation will shift costs from the General Fund to the Construction and Inspections Fund and the position will be reclassified to a Strategic Advisor 2, General Government. This position will serve as the department lead and liaison for the Sound Transit 3 (ST3) project. This action also transfers budget associated with a reorganization of the Public Disclosure work group from the General Fund to the Construction and Inspections Fund.

## General Fund Reduction - Code Compliance

Expenditures	\$(54,794)
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SDCI is reallocating one Housing/Zoning Technician position in Code Compliance that is funded by the General Fund. This position is moving to the Inspections program where the position will be funded by permit fees and reclassified to an Elevator Inspector Senior. The City needs an additional Elevator Inspector because approximately 1500 new conveyances have been installed in Seattle since 2015; this equipment requires annual inspections to maintain safety. This action also eliminates \$88,405 of discretionary non-labor General Fund budget in Code Compliance.

## General Fund Reduction - Inspections

Expenditures	-
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This ongoing action reduces the Inspections Program's General Fund budget by \$32,178 and increases the Construction and Inspections Fund appropriation authority by the same amount. This shift of labor costs is due to a decrease in non-violation inspections.

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## General Fund Reduction - Land Use

Expenditures \$(13,277)

This ongoing item eliminates the General Fund portion of the Land Use temporary labor budget and shifts a portion of the Land Use labor allocations from the General Fund to the Construction and Inspections Fund. SDCI Land Use division's support of General Funded new code review has declined over the years and therefore there are no significant impacts anticipated from this reduction.

## Proposed Technical

### Overhead Technical Adjustment

Expenditures \$71,704

This action adjusts the distribution of indirect overhead expenses across programs. This adjustment is necessary to account for budget changes in the following SDCI budget programs: Compliance; Government Policy Safety & Support; Indirect Cost Recovery Offset; Inspections; Land Use Services; Permit Services; and Rental Housing. The adjustment is also necessary to redistribute indirect overhead across SDCI programs in response to proposed changes throughout the department as included in SDCI's 2021 Proposed Budget. This change results in a \$152,000 increase in General Fund and a corresponding decrease in the Construction and Inspections Fund.

### SDCI Revenue Budget Update

Revenues \$(13,620,167)

This action adjusts Construction and Inspections Fund revenues to align with current revenue forecasts. The forecasts have been updated due to the COVID-19 crisis and other economic conditions.

### Balancing for SDCI Fund Balance

Revenues \$18,234,227

This is a technical item to balance revenues and expenditures for the Construction and Inspections Fund.

# Seattle Department of Construction and Inspections

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>SDCI - BO-CI-U2200 - Land Use Services</b>			
00100 - General Fund	352,712	421,916	267,622
48100 - Construction and Inspections	16,755,117	23,230,190	24,007,643
<b>Total for BSL: BO-CI-U2200</b>	<b>17,107,829</b>	<b>23,652,106</b>	<b>24,275,265</b>
<b>SDCI - BO-CI-U2300 - Permit Services</b>			
48100 - Construction and Inspections	21,543,557	28,422,917	29,075,410
<b>Total for BSL: BO-CI-U2300</b>	<b>21,543,557</b>	<b>28,422,917</b>	<b>29,075,410</b>
<b>SDCI - BO-CI-U23A0 - Inspections</b>			
00100 - General Fund	73,648	243,542	252,607
48100 - Construction and Inspections	20,995,914	25,307,681	26,388,248
<b>Total for BSL: BO-CI-U23A0</b>	<b>21,069,562</b>	<b>25,551,222</b>	<b>26,640,854</b>
<b>SDCI - BO-CI-U2400 - Compliance</b>			
00100 - General Fund	5,392,154	6,303,901	6,089,337
00164 - Unrestricted Cumulative Reserve Fund	106,857	141,613	141,613
30010 - REET I Capital Fund	294,553	360,000	360,000
48100 - Construction and Inspections	3,180,430	3,811,199	3,885,573
<b>Total for BSL: BO-CI-U2400</b>	<b>8,973,994</b>	<b>10,616,713</b>	<b>10,476,523</b>
<b>SDCI - BO-CI-U2500 - Leadership and Administration</b>			
00100 - General Fund	-	-	-
48100 - Construction and Inspections	47,792	29,235	-
<b>Total for BSL: BO-CI-U2500</b>	<b>47,792</b>	<b>29,235</b>	<b>-</b>
<b>SDCI - BO-CI-U2600 - Government Policy, Safety &amp; Support</b>			
00100 - General Fund	1,151,408	1,307,203	915,741
48100 - Construction and Inspections	1,114,259	1,447,057	1,360,249
<b>Total for BSL: BO-CI-U2600</b>	<b>2,265,666</b>	<b>2,754,259</b>	<b>2,275,989</b>
<b>SDCI - BO-CI-U2800 - Process Improvements &amp; Technology</b>			
48100 - Construction and Inspections	4,557,944	5,153,009	5,158,285
<b>Total for BSL: BO-CI-U2800</b>	<b>4,557,944</b>	<b>5,153,009</b>	<b>5,158,285</b>
<b>Department Total</b>	<b>75,566,345</b>	<b>96,179,462</b>	<b>97,902,327</b>
<b>Department Full-Time Equivalents Total*</b>	<b>411.50</b>	<b>428.50</b>	<b>429.50</b>

# Seattle Department of Construction and Inspections

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

## Budget Summary by Fund Seattle Department of Construction and Inspections

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	6,969,921	8,276,562	7,525,307
00164 - Unrestricted Cumulative Reserve Fund	106,857	141,613	141,613
30010 - REET I Capital Fund	294,553	360,000	360,000
48100 - Construction and Inspections	68,195,014	87,401,287	89,875,407
<b>Budget Totals for SDCI</b>	<b>75,566,345</b>	<b>96,179,462</b>	<b>97,902,327</b>

# Seattle Department of Construction and Inspections

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
341900	General Government-Other Rev	12,688	-	-
345030	Plan Checking Fees	282	-	-
350020	Fines/Forfeits-Non-Pkg Infract	426,895	225,000	-
350180	Misc Fines & Penalties	112,200	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>552,065</b>	<b>225,000</b>	<b>-</b>
321900	Bus Lic&Perm-Other	82,845	-	-
322010	Nonbus Lic&Perm-Bldngs&Strc	38,749,350	37,677,859	28,906,987
322020	Nonbus Lic&Perm-Refrigerati	1,234,164	1,733,130	1,072,658
322030	Nonbus Lic&Perm-Use	12,696,744	11,249,285	9,188,169
322050	Nonbus Lic&Perm-Electrical	9,328,542	8,566,486	6,241,037
322060	Nonbus Lic&Perm-Sign	596,892	577,706	639,390
322070	Nonbus Lic&Perm-Boiler	1,104,064	1,375,573	1,432,315
322080	Nonbus Lic&Perm-Elevator	4,482,986	4,702,267	4,605,709
322090	Nonbus Lic&Perm-Furn & Oil	871,514	-	-
322270	Nonbus Lic&Perm-Energy	477,135	-	-
322900	Nonbus Lic&Perm-Other	27,321	-	-
334010	State Grants	22,500	-	-
341050	Word Proc/Printing/Dupl Svcs	4,883	-	-
341060	Photocopy Svcs	9	-	-
341090	Sales Of Merchandise	2,570	-	-
341190	Personnel Service Fees	565	-	-
341900	General Government-Other Rev	208,252	2,097,704	2,118,840
342080	Vacant Building Inspect Fees	168,491	-	-
342100	Rental Housing Regist Fees	2,015,129	1,837,222	3,163,605
343000	Utilities	7,140	-	-
343180	Drainage Permit Fees	3,479,755	4,658,000	2,607,904
343300	Abatement Charges	306,279	-	-
343310	Recoveries	2,270,854	1,200,000	2,000,000
344900	Transportation-Other Rev	626,765	550,299	423,750
350190	Nsf Check Fees	235	-	-
360020	Inv Earn-Residual Cash	2,422,645	1,176,338	1,176,338
360220	Interest Earned On Deliquent A	8,957	-	-
360360	Sponsorship And Royalties	391	-	-

## Seattle Department of Construction and Inspections

360540	Cashiers Overages & Shortages	56	-	-
360900	Miscellaneous Revs-Other Rev	-	8,064,477	8,064,477
<b>Total Revenues for: 48100 - Construction and Inspections</b>		<b>81,197,031</b>	<b>85,466,347</b>	<b>71,641,180</b>
400000	Use of/Contribution to Fund Balance	-	1,934,941	18,234,227
<b>Total Resources for:48100 - Construction and Inspections</b>		<b>81,197,031</b>	<b>87,401,288</b>	<b>89,875,407</b>
<b>Total SDCI Resources</b>		<b>81,749,096</b>	<b>87,626,288</b>	<b>89,875,407</b>

# Seattle Department of Construction and Inspections

## Appropriations by Budget Summary Level and Program

### SDCI - BO-CI-U2200 - Land Use Services

The purpose of the Land Use Services Budget Summary Level is to provide land use permitting services.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Land Use Services	17,107,829	21,979,865	22,603,024
Land Use Services CBA	-	1,672,241	1,672,241
<b>Total</b>	<b>17,107,829</b>	<b>23,652,106</b>	<b>24,275,265</b>
Full-time Equivalents Total*	86.00	99.00	99.00

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

The following information summarizes the programs in Land Use Services Budget Summary Level:

#### Land Use Services

The purpose of the Land Use Services Program is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. Land Use staff provide permit process information and regulatory expertise to inform pre-application construction project design. Land Use staff also review development concepts as part of a developer's permit application. The Land Use review process includes eliciting public input and facilitating public meetings and design review board meetings. It may also include coordination with various city and county agencies, defending project decisions during appeal to the Hearing Examiner or coordinating the department recommendation for a development application through the City Council approval process. These services are intended to ensure that development proposals are reviewed in a fair, reasonable, efficient, and predictable manner, and to ensure that the plans substantially comply with applicable codes, legal requirements, policies, and community design standards.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Land Use Services	17,107,829	21,979,865	22,603,024
Full Time Equivalents Total	86.00	99.00	99.00

#### Land Use Services CBA

The purpose of the Land Use Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Land Use Services CBA	-	1,672,241	1,672,241

# Seattle Department of Construction and Inspections

## SDCI - BO-CI-U2300 - Permit Services

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Permit Services	21,543,557	24,756,782	25,409,275
Permit Services CBA	-	3,666,136	3,666,136
<b>Total</b>	<b>21,543,557</b>	<b>28,422,917</b>	<b>29,075,410</b>
Full-time Equivalents Total*	103.00	105.00	105.00

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

The following information summarizes the programs in Permit Services Budget Summary Level:

### **Permit Services**

The purpose of the Permit Services Program is to facilitate the review of development plans and processing of permits.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Permit Services	21,543,557	24,756,782	25,409,275
Full Time Equivalents Total	103.00	105.00	105.00

### **Permit Services CBA**

The purpose of the Permit Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Permit Services BSL that has not been accessed for construction plan review and peer review contracts. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Permit Services CBA	-	3,666,136	3,666,136

## SDCI - BO-CI-U23A0 - Inspections

The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Inspections	21,069,562	22,825,122	23,914,754



## Seattle Department of Construction and Inspections

Inspections Services CBA	-	2,726,100	2,726,100
<b>Total</b>	<b>21,069,562</b>	<b>25,551,222</b>	<b>26,640,854</b>
Full-time Equivalents Total*	103.00	104.00	104.00

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

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

### Inspections

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Inspections	21,069,562	22,825,122	23,914,754
Full Time Equivalents Total	103.00	104.00	104.00

### Inspections Services CBA

The purpose of the Inspections Services CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Inspections Services CBA	-	2,726,100	2,726,100

### SDCI - BO-CI-U2400 - Compliance

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Compliance	-	-	8,315,855
Compliance	7,280,669	8,492,156	-
Rental Housing	-	-	2,160,668
Rental Housing	1,693,324	2,124,557	-
<b>Total</b>	<b>8,973,994</b>	<b>10,616,713</b>	<b>10,476,523</b>
Full-time Equivalents Total*	50.50	51.50	51.50

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

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

## Compliance

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Compliance	7,280,669	8,492,156	8,315,855
Full Time Equivalents Total	37.50	38.50	38.50

## Rental Housing

The purpose of the Rental Housing Program is to improve the quality of the rental housing stock in Seattle and investigate and respond to violations of tenant protection regulations. By registering and inspecting all rental housing properties the program helps ensure key life, health and safety standards are met. The program provides assistance to property owners and tenants regarding relocation assistance, just cause eviction, and other duties and responsibilities of owners and tenants.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Rental Housing	1,693,324	2,124,557	2,160,668
Full Time Equivalents Total	13.00	13.00	13.00

## **SDCI - BO-CI-U2500 - Leadership and Administration**

The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	36,483	22,090,564	23,382,591
Departmental Indirect Costs	-	-	4,068,703
Departmental Indirect Costs	(12,012)	3,813,536	-
Divisional Indirect Costs	23,320	2,783,467	2,951,440
Indirect Cost Recovery Offset	-	(28,658,332)	(30,402,734)
<b>Total</b>	<b>47,792</b>	<b>29,235</b>	<b>-</b>

# Seattle Department of Construction and Inspections

Full-time Equivalents Total*	59.00	59.00	59.00
*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here			

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

## Citywide Indirect Costs

The purpose of the Citywide Indirect Costs Program is to collect and allocate departmental central costs such as pooled costs, paid-time-off, and other City central costs. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Citywide Indirect Costs	36,483	22,090,564	23,382,591

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to lead and support department employees; provide policy guidance and financial stewardship; manage the public disclosure of documents; and oversee relationships with the community, government agencies, and the media. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Departmental Indirect Costs	(12,012)	3,813,536	4,068,703
Full Time Equivalents Total	32.00	32.00	32.00

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide support functions for SDCI's primarily fee funded programs: Land Use Services, Permit Services, Inspections; and for the fee-funded portion of the Government Policy, Safety and Support Program. The costs in this program are allocated only to the programs described above.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Divisional Indirect Costs	23,320	2,783,467	2,951,440
Full Time Equivalents Total	27.00	27.00	27.00

## Indirect Cost Recovery Offset

## Seattle Department of Construction and Inspections

The purpose of the Indirect Cost Recovery Offset Program is to offset the proportionate share of Citywide Indirect Costs, Departmental Indirect Costs, and Divisional Indirect Costs that allocate to the department's other Budget Summary Level programs as overhead. It is necessary to offset the full cost of indirect cost programs to calculate the budget appropriation and revenue requirements of the related programs.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Indirect Cost Recovery Offset	-	(28,658,332)	(30,402,734)

### **SDCI - BO-CI-U2600 - Government Policy, Safety & Support**

The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Govt Policy, Safety & Support	2,265,666	2,754,259	2,275,989
<b>Total</b>	<b>2,265,666</b>	<b>2,754,259</b>	<b>2,275,989</b>
Full-time Equivalents Total*	10.00	10.00	10.00

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### **SDCI - BO-CI-U2800 - Process Improvements & Technology**

The purpose of the Process Improvements and Technology Budget Summary Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases. The purpose includes ensuring the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Process Improvements and Tech	4,557,944	5,153,009	5,158,285
<b>Total</b>	<b>4,557,944</b>	<b>5,153,009</b>	<b>5,158,285</b>
Full-time Equivalents Total*	-	-	1.00

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# Office of Economic Development

Bobby Lee, Director

(206) 684-8090

[www.seattle.gov/economicdevelopment](http://www.seattle.gov/economicdevelopment)

## Department Overview

The Office of Economic Development (OED) seeks to foster an inclusive economy that grows family-wage jobs and increases wealth among underserved communities. OED promotes shared prosperity for all Seattleites, economic growth that is equitable, robust, and enduring. OED supports a healthy business environment for underserved populations, empowers entrepreneurs to innovate, grow and compete, while at the same time supporting low-income Seattle residents to develop their talent towards viable career paths. In addition, with the Mayor's support an in recognition of a changing economy, OED has focused attention on developing and rolling out an Inclusive Creative Industries (ICI) program an economic priority, a strategy to support diverse creative industries and diversify creative industries that historically have not been diverse. Holistically, OED invests in four primary program areas all targeting underserved populations: supporting entrepreneurs; building healthy and vibrant neighborhood business districts; developing the talent of youth and adults; and partnering with key industry sectors. The core services OED provides capitalize on Seattle's economic strengths, particularly in the industry areas of manufacturing and maritime, technology, startups, restaurants, health care, life sciences and global health, clean technology, and the creative economy. To accomplish this mission, the office delivers services designed to:

- support the retention and growth of local small businesses owned by underserved populations through technical assistance, access to capital, affordable commercial space, mentorship and marketing;
- increase the number of low-income youth and adults who obtain the skills necessary to meet industry's needs for qualified workers by building collaborations with community-based organizations in the service of youth and providing Career Connected Learning Grants to support youth career readiness;
- support neighborhood business districts through direct funding, technical support and Business Improvement Area (BIA) formation;
- streamline and advance policies and practices and develop partnerships that lead to sustainable economic growth with shared prosperity;
- support inclusive creative economic development programs and strategies that support small business workforce development, industry advocacy, logistics support including permit coordination, and neighborhood initiatives;
- attract and establish new business via domestic and international investments; and
- support special events through advocacy and permit coordination to encourage and maximize positive business, economic, and cultural activity while ensuring public safety.

In addition to these services, OED manages many financing programs to increase access to capital for projects from micro-loans to major capital lending. Among these financing tools are three federal programs: 1) Individual Development Accounts (IDAs), a matched savings program in which the City provides Community Development Block Grant funds to low-income owned businesses that demonstrate savings and take business training courses; 2) New Markets Tax Credits (NMTC) which leverage private investment in low-income communities through federal tax incentives; and 3) U.S. Department of Housing and Urban Development (HUD) Section 108 loans which provide financing for economic development projects benefiting low and middle-income individuals.

## Office of Economic Development

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	12,258,807	11,436,246	13,801,829
Other Funding - Operating	-	116,291	62,597
<b>Total Operations</b>	<b>12,258,807</b>	<b>11,552,537</b>	<b>13,864,426</b>
<b>Total Appropriations</b>	<b>12,258,807</b>	<b>11,552,537</b>	<b>13,864,426</b>

Full-Time Equivalents Total*	35.50	37.00	34.00
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\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

### Budget Overview

The COVID-19 pandemic brought unprecedented changes to our community and economy in 2020. The Office of Economic Development (OED) played a leading role in the emergency response efforts to support both businesses and workers to navigate the impacts of the pandemic with a focus on stabilizing those most impacted by the recession. OED will continue to provide emergency support to employers and employees navigating unemployment, safe reopening and small business stabilization, while simultaneously planning for long term recovery and economic stability. OED will build on work began in 2020 to lead a just transition with an Inclusive Economic Agenda by focusing on building self-sufficiency and creating new opportunities for employment, family-wage jobs and community wealth creation, and capacity-building for neighborhood resilience in the face of displacement.

The City is projecting significant revenue losses due to COVID-19 pandemic and the resulting public health crisis and business closures. As a result, the 2021 Proposed Budget includes reductions for most departments across the City. Because of OED's leading role in economic stability and recovery, minor reductions were made while maintaining critical capacity for new and existing programs. The 2021 Proposed Budget includes new allocations to the Small Business Stabilization Fund (SBSF), including the use of temporary staff to implement this new work. To help support that balancing of the City's budget, OED reduced or eliminated workforce development contracts through priority ordering to maintain funding for organizations serving those who will be most impacted by the economic recession. OED also strategically reduced staff in nightlife advocacy, key industry coordination and performance evaluation. These reductions allowed OED to redirect partial resources to support core department needs and achieve overall savings.

## Office of Economic Development

### Incremental Budget Changes

#### Office of Economic Development

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>11,552,537</b>	<b>37.00</b>
Joint COVID-19 Relief Plan	3,000,000	-
Nightlife Industry Staffing Reduction & Special Events Funding Swap	(97,755)	(1.00)
Key Industries Director Position Reduction	(184,824)	(1.00)
Leadership Staffing & Program Reductions	(152,954)	(1.00)
Workforce Development Program Contract Reductions	(123,142)	-
Operations Funding Reductions & Reallocations	-	-
Citywide Adjustments for Standard Cost Changes	119,414	-
Baseline Adjustments for Personnel Costs	16,138	-
Adjustment for One-Time Budget Changes	(260,000)	-
Revenue Update	-	-
CDBG True Up	(4,988)	-
Special Events Revenue Decrease Projection	-	-
Adjust to Recog 2020 Arts Transfers	-	-
Recog Special Events Lead Ad Tax funding from 2020	-	-
Arts Admission Tax Reduction	-	-
<b>Total Incremental Changes</b>	<b>\$2,311,889</b>	<b>(3.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$13,864,426</b>	<b>34.00</b>

### Description of Incremental Budget Changes

#### Joint COVID-19 Relief Plan

Expenditures	\$3,000,000
Revenues	\$1,000,000

As part of the 2020 budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

In late 2020, an additional \$5.7 million was provided to the Office of Economic Development (OED) for grants to small businesses throughout Seattle through the Small Business Stabilization Fund (SBSF). Roughly \$2.5 million in grants were awarded in 2020 through this funding source and an additional \$200,000 was available for technical

## Office of Economic Development

assistance. The remaining \$ 3 million will be awarded through small business stabilization grants in 2021. This brings the total investment from 2020-2021 in SBSF to over \$9.8 million, supporting close to 1000 businesses.

### Nightlife Industry Staffing Reduction & Special Events Funding Swap

Expenditures	\$(97,755)
Position Allocation	(1.00)

The item eliminates the Nightlife Business Advocate position (Strategic Advisor 2). Savings of \$98,000 will be realized in the budget. The remaining \$58,000 from this position elimination will be used to offset a 2021 proposed Arts Admission Tax reduction to OED. This funding currently supports OED's Special Events Lead (Strategic Advisor 1). Small businesses supported by the promotion and advocacy of nightlife through this position will continue to be supported by OED's existing programs and staffing.

### Key Industries Director Position Reduction

Expenditures	\$(184,824)
Position Allocation	(1.00)

This item eliminates OED's Director of its Key Industry Team to generate \$185,000 in salary/benefits savings. To accomplish this reduction and mitigate its impacts on the team, management from other OED teams will absorb the remaining industry team members into their respective teams. Staff will maintain the industry support and focus on youth of color employment and BIPOC-owned small businesses engagement. The existing key industry team will continue to support the inclusive growth of the City's key industry sectors.

### Leadership Staffing & Program Reductions

Expenditures	\$(152,954)
Position Allocation	(1.00)

This item eliminates the Strategy and Performance Advisor in the Economic Development Leadership program and generates a savings of \$153,000. In addition, \$30,000 in consultant budget that helps fund OED's research capacity is reallocated to fund its existing staffing budget.

Two performance analyst positions remain at OED to mitigate the impact of Strategy and Performance Advisor reduction.

### Workforce Development Program Contract Reductions

Expenditures	\$(123,142)
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OED proposes to reduce and/or eliminate funding for existing Workforce Development contracts by (\$413,000) to achieve savings and support an internal OED budget reallocation. This cut would be accomplished by eliminating a contract with PortJobs (\$50,000) and reducing the Seattle Jobs Initiative (SJI) contract by \$363,345. The reduction to the SJI contract leaves \$1.45 million available to support that work. About two-thirds of this reduction will be reallocated internally to address budget shortfalls to meet current staffing levels.

### Operations Funding Reductions & Reallocations

Expenditures	-
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This item reallocates \$36,000 previously budgeted to support OED's general operations to help offset 2021 ongoing staffing costs currently not supported by OED's ongoing budget. To achieve this reduction, OED proposes to limit sponsorship of professional and community events, limit professional development opportunities for staff, reduce motor pool use, and cut technology and equipment purchases.



# Office of Economic Development

## Citywide Adjustments for Standard Cost Changes

Expenditures \$119,414

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

## Baseline Adjustments for Personnel Costs

Expenditures \$16,138

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime, and temporary labor. There is no increase assumed from 2021 to 2022.

## Adjustment for One-Time Budget Changes

Expenditures \$(260,000)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget for the Seattle Vocational Instituted and a study of local employment dependent on fossil fuels.

## Revenue Update

Revenues -

This change reflects updates to baseline revenues from the August revenue forecast.

## CDBG True Up

Expenditures \$(4,988)

Revenues -

## Special Events Revenue Decrease Projection

Revenues \$(693,000)

Due to the impacts of the COVID-19 pandemic, large gatherings have been banned, dramatically decreasing Special Event Fee revenues in 2020. Year-to-date 2020 collections total approximately \$46,000 as compared to the proposed \$1.16 million. OED anticipates a (\$693,000) decrease in 2021 for a total of \$467,000 in fees. This projection assumes that special events will slowly be allowed to be held in accordance with Washington's Safe Start recovery plan, that events will tend to attract fewer participants and that fewer events will be held. This 2021 projection is based on calculating a percentage of the fees collected in 2018 will be collected again in 2021. (2018 data was used due a lack of detailed data from 2019 from SPD and given that 2018 SE revenues were almost identical to 2019.) OED assumes the following to project 2021 fees: of 2018 fees, no fees will be collected in Q1, 25% of 2018 fees in Q2, 50% of Q3 fees, and 75% of Q4 fees. OED also assumed that the base fee of \$275.00 will remain in place and will be collected for events that otherwise would generate lower fees than this base amount.

## Adjust to Recog 2020 Arts Transfers

## Office of Economic Development

Revenues \$(177,000)

This is a technical adjustment which recognizes the change in revenue received from the Office of Arts & Culture first adopted via the 2020 Adopted Budget.

### **Recog Special Events Lead Ad Tax funding from 2020**

Revenues \$116,291

In the Council phase of 2020 Budget development, Council added \$116,291 in Admissions Tax revenue to fund a new Strategic Advisor (1 FTE) to lead Special Events. This technical change properly recognizes this revenue change at OED.

### **Arts Admission Tax Reduction**

Revenues \$(58,000)

The Office of Arts & Culture (Arts) proposes to provide OED \$58,000 less in funding to back OED's Special Events Lead position which was first funded by Arts in 2020. This reduction is necessary due to decreases in projected Admission Tax.

## Office of Economic Development

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OED - BO-ED-ADMIN - Leadership and Administration</b>			
00100 - General Fund	2,680,846	2,560,152	2,458,298
<b>Total for BSL: BO-ED-ADMIN</b>	<b>2,680,846</b>	<b>2,560,152</b>	<b>2,458,298</b>
<b>OED - BO-ED-X1D00 - Business Services</b>			
00100 - General Fund	9,577,962	8,876,094	11,343,531
12400 - Arts and Culture Fund	-	116,291	62,597
<b>Total for BSL: BO-ED-X1D00</b>	<b>9,577,962</b>	<b>8,992,385</b>	<b>11,406,128</b>
<b>Department Total</b>	<b>12,258,807</b>	<b>11,552,537</b>	<b>13,864,426</b>
<b>Department Full-Time Equivalents Total*</b>	<b>35.50</b>	<b>37.00</b>	<b>34.00</b>

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

### Budget Summary by Fund Office of Economic Development

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	12,258,807	11,436,246	13,801,829
12400 - Arts and Culture Fund	-	116,291	62,597
<b>Budget Totals for OED</b>	<b>12,258,807</b>	<b>11,552,537</b>	<b>13,864,426</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
322900	Nonbus Lic&Perm-Other	1,041,521	1,160,000	467,000
331110	Direct Fed Grants	2,259,951	1,363,675	2,363,675
341190	Personnel Service Fees	144,250	428,575	359,866
345050	Economic Environ-Other Rev	35,458	-	-
360020	Inv Earn-Residual Cash	11,580	-	-
360900	Miscellaneous Revs-Other Rev	-	50,000	-
397200	Interfund Revenue	262,051	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>3,754,811</b>	<b>3,002,250</b>	<b>3,190,541</b>

## Office of Economic Development

### Appropriations by Budget Summary Level and Program

#### **OED - BO-ED-ADMIN - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	736,146	794,810	811,449
Departmental Indirect Costs	1,360,805	1,283,929	1,092,486
Pooled Benefits	583,894	481,413	554,363
<b>Total</b>	<b>2,680,846</b>	<b>2,560,152</b>	<b>2,458,298</b>
Full-time Equivalents Total*	7.50	8.00	7.00

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

#### **Citywide Indirect Costs**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	736,146	794,810	811,449

#### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	1,360,805	1,283,929	1,092,486
Full Time Equivalents Total	7.50	8.00	7.00

#### **Pooled Benefits**

## Office of Economic Development

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Pooled Benefits	583,894	481,413	554,363

### **OED - BO-ED-X1D00 - Business Services**

The purpose of the Business Services Budget Summary Level is to promote economic development in the City.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Business Services	-	8,992,385	11,406,128
Business Services Budget Progr	9,577,962	-	-
<b>Total</b>	<b>9,577,962</b>	<b>8,992,385</b>	<b>11,406,128</b>
Full-time Equivalents Total*	28.00	29.00	27.00

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*The following information summarizes the programs in Business Services Budget Summary Level:*

### **Business Services**

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilities access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Business Services	-	8,992,385	11,406,128
Full Time Equivalents Total	-	29.00	27.00

### **Business Services Budget Progr**

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilities access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
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## Office of Economic Development

Business Services Budget Progr	9,577,962	-	-
Full Time Equivalents Total	28.00	-	-

# Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

<http://www.seattle.gov/examiner/>

## Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the office conducts hearings and decides appeals in cases where members of the public disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Seattle Department of Construction and Inspections. The Hearing Examiner also hears appeals in many other subject areas, and makes recommendations to the City Council on rezone petitions, major institution master plans, and other Council land-use actions.

The Hearing Examiner is appointed by the City Council, and Deputy Hearing Examiners are appointed by the Hearing Examiner. Examiners handle all pre-hearing matters, regulate the conduct of hearings, and prepare decisions and recommendations based upon the hearing record and applicable law. The Seattle Municipal Code requires all examiners to be attorneys with training and experience in administrative hearings. The Hearing Examiner also manages an executive assistant to oversee the administrative areas of the office, a legal assistant to assist with hearings and decision preparation, and an administrative specialist to support all other office positions and provide information to the public.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	947,036	1,061,713	1,061,517
<b>Total Operations</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>
<b>Total Appropriations</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>
Full-Time Equivalent Total*	4.63	5.00	5.00

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

## Budget Overview

The 2021 Proposed Budget maintains support to the Office of Hearing Examiner (HXM) and preserves the services provided by the Hearing Examiner to members of the public and the City Council. Technical adjustments have been made to bring the proposed budget into alignment with an Annual Wage Increase, and other citywide adjustments to internal service costs.

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. Because HXM is a small department with limited flexibility in its budget, the reductions to HXM's budget are minimal and do not impact staffing or services. The details of the changes to HXM's budget are included in the Incremental Budget Changes section below.

## Office of Hearing Examiner

### Incremental Budget Changes

#### Office of Hearing Examiner

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>1,061,713</b>	<b>5.00</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(8,000)	-
Citywide Adjustments for Standard Cost Changes	1,406	-
Baseline Adjustments for Personnel Costs	19,398	-
Align Health Care Budget	-	-
<b>Proposed Operating</b>		
Equipment Budget Reduction	(3,500)	-
Office Furniture and Equipment Budget Reduction	(5,500)	-
Supplies Budget Reduction	(4,000)	-
<b>Total Incremental Changes</b>	<b>\$(196)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$1,061,517</b>	<b>5.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Adjustment for One-Time Budget Changes**

Expenditures \$(8,000)

This item includes a reduction for a one-time addition for the purchase of portable recording equipment in the 2020 Adopted Budget.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$1,406

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

##### **Baseline Adjustments for Personnel Costs**

Expenditures \$19,398



## Office of Hearing Examiner

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

### **Align Health Care Budget**

Expenditures -

This item is a net zero baseline change to ensure the baseline budget for employee health care costs matches the bill in the 2020 Adopted Central Cost Manual.

### **Proposed Operating**

#### **Equipment Budget Reduction**

Expenditures \$(3,500)

This change reduces the Hearing Examiner's budget for equipment by \$3,500, a 23% reduction of the 2020 equipment budget.

#### **Office Furniture and Equipment Budget Reduction**

Expenditures \$(5,500)

This change reduces the Hearing Examiner's budget for office furniture & equipment by \$5,500.

#### **Supplies Budget Reduction**

Expenditures \$(4,000)

This change reduces the Hearing Examiner's budget for supplies by \$4,000, about 20% of the 2020 supplies budget.

## Office of Hearing Examiner

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>HXM - BO-HX-V1X00 - Office of the Hearing Examiner</b>			
00100 - General Fund	947,036	1,061,713	1,061,517
<b>Total for BSL: BO-HX-V1X00</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>
<b>Department Total</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>
<b>Department Full-Time Equivalents Total*</b>	<b>4.63</b>	<b>5.00</b>	<b>5.00</b>

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### Budget Summary by Fund Office of Hearing Examiner

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	947,036	1,061,713	1,061,517
<b>Budget Totals for HXM</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>

### Appropriations by Budget Summary Level and Program

#### HXM - BO-HX-V1X00 - Office of the Hearing Examiner

The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of the Hearing Examiner	947,036	1,061,713	1,061,517
<b>Total</b>	<b>947,036</b>	<b>1,061,713</b>	<b>1,061,517</b>
Full-time Equivalents Total*	4.63	5.00	5.00

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

# Office of Housing

Emily Alvarado, Director

(206) 684-3727

<http://www.seattle.gov/housing/>

## Department Overview

The mission of the Office of Housing (OH) is to build strong healthy communities and increase opportunities for people of all income levels to live in our city. To accomplish this mission, OH has three Budget Summary Levels:

- Multifamily Housing;
- Homeownership and Sustainability; and
- Leadership and Administration.

**Multifamily Housing** employs the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing. OH monitors the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition. The portfolio now includes 16,800 units, representing a significant investment of City and other funding in affordable housing over 35 years.

**Homeownership and Sustainability** includes three programs to assist low-income households:

- The **Home Ownership Program** supports first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.
- The **Home Repair Program** provides grants or no- to low-interest loans to assist with critical home repairs.
- The **Weatherization Program** provides grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

**Leadership and Administration** provides centralized leadership, coordination, technology, contracting, and financial management services to OH programs and capital projects. This includes the Policy and Planning program that establishes long-term strategic plans, develops and implements policy-based tools, and addresses housing-related aspects of citywide land use and community development planning.

## Office of Housing

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	629,638	6,986,233	350,247
Other Funding - Operating	81,662,605	123,664,606	81,636,058
<b>Total Operations</b>	<b>82,292,242</b>	<b>130,650,839</b>	<b>81,986,305</b>
<b>Total Appropriations</b>	<b>82,292,242</b>	<b>130,650,839</b>	<b>81,986,305</b>
 Full-Time Equivalents Total*	 45.00	 46.00	 46.00

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

# Office of Housing

## Budget Overview

The budget of the Office of Housing (OH) is primarily supported by the 2016 Housing Levy, the Mandatory Housing Affordability program, and federal and state grants. Funding policies for the Housing Levy are detailed in the Levy Administrative and Financial Plan, adopted by Council through a separate process.

In 2021, the Office of Housing continues to use new resources passed in 2019 and 2020 to invest in affordable housing projects in partnership with developers across the city. The 2021 Proposed Budget is a reflection of the technical changes necessary to advance these investments and provide operating and maintenance subsidies as new buildings complete construction.

In December 2019, OH made a historic investment of \$110 million to create 1,944 new affordable homes across Seattle – the largest number of affordable homes ever funded in a single year in Seattle’s history. These funds support the construction of thirteen new buildings, serving a range of communities, including seniors, low-wage workers and families, and people experiencing homelessness. Several of these new affordable housing buildings also include spaces that benefit both residents and neighbors, such as childcare, a senior health center, and community gathering spaces. OH continues to work with affordable housing developers to complete all 13 projects and prepare them for affordable residency.

In August 2020, the Office of Housing committed approximately \$60 million from the Seattle Housing Levy to invest in 600 new units of permanent supportive housing, a proven long-term solution to homelessness and urgent need during the COVID-19 public health crisis. This funding supports an innovative and accelerated approach to creating permanent supportive housing, with new homes ready for residents to move in by the end of 2021. The 2021 Adopted Budget prepares OH to support these new units with Operating and Maintenance Subsidies upon their completion.

The economic recession caused by the novel coronavirus disease has caused revenues to decline that have resulted in budget reductions across all city departments. The Office of Housing has strategically shifted away from use of General Fund resources in order to continue significantly investing in affordable housing projects. The public health crisis and subsequent economic recession will have far reaching impact on Seattle residents and an adequate supply of affordable housing will play a critical role in Seattle’s economic recovery. With the support of the Mayor and the City Council, additional emergency funding has been provided for Seattle residents for mortgage counseling and foreclosure avoidance in 2021. These programs are designed to increase housing stability for Seattle residents most impacted by the public health crisis and resulting economic recession.

## Office of Housing

### Incremental Budget Changes

#### Office of Housing

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>130,650,839</b>	<b>46.00</b>
Joint COVID-19 Relief Plan	350,000	-
Transfer REET Revenue to OH	-	-
General Fund Reduction	-	-
O&M Authority Update	738,000	-
Create Fund 16421	-	-
OH Fund Balancing	-	-
Adjustment for One-Time Budget Changes	(49,039,531)	-
Net-Zero BSL Shift of Personnel Expenses	-	-
Citywide Adjustments for Standard Cost Changes	131,045	-
Baseline Corrections from 2019 Adds	(250,000)	-
Baseline CCM True-Up	8,784	-
Baseline Adjustments for Personnel Costs	101,708	-
CDBG True Up	(704,540)	-
<b>Proposed Technical</b>		
Updates to Office of Housing Revenues	-	-
<b>Total Incremental Changes</b>	<b>\$(48,664,534)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$81,986,305</b>	<b>46.00</b>

### Description of Incremental Budget Changes

#### Joint COVID-19 Relief Plan

Expenditures \$350,000

As part of the 2020 Revised Budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

In the Office of Housing \$350,000 is included for 2021 for mortgage counseling and foreclosure prevention. Funding will build off two successful existing programs that serve these functions and will be expanded using these additional resources.

# Office of Housing

## Transfer REET Revenue to OH

Revenues \$5,000,000

This item reflects the transfer of Real Estate Excise Tax (REET) II funds into the Low-Income Housing Fund (16400) as planned for in the 2020 Adopted Budget. The 2020 Adopted Budget directed the Office of Housing to commit \$25 million to Multifamily capital projects which would be reimbursed by REET II revenues in the amount of \$5 million annually from 2021 through 2025. This item adds \$5 million of revenues out of the REET II fund for the transfer to the Office of Housing.

## General Fund Reduction

Expenditures -

This net-zero change swaps all of the General Fund in OH with other OH revenues, thus generating savings for the General Fund. This item supports City budget rebalancing efforts due to declining General Fund revenues during the current economic recession.

## O&M Authority Update

Expenditures \$738,000

This item provides OH with the appropriation authority necessary to provide operating and maintenance (O&M) subsidies to new projects that are ready for occupancy. The policy decisions related to these subsidies have been approved in previous actions and have no corresponding revenue changes. This authority adjustment has two components:

- Projects built with funding from the 2016 Levy represent \$738,000 in 2021 and \$767,520 in 2022. This authority will be budgeted in the 2016 Levy O&M fund.
- Projects built with funding from Local Option Sales Tax capital will not be ready until mid-2022, and therefore represent \$1.25 million in 2022. This authority will be budgeted in the new Local Option O&M fund.

## Create Fund 16421

This item creates a new fund (16421) for accounting purposes related to new tax revenue passed in the 2020 Adopted Budget. Fund 16421 will track the portion of the Local Option Sales Tax revenue reserved for operating and maintenance (O&M) subsidies for affordable housing projects.

## OH Fund Balancing

Revenues \$(12,544,290)

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Adjustment for One-Time Budget Changes

Expenditures \$(49,039,531)

Revenues \$(19,304,952)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget. The one-time 2020 expenditures are primarily related to Mercer property proceeds and the Local Options Sales Tax. These investments included funding to create permanently affordable home ownership opportunities and affordable rental units.

# Office of Housing

## Net-Zero BSL Shift of Personnel Expenses

Expenditures -

This net-zero adjustment shifts personnel costs from one Budget Summary Level to another, in order to reflect minor internal staffing shifts implemented in 2020.

## Citywide Adjustments for Standard Cost Changes

Expenditures \$131,045

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

## Baseline Corrections from 2019 Adds

Expenditures \$(250,000)

This action removes two one-time budget additions made in the 2019 Adopted Budget that were relevant for both 2019 and 2020:

- \$50,000 of authority to use fund balance for outreach and engagement
- \$200,000 of General Fund for the Home and Hope contract

## Baseline CCM True-Up

Expenditures \$8,784

This action is a true-up of minor discrepancies to align with central department costs

## Baseline Adjustments for Personnel Costs

Expenditures \$101,708

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## CDBG True Up

Expenditures \$(704,540)

Revenues \$(679,306)

## Proposed Technical

### Updates to Office of Housing Revenues

Revenues \$3,771,638

This item revises revenues in the Office of Housing Funds (16400 and 16600) to reflect updated projections for the 2021 Budget.



## Office of Housing

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>OH - BO-HU-1000 - Leadership and Administration</b>			
00100 - General Fund	629,375	735,986	-
16600 - Office of Housing Fund	4,080,391	4,956,979	5,510,995
<b>Total for BSL: BO-HU-1000</b>	<b>4,709,765</b>	<b>5,692,964</b>	<b>5,510,994</b>
<b>OH - BO-HU-2000 - Homeownership &amp; Sustainability</b>			
00100 - General Fund	263	(6,499,753)	350,247
16400 - Low Income Housing Fund	-	28,049,150	7,422,079
16411 - 1995 Housing Levy Capital Fund	136,707	-	-
16416 - 2009 Housing Levy Capital Fund	220,000	-	-
16418 - 2016 Housing Levy Capital Fund	466,455	-	-
16440 - Housing Program Support Fund	4,419,295	-	-
16600 - Office of Housing Fund	1,808,084	2,247,037	2,031,897
<b>Total for BSL: BO-HU-2000</b>	<b>7,050,804</b>	<b>23,796,434</b>	<b>9,804,223</b>
<b>OH - BO-HU-3000 - Multifamily Housing</b>			
00100 - General Fund	-	12,750,000	-
16400 - Low Income Housing Fund	-	68,505,994	64,743,994
16402 - 2002 Levy Very LIH Fund	203,398	-	-
16404 - 2002 Levy O&M Fund	556,527	-	-
16410 - 1986 Housing Levy Capital Fund	1,484,522	-	-
16411 - 1995 Housing Levy Capital Fund	3,559	-	-
16412 - 1995 Levy O&M Fund	314,960	-	-
16416 - 2009 Housing Levy Capital Fund	6,691,608	-	-
16417 - 2009 Levy O&M Fund	584,149	-	-
16418 - 2016 Housing Levy Capital Fund	15,806,260	-	-
16420 - 1986 Levy O&M Fund	538,988	-	-
16430 - Housing Incentive Fund	21,708,904	-	-
16440 - Housing Program Support Fund	15,585,243	-	-
16600 - Office of Housing Fund	1,408,285	1,905,446	1,927,093
36510 - 2018 LTGO Taxable Bond Fund	4,114,862	-	-
36610 - 2019 LTGO Taxable Bond Fund	1,530,409	-	-
36710 - 2020 LTGO Taxable Bond Fund	-	18,000,000	-
<b>Total for BSL: BO-HU-3000</b>	<b>70,531,673</b>	<b>101,161,440</b>	<b>66,671,087</b>
<b>Department Total</b>	<b>82,292,242</b>	<b>130,650,839</b>	<b>81,986,305</b>

## Office of Housing

**Department Full-Time Equivalents Total\*** **45.00** **46.00** **46.00**

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

### Budget Summary by Fund Office of Housing

	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
00100 - General Fund	629,638	6,986,233	350,247
16400 - Low Income Housing Fund	-	96,555,144	72,166,073
16402 - 2002 Levy Very LIH Fund	203,398	-	-
16404 - 2002 Levy O&M Fund	556,527	-	-
16410 - 1986 Housing Levy Capital Fund	1,484,522	-	-
16411 - 1995 Housing Levy Capital Fund	140,266	-	-
16412 - 1995 Levy O&M Fund	314,960	-	-
16416 - 2009 Housing Levy Capital Fund	6,911,608	-	-
16417 - 2009 Levy O&M Fund	584,149	-	-
16418 - 2016 Housing Levy Capital Fund	16,272,714	-	-
16420 - 1986 Levy O&M Fund	538,988	-	-
16430 - Housing Incentive Fund	21,708,904	-	-
16440 - Housing Program Support Fund	20,004,539	-	-
16600 - Office of Housing Fund	7,296,759	9,109,462	9,469,985
36510 - 2018 LTGO Taxable Bond Fund	4,114,862	-	-
36610 - 2019 LTGO Taxable Bond Fund	1,530,409	-	-
36710 - 2020 LTGO Taxable Bond Fund	-	18,000,000	-
<b>Budget Totals for OH</b>	<b>82,292,242</b>	<b>130,650,839</b>	<b>81,986,305</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
333110	Ind Fed Grants	158	-	-
334010	State Grants	125	-	-
337010	Interlocal Grants	52	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>335</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	-	37,862,143	37,862,143
313010	Sales & Use Tax-Local Share	-	4,228,362	3,500,000
331110	Direct Fed Grants	-	2,105,573	1,426,267
334090	State Grants-Passthr	-	600,000	600,000
337010	Interlocal Grants	-	2,588,580	2,588,580

## Office of Housing

345020	Zoning & Subdivision Fees	-	25,200,000	25,200,000
360010	Investment Interest	-	2,000,000	2,000,000
360590	Program Income	-	4,000,000	4,000,000
374030	Capital Contr-Fed Dir Grants	-	2,968,574	2,968,574
395010	Sales Of Land & Buildings	-	19,772,532	-
397010	Operating Transfers In	-	225,000	5,225,000
<b>Total Revenues for: 16400 - Low Income Housing Fund</b>		-	<b>101,550,764</b>	<b>85,370,564</b>
400000	Use of/Contribution to Fund Balance	-	(4,995,620)	(12,932,853)
<b>Total Resources for:16400 - Low Income Housing Fund</b>		-	<b>96,555,144</b>	<b>72,437,711</b>
360140	Loan Interest Pmts Per Terms	28,944	-	-
360600	Principal On Loan	5,106	-	-
<b>Total Revenues for: 16402 - 2002 Levy Very LIH Fund</b>		<b>34,050</b>	-	-
360140	Loan Interest Pmts Per Terms	101,259	-	-
360150	Interest On Loan Payoffs	54,953	-	-
360600	Principal On Loan	566,397	-	-
360900	Miscellaneous Revs-Other Rev	62	-	-
<b>Total Revenues for: 16403 - 2002 Levy Multipurpose Fund</b>		<b>722,671</b>	-	-
360140	Loan Interest Pmts Per Terms	97,505	-	-
360600	Principal On Loan	67,475	-	-
<b>Total Revenues for: 16410 - 1986 Housing Levy Capital Fund</b>		<b>164,980</b>	-	-
360140	Loan Interest Pmts Per Terms	40,866	-	-
360600	Principal On Loan	203,305	-	-
360900	Miscellaneous Revs-Other Rev	324	-	-
<b>Total Revenues for: 16411 - 1995 Housing Levy Capital Fund</b>		<b>244,495</b>	-	-
360140	Loan Interest Pmts Per Terms	31,283	-	-
360150	Interest On Loan Payoffs	16,445	-	-
360600	Principal On Loan	231,375	-	-
360900	Miscellaneous Revs-Other Rev	39	-	-
<b>Total Revenues for: 16413 - 1995 Levy Homebuyer Assist</b>		<b>279,142</b>	-	-
360140	Loan Interest Pmts Per Terms	6,024	-	-
360150	Interest On Loan Payoffs	37,653	-	-
360600	Principal On Loan	154,361	-	-

## Office of Housing

360900	Miscellaneous Revs-Other Rev	917	-	-
<b>Total Revenues for: 16416 - 2009 Housing Levy Capital Fund</b>		<b>198,955</b>	-	-
311010	Real & Personal Property Taxes	27,653	-	-
<b>Total Revenues for: 16417 - 2009 Levy O&amp;M Fund</b>		<b>27,653</b>	-	-
311010	Real & Personal Property Taxes	29,891,295	-	-
360140	Loan Interest Pmts Per Terms	4,278	-	-
<b>Total Revenues for: 16418 - 2016 Housing Levy Capital Fund</b>		<b>29,895,573</b>	-	-
311010	Real & Personal Property Taxes	5,516,660	-	-
360150	Interest On Loan Payoffs	182,525	-	-
360600	Principal On Loan	4,560,000	-	-
<b>Total Revenues for: 16419 - 2016 Levy O&amp;M Fund</b>		<b>10,259,185</b>	-	-
345020	Zoning & Subdivision Fees	29,680,363	-	-
360600	Principal On Loan	9,852	-	-
<b>Total Revenues for: 16430 - Housing Incentive Fund</b>		<b>29,690,215</b>	-	-
311010	Real & Personal Property Taxes	6	-	-
313020	Sales & Use Tax	398,968	-	-
331110	Direct Fed Grants	849,935	-	-
333110	Ind Fed Grants	761,118	-	-
334010	State Grants	569,381	-	-
334090	State Grants-Passthr	77,623	-	-
337010	Interlocal Grants	189,443	-	-
341300	Administrative Fees & Charges	2,201,670	-	-
360140	Loan Interest Pmts Per Terms	182,284	-	-
360150	Interest On Loan Payoffs	104,929	-	-
360600	Principal On Loan	1,231,944	-	-
360900	Miscellaneous Revs-Other Rev	(151,216)	-	-
374030	Capital Contr-Fed Dir Grants	310,027	-	-
<b>Total Revenues for: 16440 - Housing Program Support Fund</b>		<b>6,726,112</b>	-	-
311010	Real & Personal Property Taxes	3,578,583	3,566,429	3,566,429
331110	Direct Fed Grants	639,984	819,842	819,842
333110	Ind Fed Grants	239,208	387,731	387,731
334010	State Grants	144,517	-	-

## Office of Housing

334090	State Grants-Passthr	279,721	250,000	250,000
337010	Interlocal Grants	119,710	147,420	147,420
341300	Administrative Fees & Charges	933,651	815,000	815,000
345010	Design & Planning Fees	355,100	250,000	250,000
345020	Zoning & Subdivision Fees	1,544,395	2,800,000	2,800,000
360900	Miscellaneous Revs-Other Rev	20,398	-	-
374030	Capital Contr-Fed Dir Grants	165,297	-	-
395010	Sales Of Land & Buildings	-	1,227,468	-
397010	Operating Transfers In	-	45,000	45,000
<b>Total Revenues for: 16600 - Office of Housing Fund</b>		<b>8,020,566</b>	<b>10,308,890</b>	<b>9,081,422</b>
400000	Use of/Contribution to Fund Balance	-	(1,199,428)	388,563
<b>Total Resources for:16600 - Office of Housing Fund</b>		<b>8,020,566</b>	<b>9,109,462</b>	<b>9,469,985</b>
<b>Total OH Resources</b>		<b>86,263,934</b>	<b>105,664,606</b>	<b>81,907,696</b>

## Office of Housing

### Appropriations by Budget Summary Level and Program

#### **OH - BO-HU-1000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, and financial management support services to the office.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	1,205,975	1,192,440	1,268,302
Departmental Indirect Costs	2,406,053	2,973,952	2,793,834
Policy & Planning	1,039,545	1,492,710	1,342,892
Pooled Benefits	58,192	33,862	105,966
<b>Total</b>	<b>4,709,765</b>	<b>5,692,964</b>	<b>5,510,994</b>
Full-time Equivalents Total*	17.50	17.50	17.50

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

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

#### **Citywide Indirect Costs**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	1,205,975	1,192,440	1,268,302

#### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	2,406,053	2,973,952	2,793,834
Full Time Equivalents Total	9.50	9.50	9.50

#### **Policy & Planning**

## Office of Housing

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Policy & Planning	1,039,545	1,492,710	1,342,892
Full Time Equivalents Total	8.00	8.00	8.00

### Pooled Benefits

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Pooled Benefits	58,192	33,862	105,966

### **OH - BO-HU-2000 - Homeownership & Sustainability**

The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans and grants to low-income Seattle residents to support first-time home-buyers, health and safety home repair needs, and energy efficiency improvements.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Home Ownership	916,541	16,492,055	2,657,545
Home Repair	1,237,991	1,341,085	1,349,285
Weatherization	4,896,272	5,963,294	5,797,393
<b>Total</b>	<b>7,050,804</b>	<b>23,796,434</b>	<b>9,804,223</b>
Full-time Equivalents Total*	15.00	16.00	16.00

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

The following information summarizes the programs in Homeownership & Sustainability Budget Summary Level:

### Home Ownership

The purpose of the Home Ownership program is to support first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Home Ownership	916,541	16,492,055	2,657,545

## Office of Housing

Full Time Equivalents Total	1.50	2.50	2.50
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### Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Home Repair	1,237,991	1,341,085	1,349,285
Full Time Equivalents Total	2.00	2.00	2.00

### Weatherization

The purpose of the Weatherization program is provide grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Weatherization	4,896,272	5,963,294	5,797,393
Full Time Equivalents Total	11.50	11.50	11.50

### **OH - BO-HU-3000 - Multifamily Housing**

The purpose of the Multifamily Lending Budget Summary Level is to make long-term, low-interest loans to develop or preserve affordable multifamily rental housing; and to monitor the affordable housing portfolio.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
Asset Management	2,654,974	3,044,025	3,797,030
Multifamily Lending	67,876,699	98,117,416	62,874,058
<b>Total</b>	<b>70,531,673</b>	<b>101,161,440</b>	<b>66,671,087</b>
Full-time Equivalents Total*	12.50	12.50	12.50

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

The following information summarizes the programs in Multifamily Housing Budget Summary Level:

### Asset Management

The purpose of the Asset Management program is to monitor the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			



## Office of Housing

Asset Management	2,654,974	3,044,025	3,797,030
Full Time Equivalents Total	6.50	6.50	6.50

### Multifamily Lending

The purpose of the Multifamily Lending program is to employ the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Multifamily Lending	67,876,699	98,117,416	62,874,058
Full Time Equivalents Total	6.00	6.00	6.00



# Office of Immigrant and Refugee Affairs

Cuc Vu, Director

(206) 233-3886

[www.seattle.gov/iandraffairs](http://www.seattle.gov/iandraffairs)

## Department Overview

The mission of the Office of Immigrant and Refugee Affairs (OIRA) is to improve the lives of Seattle's immigrant and refugee families. OIRA works to strengthen immigrant and refugee communities by engaging them in decisions about the City of Seattle's future and improving the City's programs and services to meet their needs.

OIRA collaborates with the City of Seattle Immigrant and Refugee Commission, community partners, government agencies, faith-based institutions, the private sector, and City departments to achieve our mission. According to the 2018 American Community Survey 5-Year Estimates Data Profiles, immigrants and refugees comprise approximately 18.5 percent of Seattle's population. Today, the immigrant population has likely grown, as recent Census Bureau data shows that one in four (more than half a million) King County residents is foreign-born, increasing diversity in the region.

OIRA is dedicated to supporting the City's Race and Social Justice Initiative by consistently using the racial equity toolkit analysis, operationalizing racial equity in our workplans, and engaging directly with immigrant and refugee communities.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	4,374,367	4,379,420	3,674,854
<b>Total Operations</b>	<b>4,374,367</b>	<b>4,379,420</b>	<b>3,674,854</b>
<b>Total Appropriations</b>	<b>4,374,367</b>	<b>4,379,420</b>	<b>3,674,854</b>
Full-Time Equivalent Total*	9.50	9.50	9.50

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

## Budget Overview

Faced with the deepest recession since the Great Depression, the 2021 Proposed Budget seeks to maintain support for vulnerable communities such as Seattle's immigrant and refugee communities while reducing spending to meet the fiscal challenge. Funding for important immigrant assistance programs like the Legal Defense Fund, the New Citizen Campaign, the New Citizen Program, and Ready to Work will be maintained in full.

Because the Immigrant Family Institute (IFI) is based on in-person gatherings of more than 50 participants, OIRA is unable to offer the program due to COVID-19 restrictions. The 2021 Proposed Budget temporarily suspends the IFI until public health guidelines allow indoor gatherings of more than 50 people.

## Office of Immigrant and Refugee Affairs

### Incremental Budget Changes

#### Office of Immigrant and Refugee Affairs

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>4,379,420</b>	<b>9.50</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(615,000)	-
Baseline Adjustments for Personnel Costs	3,163	-
<b>Proposed Operating</b>		
Reduction of Funding of Immigrant Family Institute	(70,000)	-
Ready to Work Funding Swap	-	-
Elimination of Emergent Activities reserve	(10,000)	-
Reduction of Travel and Training	(3,740)	-
<b>Proposed Technical</b>		
Grant Funding Source Cleanup	(25,941)	-
Citywide Adjustments for Standard Cost Changes	16,952	-
<b>Total Incremental Changes</b>	<b>\$(704,566)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$3,674,854</b>	<b>9.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Adjustment for One-Time Budget Changes**

Expenditures \$(615,000)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget: \$375,000 for Rapid Response activities against the federal administration’s anti-immigrant policies, \$50,000 for Deferred Action for Childhood Arrivals and Temporary Protected Status scholarships, and \$190,000 for the Legal Defense Network.

##### **Baseline Adjustments for Personnel Costs**

Expenditures \$3,163

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department’s baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

# Office of Immigrant and Refugee Affairs

## Proposed Operating

### **Reduction of Funding of Immigrant Family Institute**

Expenditures \$(70,000)

This item eliminates funding on a one-time basis for the Immigrant Family Institute (IFI) in 2021. IFI is an 8-week program that brings together immigrant youth, their parents/guardians, and Seattle police officers to learn from each other. It is unlikely that the City could offer the IFI program in 2021 due to COVID-19 related public health measures; remote sessions would be much less effective than in-person, trauma-informed, facilitated sessions in bridging understanding between the groups and among the participants individually. OIRA is retaining the staff position that manages IFI. This position primarily supports community outreach and engagement and was expanded to support language access related to the City's COVID-19 response work. The position also supports OIRA's participation in digital literacy work, the Immigrant and Refugee Commission, and community outreach across projects and departments.

### **Ready to Work Funding Swap**

Expenditures -  
Revenues \$250,200

This item shifts General Fund support (\$250,200) for the Ready to Work program to Community Development Block Grant (CDBG) funding instead.

### **Elimination of Emergent Activities reserve**

Expenditures \$(10,000)

This item eliminates a small reserve the Office maintains for responding to emergent threats or challenges to immigrants and refugees. These funds have been used in the past to convene information sessions on refugee removals and a campaign to raise awareness and solicit public comments on the "public charge" rule.

### **Reduction of Travel and Training**

Expenditures \$(3,740)

This item reduces the \$15,000 travel and training budget by 25 percent.

## Proposed Technical

### **Grant Funding Source Cleanup**

Expenditures \$(25,941)  
Revenues -

This technical item removes grant-related budget and revenue lines which should not be included in the baseline budget.

### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$16,952

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

## Office of Immigrant and Refugee Affairs

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs</b>			
00100 - General Fund	4,374,367	4,379,420	3,674,854
<b>Total for BSL: BO-IA-X1N00</b>	<b>4,374,367</b>	<b>4,379,420</b>	<b>3,674,854</b>
 <b>Department Total</b>	 <b>4,374,367</b>	 <b>4,379,420</b>	 <b>3,674,854</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>9.50</b>	 <b>9.50</b>	 <b>9.50</b>

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

### Budget Summary by Fund Office of Immigrant and Refugee Affairs

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	4,374,367	4,379,420	3,674,854
<b>Budget Totals for OIRA</b>	<b>4,374,367</b>	<b>4,379,420</b>	<b>3,674,854</b>

## Office of Immigrant and Refugee Affairs

### Appropriations by Budget Summary Level and Program

#### **OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs**

The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Immigrant and Refugee	4,374,367	4,379,420	3,674,854
<b>Total</b>	<b>4,374,367</b>	<b>4,379,420</b>	<b>3,674,854</b>
Full-time Equivalents Total*	9.50	9.50	9.50

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





# Office of Labor Standards

Jeneé Jahn, Interim Director

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## Department Overview

The mission of the Office of Labor Standards (OLS) is to advance labor standards through thoughtful community and business engagement, strategic enforcement, and innovative policy development, with a commitment to race and social justice. The Office of Labor Standards focuses on the implementation of labor standards for employees working within Seattle city limits. Effective January 2021, there are 15 such standards, established through City ordinances.

- **Paid Sick and Safe Time Ordinance**, requiring employers with one or more employees to provide paid sick and safe time;
- **Fair Chance Employment Ordinance**, restricting how employers can use conviction and arrest records during the hiring process and course of employment;
- **Minimum Wage Ordinance**, establishing a minimum hourly wage that will rise to \$16.39/hour for all employees in the city by 2021;
- **Wage Theft Ordinance**, requiring employers to provide written notice of employment information and pay all compensation due by reason of employment (including wages and tips) on a regular pay day;
- **Secure Scheduling Ordinance**, establishing scheduling requirements for covered retail and food service establishments to provide schedule predictability and increased access to hours;
- **Domestic Workers Ordinance**, which provides protections for domestic workers and establishes a Domestic Workers Standards Board; and
- **Commuter Benefits Ordinance**, requiring employers to provide commuter benefits on a pre-tax basis.

Two ordinances protect the rights of drivers for transportation network companies (TNCs) (i.e. Uber and Lyft):

- **Transportation Network Company Driver Deactivation Rights Ordinance** gives TNC drivers the right to challenge unwarranted deactivations before a neutral arbitrator, and creates a Driver Resolution Center to provide representation for drivers; and
- **Transportation Network Company Minimum Compensation Ordinance** requires that TNC drivers should be paid at least the minimum wage and be reimbursed for expenses and funds a study to determine the precise method for accomplishing this goal.

Four ordinances protect the rights of hotel workers:

- **Hotel Employee Safety Protections Ordinance** requires employers to take certain steps to prevent and report violent and harassing conduct by guests and to support employees who report this misconduct;
- **Protecting Hotel Employees from Injury Ordinance** limits the workload of employees who clean hotel rooms to reduce the frequency and occurrence of injuries associated with room cleaning;
- **Improving Access to Medical Care for Hotel Employees Ordinance** requires employers to provide employees working in large hotels with increased access to medical care; and
- **Hotel Employees Job Retention Ordinance** requires employers to take certain actions to reduce job insecurity in the hospitality industry.

OLS is also responsible for the administration of two additional temporary ordinances that grant protections to certain gig workers during the COVID-19 civil emergency and that are enforceable for up to three years after the conclusion of the civil emergency:

- **Paid Sick and Safe Time for Gig Workers**, requiring covered transportation network and food delivery network companies to provide paid sick and safe time to gig workers during, and for 180 days following the conclusion of, the COVID-19 civil emergency.
- **Premium Pay for Gig Workers**, requiring covered food delivery network companies to provide premium pay

## Office of Labor Standards

to gig workers during the COVID-19 civil emergency.

OLS also provides education and technical assistance to the business and worker communities. As a part of these efforts, OLS manages the **Community Outreach and Education Fund** to foster collaboration between OLS and the community with funds to develop awareness and understanding of the worker rights provided by Seattle's labor standards. The office also manages the **Business Outreach and Education Fund**, which provides technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund emphasizes outreach to businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods.

Finally, OLS provides technical, policy, and administrative support for the Labor Standards Advisory Commission, consisting of 15 members who advise on matters related to labor standards, as well as to the recently created Domestic Workers Standards Board, a thirteen-member body that advises on issues related to workplace protections for domestic workers.

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	6,008,431	6,864,873	7,226,457
<b>Total Operations</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>
<b>Total Appropriations</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>
Full-Time Equivalents Total*	28.00	28.00	30.00

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

### Budget Overview

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. Because the Office of Labor Standards is a small department with limited flexibility in their budget, and because of their outsized role in race and social justice across the City, the reductions to OLS's budget are minimal and do not impact staffing or services. The 2021 Proposed Budget maintains resources and staff to support the significant ongoing work of OLS. The budget also adds resources, including 2.0 Enforcement FTEs, to support the implementation and enforcement of the new Transportation Network Company ordinances. The details of the changes to OLS's budget are included in the Incremental Budget Changes section below.

The 2021 Proposed Budget also provides OLS with technical adjustments in the baseline budget, reflecting increases in lease costs, a one-time decrease in revenue from the General Fund due to 2019 OLS Fund surplus, changes to internal services costs, and agreements with the Coalition of Unions.

## Office of Labor Standards

### Incremental Budget Changes

#### Office of Labor Standards

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>6,864,873</b>	<b>28.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	71,444	-
Baseline Adjustments for Personnel Costs	60,916	-
Lease Cost Increase	12,920	-
<b>Proposed Operating</b>		
Planning & Development Staff Reduction	(130,121)	-
Transportation Network Company Ordinance Enforcement	301,425	2.00
Transportation Network Company Ordinance Outreach and Implementation	45,000	-
<b>Proposed Technical</b>		
OLS Fund Revenue Updates	-	-
OLS Balancing Adjustments	-	-
<b>Total Incremental Changes</b>	<b>\$361,584</b>	<b>2.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$7,226,457</b>	<b>30.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$71,444

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

##### Baseline Adjustments for Personnel Costs

Expenditures \$60,916

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

# Office of Labor Standards

## Lease Cost Increase

Expenditures \$12,920

This item increases appropriation authority by \$12,920 to the Labor Standards BSL for increases in rent, CAM, and property taxes.

## Proposed Operating

### Planning & Development Staff Reduction

Expenditures \$(130,121)

This item reduces appropriation authority by \$130,121 to the Labor Standards BSL, and unfunds a vacant pocket in the Office of Labor Standards. The pocket was most recently occupied by a staff member who is currently in an out-of-class (OOC) role within the department; when the OOC role ends in December 2021, the staff member will return to this pocket.

### Transportation Network Company Ordinance Enforcement

Expenditures \$301,425  
Position Allocation 2.00

This item adds two positions to the Office of Labor Standards Enforcement team:

- One 1.0 FTE Strategic Advisor I – Enforcement Strategist
- One 1.0 FTE Civil Rights Analyst Sr. – Investigator

These positions will support the new body of work related to enforcement of the Mayor's Fare Share Plan and the related Transportation Network Company ordinances.

### Transportation Network Company Ordinance Outreach and Implementation

Expenditures \$45,000

This item increases appropriation authority by \$45,000 to the Labor Standards BSL, for Office of Labor Standards costs related to the implementation and administration of minimum labor and compensation standards for Transportation Network Company (TNC) drivers.

## Proposed Technical

### OLS Fund Revenue Updates

Revenues \$(638,416)

This item is a one-time reduction in revenue appropriations from the General Fund to the Office of Labor Standards Fund. Between 2020 and 2021, OLS planned expenditures increased by \$361,584. Additionally, at the close of Calendar Year 2019, OLS had a fund balance of over \$1,000,000, due in part to numerous vacancies and no increase in lease costs. To balance for 2021, they will receive \$1,000,000 less in revenue than the total planned expenditures and use the remaining OLS fund balance to cover the difference.

### OLS Balancing Adjustments

Revenues \$1,000,000

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Office of Labor Standards

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OLS - BO-LS-1000 - Office of Labor Standards</b>			
00190 - Office of Labor Standards Fund	6,008,431	6,864,873	7,226,457
<b>Total for BSL: BO-LS-1000</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>
<b>Department Total</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>
<b>Department Full-Time Equivalents Total*</b>	<b>28.00</b>	<b>28.00</b>	<b>30.00</b>

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

### Budget Summary by Fund Office of Labor Standards

	2019 Actuals	2020 Adopted	2021 Proposed
00190 - Office of Labor Standards Fund	6,008,431	6,864,873	7,226,457
<b>Budget Totals for OLS</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
360420	Other Judgments & Settlements	23,632	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>23,632</b>	<b>-</b>	<b>-</b>
397010	Operating Transfers In	7,907,133	6,864,873	6,226,457
<b>Total Revenues for: 00190 - Office of Labor Standards Fund</b>		<b>7,907,133</b>	<b>6,864,873</b>	<b>6,226,457</b>
400000	Use of/Contribution to Fund Balance	-	-	1,000,000
<b>Total Resources for: 00190 - Office of Labor Standards Fund</b>		<b>7,907,133</b>	<b>6,864,873</b>	<b>7,226,457</b>
<b>Total OLS Resources</b>		<b>7,930,765</b>	<b>6,864,873</b>	<b>7,226,457</b>

## Office of Labor Standards

### Appropriations by Budget Summary Level and Program

#### **OLS - BO-LS-1000 - Office of Labor Standards**

The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for employees working inside Seattle's city limits. This includes investigation, remediation, outreach and education, and policy work related to the paid sick and safe time, fair chance employment, minimum wage, and wage theft, and secure scheduling ordinances, the hotel employees health and safety initiative, and other labor standards the City may enact in the future.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Outreach & Ed	96,831	600,000	600,000
Community Outreach & Ed	1,327,761	1,500,000	1,500,000
Office of Labor Standards	4,583,839	4,764,873	5,126,457
<b>Total</b>	<b>6,008,431</b>	<b>6,864,873</b>	<b>7,226,457</b>
Full-time Equivalents Total*	28.00	28.00	30.00

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

The following information summarizes the programs in Office of Labor Standards Budget Summary Level:

#### **Business Outreach & Ed**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Outreach & Ed	96,831	600,000	600,000

#### **Community Outreach & Ed**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Outreach & Ed	1,327,761	1,500,000	1,500,000

#### **Office of Labor Standards**

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Labor Standards	4,583,839	4,764,873	5,126,457
Full Time Equivalents Total	28.00	28.00	30.00

# Department of Neighborhoods

Andrés Mantilla, Director

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## Department Overview

The Department of Neighborhoods (DON) strives to strengthen Seattle by engaging all communities. DON serves residents of Seattle by providing programmatic support and building inclusive partnerships to help ensure that they receive equitable access to government and opportunities to build community. This is accomplished by fostering community partnerships, cultivating emerging leadership and facilitating community inclusiveness.

DON has three lines of business:

**Community Building** delivers technical assistance, supports services, commissions, and programs in neighborhoods to strengthen local communities, engages residents in community improvement, and leverages resources. The programs that support this work include:

- Community Engagement Coordinators
- Community Liaisons
- Community Safety
- Historic Preservation
- Major Institutions and Schools
- P-Patch Community Gardening
- Participatory Budgeting (Your Voice, Your Choice)
- People's Academy for Community Engagement (PACE)

**Leadership and Administration** provides executive leadership, communications, and internal operations and administration support for the entire department. This support includes financial, human resources, information technology, facility, and administrative functions.

**Community Grants** provides support to local grassroots projects within neighborhoods and communities by providing funding to implement community-driven improvement projects. The programs that support this work include:

- Neighborhood Matching Fund
- Duwamish River Opportunity Fund
- Find It Fix It
- Healthy Food Fund

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	13,033,014	14,702,374	14,566,403
Other Funding - Operating	4,867	3,225,000	1,472,939
<b>Total Operations</b>	<b>13,037,881</b>	<b>17,927,374</b>	<b>16,039,342</b>
<b>Total Appropriations</b>	<b>13,037,881</b>	<b>17,927,374</b>	<b>16,039,342</b>

## Department of Neighborhoods

Full-Time Equivalents Total*	58.50	65.00	63.00
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

### Budget Overview

The Seattle Department of Neighborhoods (DON) 2021 Proposed Budget reflects a citywide directive to reduce costs balanced with DON's continued commitment to equitable community engagement. Adjustments were made to create efficiencies and reduce costs while also maintaining the integrity of DON's core programs and services and minimizing the impact on community. DON will continue to improve the coordination of equitable outreach and engagement throughout the City and increase our investments in BIPOC communities through new and continued programming.

#### Administrative Changes

The proposed budget meets target budget reductions by creating department efficiencies in staffing, utilizing shared cost models, and generating incremental revenues by raising fees. DON will build upon the 2020 Adopted Budget by coordinating and centralizing outreach and engagement through a new partnership with Seattle Public Utilities and program transfers from the Office of Civil Rights and the Human Services Department.

#### Sweetened Beverage Tax Funding Reduction

In 2020 the Mayor created the Healthy Food Fund (HFF) in coordination with the recommendations of the Sweetened Beverage Tax Community Advisor Board to provide resources to community-based organizations to improve public health. This new community granting program was delayed until 2021 and is funded by the Sweetened Beverage Tax (SBT). The 2021 Proposed Budget reduces SBT funding from the HFF program by \$1.5 million and eliminates 1.5 FTEs. Added to this is a proposed transfer to DON of \$500,000 in Food Opportunity Funds from the Human Services Department. After these changes the HFF will total \$1,506,985 in 2021. DON will redeploy 2.5 FTE from the Neighborhood Matching Fund in order to create this new program and leverage their experience in delivering grants to community based organizations.

#### Neighborhood Matching Fund Reduction and Alignment with the Healthy Food Fund

The 2021 Proposed Budget restores partial funding to the Neighborhood Matching Fund (NMF) Community Partnership Awards over levels available during the COVID-19 pandemic in 2020. This level is still a reduction from 2020 Adopted Budget amounts, thus reducing project manager workload and allowing for 2.5 NMF staff to be redeployed to create the Healthy Food Fund program. This new fund alignment allows DON to strengthen and diversify the Community Grants division, which centers the needs of community and increases investments in community-driven solutions.



## Department of Neighborhoods

### Incremental Budget Changes

#### Department of Neighborhoods

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>17,927,374</b>	<b>65.00</b>
Combine Historic Preservation and Major Institutions Roles	(88,655)	-
DON and ARTS Shared Work on Seattle Together	-	-
Bill SPU for 1.0 FTE Strategic Advisor 1 in the SI Team	-	-
Reduce NMF Awards and Redeploy 2.5 NMF Staff to HFF	(830,000)	-
Reduce SBT funding in DON	(1,500,000)	(1.50)
Food Opportunity Fund Transfer from HSD	500,000	-
Transfer Rainier Beach a Safe Place For Youth	518,486	-
Transfer Indigenous People's Day funding from SOCR to DON	32,000	-
Eliminate PACE Program Coordinator Position	(128,724)	(1.00)
Reinstate Census SA1 Position	155,095	-
Space to Host Community Based Organizations	360,000	-
Vacancy Assumptions	(25,238)	-
Adjustment for One-Time Budget Changes	(1,122,812)	-
Citywide Adjustments for Standard Cost Changes	84,222	-
Baseline Adjustments for Personnel Costs	133,044	-
Reallocate Community Partnership projects to Small Sparks projects	-	-
Annualize cost of Grants Contracts Spec Sr	24,550	-
Transfer an Administrative Staff Assistant position from the CL program to the CEC program	-	-
Increase .75 FTE Admin Spec II to 1.0 FTE	-	0.25
Increase .75 FTE Plng & Dev Spec II to 1.0 FTE	-	0.25
Technical Adjustments - Centralize Health Care	-	-
<b>Total Incremental Changes</b>	<b>\$(1,888,032)</b>	<b>(2.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$16,039,342</b>	<b>63.00</b>

### Description of Incremental Budget Changes

#### Combine Historic Preservation and Major Institutions Roles

Expenditures	\$(88,655)
Revenues	\$30,220

Historic Preservation and Major Institutions will align staff to better collaborate and create department efficiencies. Two full time positions in the Historic Preservation and Major Institutions programs will be reduced to 60% each.

## Department of Neighborhoods

Additionally, revenue will be generated by increasing fees from Citizen Advisory Review and environmental review to reflect increased inflation and align with Seattle Department of Construction and Inspection review fees.

### **DON and ARTS Shared Work on Seattle Together**

Revenues \$54,960

Office of Arts and Culture (ARTS) will coordinate with DON to advance the Seattle Together campaign. Seattle Together is a collaboration between City departments and local communities that works to center and support BIPOC communities in building a future Seattle where they feel connected, rooted, recognized, prosperous, and safe. As part of this collaboration ARTS will provide 50% of the position cost for the Seattle Together project manager. The funding ensures City's ARTS investments and community investments are targeted to BIPOC communities most impacted by the impending recession and impacts of seclusion and isolation.

### **Bill SPU for 1.0 FTE Strategic Advisor 1 in the SI Team**

Revenues \$127,395

This item shifts funding for 1.0 FTE Strategic Advisor 1 position in the Strategic Initiatives team. DON will enter an agreement with Seattle Public Utilities (SPU), building upon an established inter-departmental cost-sharing model aimed at improving coordination of equitable community engagement throughout the City. This position was originally funded by the General Fund and will now be billed to SPU.

### **Reduce NMF Awards and Redeploy 2.5 NMF Staff to HFF**

Expenditures \$(830,000)

Revenues \$275,208

This item reduces Neighborhood Matching Fund (NMF) awards by \$830,000 and redeploys 2.5 NMF staff to support the Healthy Food Fund (HFF) program created through a recommendation from the Sweetened Beverage Tax Community Advisory Board. This change will shift related staff costs from the General Fund (GF) to the Sweetened Beverage Tax Fund (SBT). The awards reduction will result in an average of 25 fewer NMF-funded projects per year. In order to mitigate the impact on racial equity, DON will refocus remaining available awards for vulnerable and historically disadvantaged communities. While this change means fewer projects will be funded through NMF, the alignment of these two granting programs allows DON to strengthen and diversify its Community Grants division overall.

### **Reduce SBT funding in DON**

Expenditures \$(1,500,000)

Position Allocation (1.50)

This item reduces Sweetened Beverage Tax (SBT) funding to the Healthy Food Fund program by \$1.5 million and eliminates 1.5 FTEs. This change responds to reduction in STB revenues and funding priorities recommended by the Sweetened Beverage Tax Community Advisory Board. These reductions are mitigated by the redeployment of 2.5 FTE from the Neighborhood Matching Fund and an on-going transfer of \$500,000 Food Opportunity Fund from The Human Services Department.

### **Food Opportunity Fund Transfer from HSD**

Expenditures \$500,000

Transfer Food Opportunity Fund programming from HSD to DON.

### **Transfer Rainier Beach a Safe Place For Youth**

## Department of Neighborhoods

Expenditures \$518,486

This item transfers the Rainier Beach: A Beautiful Safe Place for Youth program from Seattle Human Services Department (HSD) to DON. This program uses an innovative, community-led approach to reduce violence that affects youth in the Rainier Beach neighborhood and continues to be a model for alternatives to community safety. These funds are being transferred to DON as the programming is more closely aligned to DON's community engagement work. These funds were originally managed by HSD and were transferred to DON via the Q2 2020 supplemental as one-time funding. This change makes that transfer on-going.

### Transfer Indigenous People's Day funding from SOCR to DON

Expenditures \$32,000

This item transfers Indigenous People's Day (IPD) celebration programming from OCR to DON as the programming is more closely aligned to DON's community engagement work. This funding is for the City of Seattle's annual IPD celebration, including but not limited to the morning march, the daytime City Hall celebration, and the evening celebration at the Day Break Star Center.

### Eliminate PACE Program Coordinator Position

Expenditures \$(128,724)

Position Allocation (1.00)

This item eliminates the PACE Program Coordinator (Planning & Development Specialist II) position to meet target budget reduction. The PACE programming will have to be temporarily scaled down and aspects of it will be integrated into various other programs, such as building a civic education component around the Census results and redistricting process.

### Reinstate Census SA1 Position

Expenditures \$155,095

Position Allocation -

This item reinstates the Census Strategic Advisor and restores funding in order to continue census work that has been extended into 2021. This position will continue to coordinate engagement during the newly extended 2020 census, provide feedback to engagement partners, and develop a comprehensive outreach and engagement plan for Seattle's upcoming council redistricting process following the results of the 2020 census. In addition, this position will absorb some of the work from the eliminated PACE Program Coordinator position – building a civic education curriculum focused on understanding the implications of the Census results and the need to actively engage in the council redistricting process. This work will include sustaining and leveraging the community relationships and network of partners DON has cultivated during the past two years, to ensure that historically underrepresented communities are educated about and actively engaged in the Seattle City Council Redistricting Process.

### Space to Host Community Based Organizations

Expenditures \$360,000

This item continues one-time funding for space lease that was appropriate in the 3rd quarter supplemental in 2020. Seattle King County Black Lives Matter in coordination with the City of Seattle and Seattle King County Public Health will lease a space for the following phased purposes. 1. Direct services 2. Service coordination location 3. Potential night shelter/day resource and hygiene center.

### Vacancy Assumptions

Expenditures \$(25,238)

## Department of Neighborhoods

This item assumes under spend in DON's overall personnel budget by predicting short-term vacancies and applying savings towards target budget reduction.

### Adjustment for One-Time Budget Changes

Expenditures \$(1,122,812)

This item includes budget adjustments for one-time funding that was part of the 2020 Adopted Budget: AIDS Walk Memorial (\$65,000), Emergency Hub in a Box (\$32,000), South Park Public Safety Coordinator (\$75,000), Seattle Repertory Theatre's Public Works Seattle Program (\$75,000), P-Patch Community Garden Preservation and Enhancement SBT Funding (\$725,000), and Census Strategic Advisor position (\$148,000).

### Citywide Adjustments for Standard Cost Changes

Expenditures \$84,222

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

### Baseline Adjustments for Personnel Costs

Expenditures \$133,044

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Reallocate Community Partnership projects to Small Sparks projects

Expenditures -

This item reallocates Community Partnership projects to Small Sparks projects to true up with community demand for small-scale projects.

### Annualize cost of Grants Contracts Spec Sr

Expenditures \$24,550

### Transfer an Administrative Staff Assistant position from the CL program to the CEC program

Expenditures -

Position Allocation -

This item transfers an Administrative Staff Assistant position from the Community Liaisons program to the Community Engagement Coordinators program. This is a budget neutral transfer.

### Increase .75 FTE Admin Spec II to 1.0 FTE

Position Allocation 0.25

## Department of Neighborhoods

DON will Increase a .75 FTE Administrative Specialist II to 1.0 FTE to reflect increased administrative needs. This change was implemented in 2018 and will only affect position authority. This change is budget neutral.

### **Increase .75 FTE Plng & Dev Spec II to 1.0 FTE**

Position Allocation 0.25

DON will Increase a .75 FTE Planning & Development Specialist II position authority to 1.0 FTE to reflect increased administrative needs. This change was implemented in 2018 and will only affect position authority. This change is budget neutral.

### **Technical Adjustments - Centralize Health Care**

Expenditures -

This item is a net zero technical adjustment that corrects for changes in centralize health care budget for accounting purposes.

## Department of Neighborhoods

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>DON - BO-DN-I3100 - Leadership and Administration</b>			
00100 - General Fund	3,737,041	4,304,716	5,175,954
<b>Total for BSL: BO-DN-I3100</b>	<b>3,737,041</b>	<b>4,304,716</b>	<b>5,175,954</b>
 <b>DON - BO-DN-I3300 - Community Building</b>			
00100 - General Fund	5,090,225	6,153,176	5,886,553
00155 - Sweetened Beverage Tax Fund	-	3,225,000	-
<b>Total for BSL: BO-DN-I3300</b>	<b>5,090,225</b>	<b>9,378,176</b>	<b>5,886,553</b>
 <b>DON - BO-DN-I3400 - Community Grants</b>			
00100 - General Fund	4,205,748	4,244,482	3,503,896
00155 - Sweetened Beverage Tax Fund	-	-	1,472,939
<b>Total for BSL: BO-DN-I3400</b>	<b>4,205,748</b>	<b>4,244,482</b>	<b>4,976,835</b>
 <b>DON - BO-DN-I3900 - Donations Fund</b>			
15240 - P-Patch Gardenship Donations	4,867	-	-
<b>Total for BSL: BO-DN-I3900</b>	<b>4,867</b>	<b>-</b>	<b>-</b>
 <b>Department Total</b>	<b>13,037,881</b>	<b>17,927,374</b>	<b>16,039,342</b>
 <b>Department Full-Time Equivalents Total*</b>	<b>58.50</b>	<b>65.00</b>	<b>63.00</b>

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

### Budget Summary by Fund Department of Neighborhoods

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	13,033,014	14,702,374	14,566,403
00155 - Sweetened Beverage Tax Fund	-	3,225,000	1,472,939
15240 - P-Patch Gardenship Donations	4,867	-	-
<b>Budget Totals for DON</b>	<b>13,037,881</b>	<b>17,927,374</b>	<b>16,039,342</b>

## Department of Neighborhoods

### Appropriations by Budget Summary Level and Program

#### **DON - BO-DN-I3100 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	1,545,767	1,429,700	2,628,366
Departmental Indirect Costs	2,191,274	2,875,016	2,547,589
<b>Total</b>	<b>3,737,041</b>	<b>4,304,716</b>	<b>5,175,954</b>
Full-time Equivalents Total*	15.75	19.75	20.00

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

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

#### **Citywide Indirect Costs**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	1,545,767	1,429,700	2,628,366

#### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	2,191,274	2,875,016	2,547,589
Full Time Equivalents Total	15.75	19.75	20.00

## Department of Neighborhoods

### **DON - BO-DN-I3300 - Community Building**

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Engagement Coordinators	2,046,467	2,478,682	2,284,166
Community Liaisons	335,657	868,095	742,399
Community Safety	-	184,000	953,486
Duwamish River Opportunity Fun	281,586	249,799	-
Find It Fix It	1,501	30,000	-
HALA	138,306	-	-
Healthy Food Fund	-	2,500,000	-
Historic Preservation	940,171	937,278	800,579
Major Institutions and Schools	212,517	243,036	166,779
Participatory Budgeting (Your Voice Your Choice)	182,969	136,388	122,673
People's Academy for Community Engagement (PACE)	133,288	150,942	25,301
P-Patch Community Gardening	817,762	1,599,956	791,169
<b>Total</b>	<b>5,090,225</b>	<b>9,378,176</b>	<b>5,886,552</b>
Full-time Equivalents Total*	34.75	37.25	35.00

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The following information summarizes the programs in Community Building Budget Summary Level:

#### **Community Engagement Coordinators**

The purpose of the Community Engagement Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Engagement Coordinators	2,046,467	2,478,682	2,284,166
Full Time Equivalents Total	12.00	15.00	16.00

#### **Community Liaisons**

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City



## Department of Neighborhoods

departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Community Liaisons	335,657	868,095	742,399
Full Time Equivalents Total	3.75	3.75	3.00

### Community Safety

The purpose of the Community Safety program is to support the City of Seattle’s commitment to being a safe, vibrant, and interconnected city that ensures all residents can live safely and securely.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Community Safety	-	184,000	953,486

### Duwamish River Opportunity Fun

The purpose of the Duwamish River Opportunity Fund Program is to support new and existing small-scale programs focused on the challenges faced by communities in the Duwamish River area.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Duwamish River Opportunity Fun	281,586	249,799	-

### Find It Fix It

The purpose of the Find It Fix It (FIFI) Program is provide funds for grassroots projects to improve neighborhood infrastructure.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Find It Fix It	1,501	30,000	-

### HALA

The purpose of the Housing Affordability Livability Agenda (HALA) Program is to address affordable housing and livability within the City through outreach and engagement efforts.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
HALA	138,306	-	-
Full Time Equivalents Total	1.00	-	-

### Healthy Food Fund

## Department of Neighborhoods

The purpose of the Healthy Food Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Healthy Food Fund	-	2,500,000	-
Full Time Equivalents Total	-	1.50	-

### Historic Preservation

The purpose of the Historic Preservation Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Historic Preservation	940,171	937,278	800,579
Full Time Equivalents Total	7.00	7.00	7.00

### Major Institutions and Schools

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Major Institutions and Schools	212,517	243,036	166,779
Full Time Equivalents Total	2.00	2.00	2.00

### Participatory Budgeting (Your Voice Your Choice)

The purpose of the Participatory Budgeting (Your Voice Your Choice) Program is to provide a process in which Seattle residents democratically decide how to spend a portion of the City's budget.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Participatory Budgeting (Your Voice Your Choice)	182,969	136,388	122,673
Full Time Equivalents Total	2.00	1.00	1.00

### People's Academy for Community Engagement (PACE)

The purpose of the People's Academy for Community Engagement (PACE) Program is to provide leadership development and skill building of emerging leaders in a multicultural, participatory adult learning environment where participants learn hands-on strategies for community building, inclusive engagement, and accessing governments from experts in the field

## Department of Neighborhoods

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
People's Academy for Community Engagement (PACE)	133,288	150,942	25,301
Full Time Equivalents Total	1.00	1.00	-

### P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
P-Patch Community Gardening	817,762	1,599,956	791,169
Full Time Equivalents Total	6.00	6.00	6.00

### **DON - BO-DN-I3400 - Community Grants**

The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Duwamish River Opportunity Fund	-	-	249,799
Find It Fix It	-	-	30,000
Healthy Food Fund	-	-	1,472,939
Neighborhood Matching	4,205,748	4,244,482	3,224,097
<b>Total</b>	<b>4,205,748</b>	<b>4,244,482</b>	<b>4,976,835</b>
Full-time Equivalents Total*	8.00	8.00	8.00

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

The following information summarizes the programs in Community Grants Budget Summary Level:

### **Duwamish River Opportunity Fund**

The purpose of the Duwamish River Opportunity Fund Program is to support new and existing small-scale programs focused on the challenges faced by communities in the Duwamish River area.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Duwamish River Opportunity Fun	-	-	249,799

### **Find It Fix It**

## Department of Neighborhoods

The purpose of the Find It Fix It (FIFI) Program is provide funds for grassroots projects to improve neighborhood infrastructure.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Find It Fix It	-	-	30,000

### Healthy Food Fund

The purpose of the Healthy Food Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Healthy Food Fund	-	-	1,472,939

### Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Neighborhood Matching	4,205,748	4,244,482	3,224,097
Full Time Equivalents Total	8.00	8.00	8.00

### **DON - BO-DN-I3900 - Donations Fund**

The purpose of the Donations Fund Budget Summary Level is to support P-Patch Community Gardening Programs.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Donations Fund	4,867	-	-
<b>Total</b>	<b>4,867</b>	-	-

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

# Office of Planning and Community Development

Sam Assefa, Director

(206) 386-1010

<http://www.seattle.gov/opcd/>

## Department Overview

The Office of Planning and Community Development (OPCD) was established in December 2015 with a mission of strengthening citywide planning and implementation and ensuring City departments are aligned and coordinated in planning for Seattle's future development. OPCD coordinates City departments to ensure that development decisions and investments advance equitable growth, consistent with Seattle's Comprehensive Plan. The department is guided by its vision of "an inspiring city, in harmony with nature, where everyone thrives." In addition to partnering with other City departments, OPCD works closely with community partners and other agencies to implement that vision. During the last five years, OPCD has accomplished a wide range of projects, including implementation of legislation to make it easier for property owners to create accessory dwelling units (ADUs) and develop affordable housing; development of new Design Guidelines in six neighborhoods; 130th Street and 145th Street station area planning; industrial and maritime strategy planning; funding 25 community-initiated projects to combat displacement and increase access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

The director of OPCD serves in the Mayor's various subcabinets to facilitate coordinated decision-making to address policies and investments that support Seattle's BIPOC communities. OPCD works with the Mayor's Office and members of the cabinet to ensure the City's investments support community development objectives and that department priorities are aligned and reflected in policies and budget resources.

OPCD is organized in five divisions: Equitable Development, Long Range Planning, Community Planning, Land Use Policy, and Urban Design. OPCD also houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission.

### Equitable Development

This division leads the City's Equitable Development Initiative (EDI) in collaboration with City departments and community groups to invest in community-led efforts aimed at addressing issues of racial equity, social justice, economic mobility and residential, cultural and commercial displacement. The Equitable Development Framework guides how the City prioritizes its work; shapes its budgets, policies, programs, and investments; and structures the implementation of targeted strategies and equitable development projects by using clear objectives for reducing disparities and achieving equitable outcomes for marginalized populations.

### Long Range Planning

This division leads the development of strategies, policies, and actions on issues of Citywide importance through efforts such as annual amendments and periodic major updates to Seattle's Comprehensive Plan. This division provides data support for OPCD and other City departments in the areas of demographics, land use, and related data monitoring and analytics. This division also represents the City in regional planning initiatives and works with partners to conduct research and analysis on current issues and trends to forecast potential future challenges and opportunities.

### Community Planning

This division works at the neighborhood, district, corridor or community scale to develop localized strategies for addressing community-defined priorities and outcomes. These efforts are typically undertaken in collaboration with community partners and involve multiple City departments as well as other agencies, such as Sound Transit. Outcomes range from community visioning and near-term tactical interventions to legislative actions such as adoption of design guidelines and rezoning. Decisions about where to focus these efforts are informed by data on

## Office of Planning and Community Development

racial equity, growth, displacement and access to opportunity, environmental issues and other topics. Projects are often in response to major capital investments or market forces that will catalyze community change and/or contribute to increased displacement. This division also leads site- and area-specific efforts to facilitate desired change in the built environment and property redevelopment that achieves community-benefit outcomes.

### Land Use Policy

Land Use Policy includes work on topics such as affordable and market-rate housing policy, and departmental efforts that implement changes to the City's land use (zoning) code and other City regulatory and incentive codes. The group coordinates closely with SDCl. The division guides major policy updates, such as the industrial/maritime strategy. This division previously led several housing-related initiatives including the Affordable Middle-Income Housing Advisory Council. The division provides technical support to other departmental and non-departmental efforts, such as State Environmental Policy Act (SEPA) review and preparation of legislation to implement actions. The Land Use Policy Division is currently operating jointly with Urban Design to realize efficiencies.

### Urban Design

OPCD's urban design group supports near- and long-term planning efforts related to design and placemaking for the physical environment. The division prepares design guidelines, area planning, and project-specific placemaking efforts such as the Lid I-5 study, 520 corridor design, and ST3 station area design guidelines. They collaborate frequently with the Design Commission, other departments and partner agencies. The division provides technical support to other departmental and non-departmental functions related to design. As noted above, the Urban Design division is currently operating jointly with Land Use Policy to realize efficiencies.

In addition, two independent commissions are housed within OPCD:

- The **Seattle Design Commission** advises the Mayor, City Council, and City departments on civic design excellence in capital improvement projects that are located on City land, in the City right-of-way, or constructed with City funds. The commission also evaluates projects that seek long-term or permanent use of a right-of-way. The commission focuses their recommendations on aesthetic, environmental and design principles and policies, and promotes interdepartmental and interagency coordination. The 10 Commissioners that comprise the Seattle Design Commission are supported by 3 FTE staff for meetings that occur twice a month. Commission meetings include the review of City-funded capital projects such as community centers, park facilities, fire stations and police stations.
- The **Seattle Planning Commission** advises the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. Comprised of 3.5 FTE staff and 16 volunteers, the commission's work is framed by the Comprehensive Plan and seeks public comment and participation as a part of the process to achieve the plan's vision. The commission provides independent analysis and promotes issues vital to livability.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	10,783,893	24,652,100	11,184,413
Other Funding - Operating	546,906	6,071,108	2,452,659
<b>Total Operations</b>	<b>11,330,798</b>	<b>30,723,208</b>	<b>13,637,072</b>
<b>Total Appropriations</b>	<b>11,330,798</b>	<b>30,723,208</b>	<b>13,637,072</b>
Full-Time Equivalents Total*	44.00	45.00	41.00

# Office of Planning and Community Development

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## Budget Overview

Due to the current economic conditions caused by the COVID-19 pandemic, OPCD's 2021 Proposed Budget includes a 10% General Fund budget reduction. OPCD met its reduction target by minimizing high-level management positions, including eliminating a Chief of Staff and two senior advisors, and restructuring into five divisions with four division managers. OPCD continues to focus on "delivering more with less" for all major aspects of its work plan. Priority initiatives include Equitable Development projects, ST3 and community planning, affordable housing, and long-range planning. As described in the department overview, the Urban Design division of OPCD will operate jointly with the Land Use Policy division to realize staffing efficiencies.

The Equitable Development Initiative (EDI) continues to be an important program within OPCD. The EDI program is coordinated by OPCD and guided by an interdepartmental working group consisting of staff from the Office of Housing (OH), Department of Neighborhoods (DON), Office of Economic Development (OED), Office of Arts and Culture (ARTS), Mayor's Office (MO), and City Budget Office (CBO). It is also informed by an external community advisory board representing impacted communities. In 2017, the City Council identified the initial five projects for the EDI program. Since then, the EDI program has completed two additional rounds of project funding and now supports a total of 25 unique projects. Support for each of these projects includes a mix of capacity building and capital development funding, which can include site acquisition.

The EDI program was initially funded with \$16 million in one-time proceeds from the sale of surplus property known as the Civic Square Block. The Washington State Legislature passed the Short-Term Rental Tax (STRT) in the 2018 legislative session and therefore, since 2019, the EDI program has also been funded with STRT revenues. In July 2019, the City Council passed Ordinance 125872, which created a new fund for STRT and directed that \$5 million from this fund be dedicated annually to EDI projects. However, these revenues are currently in decline due to the COVID-19 pandemic. Therefore, the 2021 Proposed Budget includes \$3.1 million of one-time General Fund revenues to maintain the \$5 million annual budget. Ongoing General Fund supports EDI staff and other administrative components of the program, and the 2021 Proposed Budget includes \$430,000 of Community Development Block Grant (CDBG) dollars for EDI grants. CDBG dollars are received as part of a grant from the federal government and will support construction or site development work.

In 2019, the City reached agreement on the sale of the Mercer Megablock properties in South Lake Union, resulting in new revenues, of which \$15 million was appropriated in the 2020 Adopted Budget for a new EDI site acquisition program. OPCD plans to spend \$5.2 million of this amount in 2020; the rest will carry forward to 2021. This funding will help project partners acquire site control for EDI projects that include housing in order to advance the project toward concrete implementation outcomes. In recognition of the increased complexity of EDI funding, the 2021 Proposed Budget includes a new Budget Summary Level for EDI.

One of the core functions of OPCD is to serve as the steward of the City's Comprehensive Plan, a 20-year vision and roadmap for Seattle's future. The Comprehensive Plan guides City decisions about where to accommodate and plan for new jobs and residences, how to improve the transportation system, and where to make capital investments such as utilities, sidewalks, and libraries. It provides a framework to guide most of Seattle's big-picture decisions on how to manage growth to achieve environmental sustainability, racial equity, shared prosperity, and healthy and vibrant neighborhoods.

The Washington State Growth Management Act (GMA) requires that cities undertake a major review and update of their comprehensive plans every eight years. Under the GMA, comprehensive plans must accommodate the growth that is anticipated over the next 20 years. The previous major update of the Seattle Comprehensive Plan anticipated growth of 70,000 housing units and 115,000 jobs during the 2015-2035 planning period. The next major update will extend the planning period to approximately 2044. Based on faster-than-anticipated growth to date and updated

## Office of Planning and Community Development

state and regional projections for population and employment, this plan will likely anticipate significantly more growth. In response, the City will review and revise as needed the Urban Villages growth strategy and policies that guide City actions that include land use, transportation, housing, and public investments. The 2021 Proposed Budget adds \$130,000 in one-time resources for OPCD to work on an Environmental Impact Study and engage in community outreach to support the next major update to the Comprehensive Plan. Additional funding for the Comprehensive Plan update is anticipated in the 2022 and 2023 budgets, for an estimated total project budget of \$575,000.

Another major initiative for OPCD is Sound Transit 3 (ST3) light rail station area planning. ST3 will include 14 new light rail stations and 11 miles of guideway in Seattle. Starting in 2019, City departments and other jurisdictions began substantive work on station area planning for ST3 facility integration into our neighborhoods and business districts, including policies and implementation strategies concerning urban design and neighborhood integration of Sound Transit investments. OPCD is engaged in supporting station design and neighborhood integration, including the evaluation of station area planning principles supported by station context frameworks for each station area, strategy development and implementation for Equitable Transit Oriented Development (ETOD), and Anti-Displacement. OPCD is also the lead department on developing station design guidelines and incentive zoning for station areas, while providing strong support of the interagency Racial Equity Toolkit (RET) analysis we are conducting with Sound Transit. In 2020, OPCD received a Federal Transit Administration grant for planning the light rail line from Ballard to West Seattle; this work will begin in 2021.

OPCD is coordinating with the Department of Finance and Administrative Services (FAS) to facilitate the transfer of two City-owned Mutual and Offsetting Benefit (MOB) properties to community ownership. These properties are already serving as home to non-profit organizations, as well as providing a long-term lease of the former Fire Station 6, which is currently an underutilized surplus property. The City's MOB properties include Byrd Barr Place, the Greenwood Senior Center operated by the Phinney Neighborhood Association, and the Central Area Senior Center. Fire Station 6 is the intended home of Africatown Community Land Trust's (ACLT) William Grose Center for Cultural Innovation. The City intends to transfer Fire Station 6 to ACLT if and when the organization meets the readiness criteria established for the transfer of MOB properties. The City recognizes that the property transfers and long-term lease will support community wealth building and create permanent homes for communities at risk of displacement, including the Black community in the Central District. The property transfers of the MOBs and a long-term lease are dependent on the organizations meeting criteria that ensure stable delivery of ongoing community services. The City Council will need to approve a long-term lease agreement for Fire Station 6 and the permanent transfer of the two MOBs to community ownership.

### Incremental Budget Changes

#### Office of Planning and Community Development

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>30,723,208</b>	<b>45.00</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(16,689,919)	-
Citywide Adjustments for Standard Cost Changes	267,364	-
Baseline Adjustments for Personnel Costs	52,637	-
<b>Proposed Operating</b>		
Fund the Comprehensive Plan Major Update	130,000	-
Provide General Fund Support to the Equitable Development Initiative	-	-
Create New Budget Summary Level for the Equitable Development Initiative	-	-



## Office of Planning and Community Development

Delete Four Positions	(714,932)	(4.00)
Right-Size Funding for Deputy Director Position	(26,580)	-
Adjust Real Estate Advisor Position	(18,363)	-
Reduce Non-Labor Budget	(86,343)	-
 <b>Proposed Technical</b>		
Budget Neutral Adjustments	-	-
 <b>Total Incremental Changes</b>	 <b>\$(17,086,136)</b>	 <b>(4.00)</b>
 <b>Total 2021 Proposed Budget</b>	 <b>\$13,637,072</b>	 <b>41.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Adjustment for One-Time Budget Changes**

Expenditures	\$(16,689,919)
Revenues	\$(134,255)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget, including reductions of \$15,540,000 for the Equitable Development Initiative, \$650,000 for the Comprehensive Plan update, \$331,000 for strategic land acquisition, \$134,000 for Sound Transit 3, and \$35,000 for a natural capital valuation study.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$267,364
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

##### **Baseline Adjustments for Personnel Costs**

Expenditures	\$52,637
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This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

#### Proposed Operating

##### **Fund the Comprehensive Plan Major Update**

Expenditures	\$130,000
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This item funds the first phase of the next major update of the City's Comprehensive Plan, which is required under state law and is anticipated to take three years to complete. The Comprehensive Plan major update will be funded in

## Office of Planning and Community Development

the 2021-2023 budgets. In 2021, OPCD will begin by identifying a potential range of alternatives and conducting preliminary SEPA scoping; OPCD will also begin a robust public launch of the update, with a strong emphasis on engaging BIPOC communities. In 2022, OPCD will conduct the environmental analysis and draft Environmental Impact Statement (EIS) and continue with community engagement. In 2023, OPCD will finalize the EIS and conduct any additional necessary analysis and outreach to release a final plan for adoption. The total budget for the three years of the project is \$150,000 for community engagement and \$425,000 for the SEPA/EIS work.

### Provide General Fund Support to the Equitable Development Initiative

Expenditures -

This budget-neutral item provides \$3,140,500 of General Fund resources to OPCD's budget to support the Equitable Development Initiative. This item replaces Short-Term Rental Tax revenues which are declining due to the COVID-19 crisis. This funding is one-time.

### Create New Budget Summary Level for the Equitable Development Initiative

Expenditures -

This budget-neutral item creates a new BSL for the Equitable Development Initiative (EDI). This change moves ongoing budget authority for grant awards (\$5 million Short-Term Rental Tax and \$430,000 of Federal Community Development Block Grant) from the Planning and Community Development BSL (BO-PC-X2P00) to this new EDI BSL (BO-PC-X2P40). This item also moves the ongoing budget of \$134,948 General Fund for EDI consultants to this new BSL.

### Delete Four Positions

Expenditures \$(714,932)  
Position Allocation (4.00)

This item removes four positions from OPCD's budget. Two of these are vacant Strategic Advisor 3 positions that were previously assigned as OPCD's Chief of Staff and Citywide Initiatives Division Manager. One is a vacant Strategic Advisor 1 position in the urban design team. The fourth position is a Strategic Advisor 3 that is currently filled and on-loan to another department. OPCD has restructured its organization to streamline its leadership functions and reduce additional layers of management.

### Right-Size Funding for Deputy Director Position

Expenditures \$(26,580)

This item resets the OPCD deputy director's salary to the midpoint of the salary range.

### Adjust Real Estate Advisor Position

Expenditures \$(18,363)

This item reduces OPCD's budget to align with a position classification modification. The 2020 Adopted Budget included a new Real Estate Advisor position to support the Equitable Development Initiative. This position was budgeted as a Strategic Advisor 2; however, the Seattle Department of Human Resources has since classified this position as a Strategic Advisor 1. This item aligns the budget accordingly.

### Reduce Non-Labor Budget

Expenditures \$(86,343)

## Office of Planning and Community Development

This item reduces various discretionary items in OPCD's budget, including consultant services, travel, training and community planning.

### Proposed Technical

#### Budget Neutral Adjustments

Expenditures -

This budget-neutral technical adjustment makes a series of internal corrections to align budget with anticipated costs. For the commissions, this item moves non-labor budget to labor. Another change is to move the Design Commission's commissioner compensation budget to the temporary labor category. This item also adjusts motor pool charges at the detail project level. Finally, this adjustment moves all labor costs to the leadership and administration detail project. These changes will facilitate reporting and expenditure tracking to help ensure that all labor and benefit categories are appropriately allocated.

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>OPCD - BO-PC-X2P00 - Planning and Community Development</b>			
00100 - General Fund	10,783,893	24,652,100	7,478,965
00164 - Unrestricted Cumulative Reserve Fund	-	500,000	-
12200 - Short-Term Rental Tax Fund	-	5,000,000	-
<b>Total for BSL: BO-PC-X2P00</b>	<b>10,783,893</b>	<b>30,152,100</b>	<b>7,478,965</b>
<b>OPCD - BO-PC-X2P10 - Design Commission</b>			
30010 - REET I Capital Fund	546,906	571,108	593,159
<b>Total for BSL: BO-PC-X2P10</b>	<b>546,906</b>	<b>571,108</b>	<b>593,159</b>
<b>OPCD - BO-PC-X2P40 - Equitable Development Initiative</b>			
00100 - General Fund	-	-	3,705,448
12200 - Short-Term Rental Tax Fund	-	-	1,859,500
<b>Total for BSL: BO-PC-X2P40</b>	<b>-</b>	<b>-</b>	<b>5,564,948</b>
<b>Department Total</b>	<b>11,330,798</b>	<b>30,723,208</b>	<b>13,637,072</b>
<b>Department Full-Time Equivalents Total*</b>	<b>44.00</b>	<b>45.00</b>	<b>41.00</b>

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

## Office of Planning and Community Development

### Budget Summary by Fund Office of Planning and Community Development

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	10,783,893	24,652,100	11,184,413
00164 - Unrestricted Cumulative Reserve Fund	-	500,000	-
12200 - Short-Term Rental Tax Fund	-	5,000,000	1,859,500
30010 - REET I Capital Fund	546,906	571,108	593,159
<b>Budget Totals for OPCD</b>	<b>11,330,798</b>	<b>30,723,208</b>	<b>13,637,072</b>

# Office of Planning and Community Development

## Appropriations by Budget Summary Level and Program

### **OPCD - BO-PC-X2P00 - Planning and Community Development**

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Planning	10,268,767	29,543,063	6,840,496
Planning Commission Management	515,126	609,037	638,469
<b>Total</b>	<b>10,783,893</b>	<b>30,152,100</b>	<b>7,478,965</b>
Full-time Equivalents Total*	40.50	41.50	37.50

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

*The following information summarizes the programs in Planning and Community Development Budget Summary Level:*

#### **Planning**

The purpose of the Planning Program is to manage a coordinated vision for growth and development in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Planning	10,268,767	29,543,063	6,840,496
Full Time Equivalents Total	37.50	38.50	34.50

#### **Planning Commission Management**

The purpose of the Planning Commission is to advise the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. The commission also provides independent analysis and promotes issues vital to livability.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Planning Commission Management	515,126	609,037	638,469
Full Time Equivalents Total	3.00	3.00	3.00

## Office of Planning and Community Development

### OPCD - BO-PC-X2P10 - Design Commission

The purpose of the Design Commission Budget Summary Level is to give advice to the Mayor, City Council, and City Departments, concerning City-funded Capital Improvement Projects, projects that seek long-term use of the right-of-way, or major transportation projects.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Design Commission	546,906	571,108	593,159
<b>Total</b>	<b>546,906</b>	<b>571,108</b>	<b>593,159</b>
Full-time Equivalents Total*	3.50	3.50	3.50

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

### OPCD - BO-PC-X2P40 - Equitable Development Initiative

The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Equitable Development Initiative	-	-	5,564,948
<b>Total</b>	<b>-</b>	<b>-</b>	<b>5,564,948</b>

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

# Community Police Commission

Brandy Grant, Interim Executive Director

(206) 256-5545

<http://www.seattle.gov/policecommission/>

## Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices. Membership of the CPC was modified in 2017 through legislation addressing changes in civilian oversight of the police ([Ordinance 125315](#)). A 21-member board appointed by the Mayor, the City Council and the Community Police Commission governs the CPC. Each commissioner serves a three-year term.

The CPC provides an independent forum for dialogue and widespread input on the reform efforts embodied in the Settlement Agreement and Memorandum of Understanding established by the Department of Justice. Ongoing community input is a critical component of achieving and maintaining effective and constitutional policing.

The CPC leverages the ideas, talent, experience and expertise of the people of Seattle to ensure police services:

- fully comply with the Constitution of the United States;
- ensure public and officer safety; and
- promote public confidence in the Seattle Police Department and its officers.

In 2017, the CPC's role was further refined through legislation addressing changes in the civilian oversight of the police ([Ordinance 125315](#)). The CPC is still charged with fulfilling and prioritizing the responsibilities as specified under the Consent Decree and Memorandum of Understanding and its role now includes:

- reviewing and providing input to many city partners on the police accountability system, police services and the Seattle Police Department's policies and practices;
- engaging in community outreach to obtain the perspectives of the community on police-community relations, the police accountability system, police services, policies and practices and providing that input to other City departments;
- maintaining connections with representatives of disenfranchised communities and community groups; and
- advocating for reforms to state law that will enhance public trust and confidence in policing and the criminal justice system.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	1,545,691	1,847,285	1,712,564
<b>Total Operations</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>
<b>Total Appropriations</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>
Full-Time Equivalent Total*	9.00	9.00	9.00

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

# Community Police Commission

## Budget Overview

The Community Police Commission (CPC) staffing was expanded in 2017 to meet the increased role described in the Police Accountability Ordinance. The 2021 Proposed Budget for the CPC includes salary adjustments for positions that were added and/or reclassified as part of that transition. The budget was also adjusted for minor Citywide technical changes which are described below. Funding is reserved in the City Attorney's office's proposed budget for future external legal fees, estimated at \$80,000, as determined by CPC leadership.

In 2021, the City Budget Office will be undertaking a study to examine opportunities for shared coordination of resources across the three police accountability entities, the Community Police Commission, the Office of the Inspector General and the Office of Police Accountability. This study will make recommendations regarding coordination of community engagement, communications, administrative support (e.g. accounting, human resources) or other functions. The recommendations could lead to budget or operational efficiencies but will ensure the independence of each entity.

## Incremental Budget Changes

### Community Police Commission

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>1,847,285</b>	<b>9.00</b>
<b>Proposed Operating</b>		
Increase salary and benefits for reclassification of positions	108,751	-
<b>Proposed Technical</b>		
Adjustment for One-Time Budget Changes	(280,000)	-
Citywide Adjustments for Standard Cost Changes	29,464	-
Baseline Adjustments for Personnel Costs	7,064	-
<b>Total Incremental Changes</b>	<b>\$(134,721)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$1,712,564</b>	<b>9.00</b>

## Description of Incremental Budget Changes

### Proposed Operating

#### Increase salary and benefits for reclassification of positions

Expenditures	\$108,751
Position Allocation	-

This change increases the salary and related fringe benefits for the reclassification of positions that CPC has done over the last three years. The following changes were made:

- Strategic Advisor 2, Exempt to an Executive 3
- Strategic Advisor 1, Exempt to a Strategic Advisor 2, Exempt



## Community Police Commission

- Public Relations, Sr to a Strategic Advisor 1, Exempt
- Planning and Development, Supervising to a Strategic Advisor 1, Exempt

### Proposed Technical

#### Adjustment for One-Time Budget Changes

Expenditures \$(280,000)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget including external legal fees and funding for CPC's 2020 workplan items including a strategic plan, an executive search, a complainant appeals task force and organizational development.

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$29,464

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

#### Baseline Adjustments for Personnel Costs

Expenditures \$7,064

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>CPC - BO-CP-X1P00 - Office of the Community Police Commission</b>			
00100 - General Fund	1,545,691	1,847,285	1,712,564
<b>Total for BSL: BO-CP-X1P00</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>
<b>Department Total</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>
<b>Department Full-Time Equivalents Total*</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

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

## Community Police Commission

### Budget Summary by Fund Community Police Commission

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	1,545,691	1,847,285	1,712,564
<b>Budget Totals for CPC</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>

### Appropriations by Budget Summary Level and Program

#### **CPC - BO-CP-X1P00 - Office of the Community Police Commission**

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of the Community Police	1,545,691	1,847,285	1,712,564
<b>Total</b>	<b>1,545,691</b>	<b>1,847,285</b>	<b>1,712,564</b>
Full-time Equivalents Total*	9.00	9.00	9.00

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

# Office of Emergency Management

Laurel Nelson, Interim Director

(206) 233-5076

<https://www.seattle.gov/emergency-management>

## Department Overview

The Office of Emergency Management (OEM) is responsible for the city-wide emergency management program. The mission of OEM is, “We partner with the community to prepare for, respond to, mitigate the impacts of, and recover from disasters.” This office has the city-wide responsibility to:

- maintain and manage the Emergency Operations Center (EOC) to ensure overall unity of effort when responding to disasters,
- manage the City’s activities related to emergency planning, preparedness, mitigation, response, and recovery operations,
- administer trainings and exercises that prepares City responders, volunteers, and the public to respond and recover from disasters, and
- seek and administer post disaster recovery costs and pre-disaster mitigation grants.

OEM also focuses substantial effort in preparing the community for disaster through public education, capability-building with community organizations, vulnerable population outreach, limited English proficiency, low income and immigrant and refugee communities. Utilizing partnerships and grant funding, OEM garners additional staffing resource support using volunteers who deliver preparedness programs, stipend paid Community Safety Ambassadors who speak multiple languages reaching Seattle’s diverse neighborhoods, and interns hired to assist with special projects.

The dedicated staff of OEM ensure the City meets the national and international Emergency Management Accreditation Program (EMAP) standards and compliance with RCW 38.52 and WAC 118. Those standards and codes require that a program effectively carry out several functions (Planning, Operations, Mitigation & Recovery, Communications, Alert and Warning, Hazard Analysis, Training & Exercises, and Community Education & Outreach) to ensure a comprehensive emergency management program. OEM maintains plans as required by City codes including the Comprehensive Emergency Management Plan, Continuity of Government, Continuity of Operations Plans, and the City’s Hazard Mitigation Plan. The Mitigation Plan keeps the City eligible for millions of dollars in federal hazard mitigation grants and staff assist in the recouping of millions of dollars in federal public assistance funds following any Federally declared disaster.

OEM personnel ensure that the EOC and those who staff it, are ready and prepared to coordinate disaster response and recovery efforts at any time. EOC operations focus on coordination of action plans, information, and any needed resources through a unity of effort. The EOC also assists elected officials and high-level managers in critical, policy-level decision making. The Mayor has the responsibility and authority through a proclamation of local emergency and certain emergency powers to use all City resources to address conditions of emergency. Pre-EOC operations are managed through the OEM’s Staff Duty Officer (SDO) program which provides a 24/7 point of contact in case of emergency for departments, agencies, Mayor, Department Directors, Council members or other stakeholders. SDOs monitor and assist in dozens of incidents every year.

There are three key groups that provide guidance and direction to the emergency management program: Disaster Management Committee, Strategic Work Group, and Emergency Executive Board. OEM engages in hundreds of interactions with various agencies every year to maintain mutual proficiency in response and recovery; for example partnerships with colleges, universities, schools both public and private, healthcare facilities, the Coast Guard, Army and Navy, Pacific Northwest National Laboratory, businesses, non-profits such as the American Red Cross, and agencies with whom the City has emergency preparedness partnerships such as Airbnb. OEM also works closely with dedicated emergency management staff housed in several departments (Human Services Department, Finance &

## Office of Emergency Management

Administrative Services, Department of Transportation, Parks & Recreation Department, Fire Department, Public Utilities, and City Light).

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	-	-	2,483,750
<b>Total Operations</b>	-	-	<b>2,483,750</b>
<b>Total Appropriations</b>	-	-	<b>2,483,750</b>
 Full-Time Equivalents Total*	 -	 -	 15.00

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

### Budget Overview

The 2021 Proposed Budget establishes a budget and staffing for the new Office of Emergency Management’s first year of operation. The budget provides the foundation for staff and resources to carry out the office's mission as described above in the department overview. The proposed budget moves 14 full-time positions from the Seattle Police Department to the newly independent OEM: one position will serve as the OEM director, who will develop and manage all functions and responsibilities of the OEM, a deputy director, six coordinators to manage specific lines of work, and one manager to oversee two coordinators and two training specialists. Additionally, the department will have two staff for administrative support to department staff. One position has been added to OEM to assist in administrative and grant management. This transfer brings the department in line with Emergency Management Accreditation Program (EMAP) national best practices. As a standalone department, OEM will have direct access and oversight from the executive.

In addition to staffing, the proposed budget provides OEM with budget to receive internal services from the Seattle Department of Human Resources, Finance and Administrative Services, and the Seattle Information Technology Department. This transfer is not otherwise intended to change the mission and operations of OEM. For the 2022 Proposed Budget, the City Budget Office will work with the new department, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned.

## Office of Emergency Management

### Incremental Budget Changes

#### Office of Emergency Management

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	-	-
<b>Proposed Operating</b>		
Creation of the Office of Emergency Management	2,483,750	15.00
<b>Total Incremental Changes</b>	<b>\$2,483,750</b>	<b>15.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$2,483,750</b>	<b>15.00</b>

### Description of Incremental Budget Changes

#### Proposed Operating

#### Creation of the Office of Emergency Management

Expenditures	\$2,483,750
Position Allocation	15.00

This item transfers the Office of Emergency Management (OEM) from the Seattle Police Department to a new, independent department. It includes all budget, personnel costs associated with the unit. The transfer also adds one position to assist in administrative and grant management. The City Budget Office will work with OEM, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned in 2022.

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OEM - BO-EP-10000 - Office of Emergency Management</b>			
00100 - General Fund	-	-	2,483,750
<b>Total for BSL: BO-EP-10000</b>	-	-	<b>2,483,750</b>
<b>Department Total</b>	-	-	<b>2,483,750</b>
<b>Department Full-Time Equivalents Total*</b>	-	-	<b>15.00</b>

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

## Office of Emergency Management

### Budget Summary by Fund Office of Emergency Management

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	-	-	2,483,750
<b>Budget Totals for OEM</b>	-	-	<b>2,483,750</b>

### Appropriations by Budget Summary Level and Program

#### **OEM - BO-EP-10000 - Office of Emergency Management**

The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Emergency Management	-	-	2,483,750
<b>Total</b>	-	-	<b>2,483,750</b>
Full-time Equivalents Total*	-	-	15.00

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

# Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

[www.seattle.gov/fire](http://www.seattle.gov/fire)

## Department Overview

The Seattle Fire Department (SFD) provides fire protection and prevention, technical rescue and emergency medical services for the City of Seattle. It deploys engine companies, ladder companies, aid and medic units and fireboats to mitigate the loss of life and property resulting from fires, medical emergencies and other disasters. SFD maintains 33 fire stations that are strategically located within six battalions to provide optimal response times to emergencies. Each battalion serves specific geographic areas in the city: the downtown/Central Area, north and northeast Seattle, northwest Seattle, south and southeast Seattle and West Seattle.

SFD has a strong record on prevention of fires. Seattle has fewer fires than the national average and of other cities with similar population size. Seattle averages 0.83 fires annually per 1,000 residents, which is lower than the national average of 4.0. Over the past five years, the average number of total structure fires per year in Seattle has been 647. Total fire dollar loss averaged \$22.9 million per year.

SFD provides emergency medical responses, which account for approximately 80% of all fire emergency calls in Seattle. In order to respond to the emergency medical demand, all Seattle firefighters are trained as emergency medical technicians (EMTs) to provide basic emergency medical care, or basic life support. SFD staffs seven medic units each with two firefighter-trained paramedics to provide more advanced medical care or advanced life support. Additionally, the department has five full-time and two peak-time aid units staffed by firefighters to provide basic life support citywide.

In 2016, SFD implemented the Low Acuity Alarm Program to reduce non-emergency calls to the 911 system and to provide improved service and care to individuals with non-emergent needs. In 2019, the program was renamed Mobile Integrated Health to better reflect its work, which now includes the Health One multidisciplinary response team of firefighters and case managers. Health One launched in 2019 to respond to individuals immediately in their moment of need and help them navigate the situation - whether they need medical care, mental health care, shelter, or other social services. Currently, core activities of Mobile Integrated Health are high utilizer intervention (individuals and locations), low acuity data and trend analysis, establishment of referral partnerships and alternate treatment/transportation development.

The department also has marine, hazardous materials, high-angle, tunnel and confined-space rescue teams. In addition, SFD officers and firefighters are members of local and national disaster response teams such as the Federal Emergency Management Agency (FEMA)'s Urban Search and Rescue Task Force and wild land firefighting. SFD's fire prevention efforts include fire code enforcement, building inspections, plan reviews of fire and life safety systems, public education and fire safety programs, regulation of hazardous materials storage and processes and regulation of places of public assembly and public events to ensure life safety.

# Seattle Fire Department

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	226,414,651	223,942,630	246,627,689
Other Funding - Operating	367,706	-	-
<b>Total Operations</b>	<b>226,782,357</b>	<b>223,942,630</b>	<b>246,627,689</b>
<b>Total Appropriations</b>	<b>226,782,357</b>	<b>223,942,630</b>	<b>246,627,689</b>
Full-Time Equivalents Total*	1,167.05	1,168.55	1,170.35

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

## Budget Overview

To help the City manage the revenue losses caused by the COVID-19 crisis, the 2021 Proposed Budget includes reductions to SFD in areas that are seeing lower activity due to the public health measures taken to fight the pandemic and the economic recession, such as events staffing and construction inspections and permitting. The Proposed Budget also finds savings by reducing administrative staffing, deferring recruit testing for one year, and temporarily reducing the size of the annual recruit class from 60 to 40.

At the same time, the Proposed Budget increases SFD's Operations budget to maintain the upstaffing response to the West Seattle Bridge closure and to expand the Health One program with a second team. Staffing an additional Medic unit and Ladder truck in West Seattle is needed to maintain life-saving response times while the bridge is closed. The Health One program connects people who do not require emergency intervention or hospitalization, called low-acuity calls, to appropriate services while preserving emergency response capacity for true emergencies. Health One will play an important role in the City's 911 call response program as Seattle reimagines its policing. The existing Health One team, piloted starting in Fall 2019, has been handling low-acuity calls primarily in the Pioneer Square and Downtown core areas. But this service is also needed in other parts of the city, most notably in South Seattle, and during more hours of the day. As the City considers options for how to handle 911 calls that do not require a sworn officer response, Health One will be a key alternative response.

For details on the changes to SFD's budget, see the Incremental Budget Changes section below.



# Seattle Fire Department

## Incremental Budget Changes

### Seattle Fire Department

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>223,942,630</b>	<b>1168.55</b>
<b>Baseline</b>		
Revenue Update	-	-
SFD Baseline Adjustment	15,275,061	-
Adjustment for One-Time Budget Changes	(600,000)	-
Baseline Adjustments for Personnel Costs	3,219,614	-
<b>Proposed Operating</b>		
West Seattle Bridge Closure SFD Resource Additions	4,199,618	-
Expand Health One	575,000	-
Abrogate Recruitment & Employee Development position	(171,137)	(1.00)
Abrogate Training & Education Coordinator Asst	(101,326)	(1.00)
Defer Entry Level FF Exams	(219,492)	-
Fire Prevention Division Administrative Support	(142,307)	(1.20)
Fire Prevention Division Construction Inspection Staffing	(135,262)	-
Fire Prevention Division Plan Review Staffing	(147,108)	-
Fire Prevention Division Special Events Staffing	(155,242)	-
Program and Event Services OT Reductions	(1,492,745)	-
Reduce Finance Staffing	(149,828)	(1.50)
Reduce Funding For 20 FF Recruits	(1,345,825)	-
Restructure Training Program	-	6.50
<b>Proposed Technical</b>		
Citywide Adjustments for Standard Cost Changes	4,076,038	-
<b>Total Incremental Changes</b>	<b>\$22,685,059</b>	<b>1.80</b>
<b>Total 2021 Proposed Budget</b>	<b>\$246,627,689</b>	<b>1170.35</b>

## Description of Incremental Budget Changes

### Baseline

#### Revenue Update

Revenues \$(968,114)

This change reflects updates to baseline revenues from the August revenue forecast.

# Seattle Fire Department

## **SFD Baseline Adjustment**

Expenditures \$15,275,061

This item makes baseline adjustments for personnel costs, including firefighter pay increases that were negotiated separately from the coalition of unions.

## **Adjustment for One-Time Budget Changes**

Expenditures \$(600,000)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget: \$600,000 for a 9-recruit augmentation to the annual recruit class size.

## **Baseline Adjustments for Personnel Costs**

Expenditures \$3,219,614

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## **Proposed Operating**

### **West Seattle Bridge Closure SFD Resource Additions**

Expenditures \$4,199,618

This item adds funding to continue staffing the additional Ladder Truck and Medic Unit that were added in 2020 to provide fire, rescue, and emergency medical services in West Seattle to mitigate the impacts to response times due to the West Seattle Bridge closure.

### **Expand Health One**

Expenditures \$575,000

This item funds an expansion of the Health One program. These funds will support a second team of two firefighters and one case manager to respond to EMS calls that do not require emergency department transportation (low-acuity calls), to divert patients to appropriate destinations. A second team will enable the program to fully cover core operating hours during weekdays when critical partner services are open, and grow geographic coverage beyond Pioneer Square and Downtown to Ballard, the U-District, and South Seattle.

### **Abrogate Recruitment & Employee Development position**

Expenditures \$(171,137)

Position Allocation (1.00)

This item eliminates a vacant 1.0 FTE Strategic Advisor position in the Human Resources Division. This position was added in 2019 to allow for both an embedded recruitment effort and deep understanding of the Department culture in addressing barriers to professional development. The deep budget shortfall and need for savings require reducing this position, but this work will be redistributed and continue to be done by existing staff and the Employee Development Committee. SFD will request this position again when the budget allows it.

# Seattle Fire Department

## Abrogate Training & Education Coordinator Asst

Expenditures	\$(101,326)
Position Allocation	(1.00)

The item eliminates the administrative position that coordinates SFD's Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillator (AED) classes (the Medic 2 program). This position schedules all community and public and private school CPR/AED classes; recruits instructors and coordinates their training and certification; schedules instructors to teach; prepares all of the required documents for SFD to teach CPR/AED; advertises classes and conducts outreach to Seattle's underserved populations to increase access to CPR training; maintains equipment and orders supplies; tracks program statistics. To sustain the program, the work will be reallocated to several non-represented strategic advisors and one represented (Local 17) administrative staff member. The program will be within the Public Affairs division, where the Medic 2 program is managed, and will not impact delivery of the program.

## Defer Entry Level FF Exams

Expenditures	\$(219,492)
--------------	-------------

This item reduces overtime funding associated with administering firefighter written exams. This reduction defers the application period and entry level firefighter written exam by one year. This will result in a one-year deferral of the entry level firefighter oral exam as well.

## Fire Prevention Division Administrative Support

Expenditures	\$(142,307)
Position Allocation	(1.20)

This item eliminates two administrative positions (1.5 FTE) and increases a permit technician position's time from 0.5 FTE to 0.8 FTE in the Fire Prevention Division (FPD). FPD will modify its service counter delivery model and rebalance essential administrative duties among its staff. The service counter will be staffed roughly 20 hours a week. Essential duties include federally required reporting and compliance, code complaints, Executive support, and facilities/phone/training coordination. Impact on external customers will be partially mitigated by increasing support offered through email and online services and essential administrative support functions for division will be absorbed by other staff.

## Fire Prevention Division Construction Inspection Staffing

Expenditures	\$(135,262)
--------------	-------------

This item eliminates funding for one Firefighter-Prevention Inspector position in the Fire Prevention Division. Due to the reduction in construction-related fee revenue and workload during the pandemic and anticipated economic slowdown, this staffing adjustment is anticipated to align staffing with workload in 2021.

## Fire Prevention Division Plan Review Staffing

Expenditures	\$(147,108)
--------------	-------------

This item eliminates funding for one Fire Protection Engineer position in the Fire Prevention Division. Due to the reduction in construction-related fee revenue and workload during the pandemic and anticipated economic slowdown, this staffing adjustment is anticipated to align staffing with workload during 2021.

## Fire Prevention Division Special Events Staffing

Expenditures	\$(155,242)
--------------	-------------

# Seattle Fire Department

This item eliminates funding for one Fire Lieutenant-Prevention Inspector position in the Fire Prevention Division in recognition that special events have been substantially altered by the pandemic and may not fully recover until such time as a treatment and vaccine are readily available.

## Program and Event Services OT Reductions

Expenditures \$(1,492,745)

Special events have been substantially reduced due to the pandemic and may not fully recover until such time as a treatment and vaccine are readily available. This item enacts a one-time 50% reduction in overtime upstaffing costs (\$915,028) for emergency medical, fire guard, and other fire protection services at special events. In addition, this item reduces spending (\$234,025 ongoing) pertaining to facility/fleet maintenance, travel/training and consultant services. Finally, this item reduces \$343,692 (ongoing) in discretionary overtime spending across the organization, including that related to backfilling for firefighters away for travel/training.

## Reduce Finance Staffing

Expenditures \$(149,828)

Position Allocation (1.50)

This item eliminates 1.0 FTE Accounting Technician II position in the Payroll Unit and 0.50 FTE Accounting Technician II position in the Accounting section. SFD is implementing a new work, schedule, and time-keeping system that will automate payroll processes and therefore reduce the need for a payroll position. This new system will also create the capacity to absorb Fire Prevention citations and billings work that will be re-allocated from the abrogated part-time accounting position.

## Reduce Funding For 20 FF Recruits

Expenditures \$(1,345,825)

This item reduces funding for pre-employment testing, recruitment, salaries/benefits, personal protective equipment, and other operating costs associated with 20 firefighter recruits on a one-time basis. This change reduces the annual recruit class size from 60 recruits to 40.

## Restructure Training Program

Expenditures -

Position Allocation 6.50

Due to staffing levels, SFD has historically used budgeted overtime dollars to supplement required training. This item reallocates a percentage of budgeted overtime dollars to add additional employees to SFD's Training Division. A Battalion Chief, four Firefighters, one Administrative Specialist I, and a 0.5 FTE increase to an existing Administrative Specialist III will be added. Staffing regular positions assigned to the Training Division instead of rotating different staff members through with overtime will allow a more efficient and effective model for instruction delivery without increasing SFD's budget.

# Seattle Fire Department

## Proposed Technical

### Citywide Adjustments for Standard Cost Changes

Expenditures \$4,076,038

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

# Seattle Fire Department

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>SFD - BO-FD-F1000 - Leadership and Administration</b>			
00100 - General Fund	40,331,771	40,579,642	39,938,174
15160 - SFD - CPR Training Medic II	8,525	-	-
<b>Total for BSL: BO-FD-F1000</b>	<b>40,340,295</b>	<b>40,579,642</b>	<b>39,938,174</b>
<b>SFD - BO-FD-F3000 - Operations</b>			
00100 - General Fund	176,415,210	172,999,192	195,953,571
15170 - SFD - Medic I Program Donation	343,958	-	-
15200 - SFD - Fire & Hazard Mitigation	13,884	-	-
<b>Total for BSL: BO-FD-F3000</b>	<b>176,773,051</b>	<b>172,999,192</b>	<b>195,953,571</b>
<b>SFD - BO-FD-F5000 - Fire Prevention</b>			
00100 - General Fund	9,667,670	10,363,796	10,735,944
15170 - SFD - Medic I Program Donation	1,340	-	-
<b>Total for BSL: BO-FD-F5000</b>	<b>9,669,011</b>	<b>10,363,796</b>	<b>10,735,944</b>
<b>Department Total</b>	<b>226,782,357</b>	<b>223,942,630</b>	<b>246,627,689</b>
<b>Department Full-Time Equivalents Total*</b>	<b>1,167.05</b>	<b>1,168.55</b>	<b>1,170.35</b>

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

## Budget Summary by Fund Seattle Fire Department

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	226,414,651	223,942,630	246,627,689
15160 - SFD - CPR Training Medic II	8,525	-	-
15170 - SFD - Medic I Program Donation	345,298	-	-
15200 - SFD - Fire & Hazard Mitigation	13,884	-	-
<b>Budget Totals for SFD</b>	<b>226,782,357</b>	<b>223,942,630</b>	<b>246,627,689</b>

# Seattle Fire Department

## Appropriations by Budget Summary Level and Program

### SFD - BO-FD-F1000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	27,436,838	27,484,410	26,761,601
Departmental Indirect Costs	12,896,677	13,095,232	13,176,573
Pooled Benefits	6,780	-	-
<b>Total</b>	<b>40,340,295</b>	<b>40,579,642</b>	<b>39,938,174</b>
Full-time Equivalents Total*	60.00	60.50	63.50

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

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

#### Citywide Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	27,436,838	27,484,410	26,761,601

#### Departmental Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	12,896,677	13,095,232	13,176,573
Full Time Equivalents Total	60.00	60.50	63.50

#### Pooled Benefits

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits	6,780	-	-

# Seattle Fire Department

## SFD - BO-FD-F3000 - Operations

The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Battalion 2	24,086,491	28,622,069	32,780,379
Battalion 3 Medic One	15,058,291	13,800,973	16,331,702
Battalion 4	25,104,775	27,789,372	30,809,669
Battalion 5	25,242,840	26,215,032	29,306,272
Battalion 6	23,540,817	24,572,992	26,654,968
Battalion 7	24,268,220	21,932,565	23,700,459
Communications	5,713,791	5,201,055	6,472,774
Office of the Operations Chief	6,835,098	7,452,309	8,742,050
Operations Activities	24,983,571	16,020,864	19,615,271
Safety and Risk Management	1,939,157	1,391,961	1,540,027
<b>Total</b>	<b>176,773,051</b>	<b>172,999,192</b>	<b>195,953,571</b>
Full-time Equivalents Total*	1,043.05	1,044.05	1,044.05

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

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

### **Battalion 2**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Battalion 2	24,086,491	28,622,069	32,780,379
Full Time Equivalents Total	205.45	205.45	205.45

### **Battalion 3 Medic One**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Battalion 3 Medic One	15,058,291	13,800,973	16,331,702
Full Time Equivalents Total	82.00	82.00	82.00

### **Battalion 4**



# Seattle Fire Department

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Battalion 4	25,104,775	27,789,372	30,809,669
Full Time Equivalents Total	199.45	199.45	199.45

## Battalion 5

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Battalion 5	25,242,840	26,215,032	29,306,272
Full Time Equivalents Total	185.45	185.45	185.45

## Battalion 6

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Battalion 6	23,540,817	24,572,992	26,654,968
Full Time Equivalents Total	169.45	169.45	169.45

## Battalion 7

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Battalion 7	24,268,220	21,932,565	23,700,459
Full Time Equivalents Total	148.45	148.45	148.45

## Communications

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Communications	5,713,791	5,201,055	6,472,774
Full Time Equivalents Total	35.80	35.80	35.80

## Office of the Operations Chief

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Office of the Operations Chief	6,835,098	7,452,309	8,742,050

# Seattle Fire Department

Full Time Equivalents Total	11.00	12.00	12.00
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## Operations Activities

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Operations Activities	24,983,571	16,020,864	19,615,271

## Safety and Risk Management

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Safety and Risk Management	1,939,157	1,391,961	1,540,027
Full Time Equivalents Total	6.00	6.00	6.00

### **SFD - BO-FD-F5000 - Fire Prevention**

The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Code Compliance	546,193	553,744	765,973
Fire Investigations	1,363,713	1,462,796	1,637,699
Office of the Fire Marshall	1,518,763	1,656,802	1,549,940
Regulating Construction	3,205,766	3,602,674	3,670,007
Special Events	806,389	623,994	649,171
Special Hazards	2,228,187	2,463,786	2,463,154
<b>Total</b>	<b>9,669,011</b>	<b>10,363,796</b>	<b>10,735,944</b>
Full-time Equivalents Total*	64.00	64.00	62.80

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

The following information summarizes the programs in Fire Prevention Budget Summary Level:

### Code Compliance

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Code Compliance	546,193	553,744	765,973

## Seattle Fire Department

Full Time Equivalents Total	4.00	4.00	5.00
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### Fire Investigations

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Fire Investigations	1,363,713	1,462,796	1,637,699
Full Time Equivalents Total	9.00	9.00	9.00

### Office of the Fire Marshall

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Office of the Fire Marshall	1,518,763	1,656,802	1,549,940
Full Time Equivalents Total	8.50	8.50	7.00

### Regulating Construction

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Regulating Construction	3,205,766	3,602,674	3,670,007
Full Time Equivalents Total	22.00	22.00	22.00

### Special Events

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Special Events	806,389	623,994	649,171
Full Time Equivalents Total	3.00	3.00	4.00

### Special Hazards

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Special Hazards	2,228,187	2,463,786	2,463,154
Full Time Equivalents Total	17.50	17.50	15.80



# Firefighter's Pension

Steve Brown, Executive Secretary

(206) 625-4355

<http://www.seattle.gov/firepension/>

## Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible firefighters, active and retired, and their beneficiaries. FPEN is a closed plan that only covers firefighters who were hired before October 1, 1977. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

Management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan 1 (LEOFF 1). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through FPEN. As a result, this group of firefighters receives retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's FPEN that exceeds LEOFF 1 coverage. Both FPEN and LEOFF 1 closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from FPEN.

The Seattle Firefighters' Pension Board is a five-member quasi-judicial body chaired by the Mayor or his/her designee, which formulates policy, rules on disability applications, and provides oversight of the Firefighters' Pension Fund. Four staff employees of the board handle all of its operational functions. Staff positions associated with Firefighters' Pension Fund are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual FPEN budget, are based on the forecasts of an independent actuary. The Firefighters' Pension Fund has two statutory funding sources:

- The first is a component of the City's property tax levy. These revenues are placed in the City's General Fund, which funds the Fire Pension Fund's annual budget.
- The second is the state fire insurance premium tax.

These statutory funding sources are in addition to other smaller funding sources that support the Firefighters' Pension Fund obligations.

The Firefighters' Pension Fund includes two funds: the Fire Pension Fund, which pays current pension, medical, and death benefits; and the Actuarial Account, which was established by [Ordinance 117216](#) in 1994 to accumulate a balance sufficient to pay all future pension liabilities of the fund by 2028.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	17,726,222	21,236,362	21,020,461
<b>Total Operations</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>
<b>Total Appropriations</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>
Full-Time Equivalent Total*	4.00	4.00	4.00

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

# Firefighter's Pension

## Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN's expenditures pay the legally-mandated pension and medical benefits, including long-term care, to eligible retired firefighters and qualified beneficiaries. Most of FPEN's retirees are represented by either Local 27 (firefighters' union) or Local 2898 (fire chiefs' union) and their total pension benefits are increased annually with a cost of living adjustment (COLA) equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department and then offset by benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

In November 2016, Council passed Ordinance 125190 which requires an actuarially determined level payment amount from the City to the FPEN Fund each year to cover pension benefit costs. Any remaining difference between the payment amount and actual pension benefit costs is transferred to the Actuarial Account for FPEN's future pension obligations. The account is invested in a portfolio managed by the Department of Finance and Administrative Services (FAS). The 2021 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2021 Proposed Budget is reflective of expected pension and medical benefit costs as well as costs of administration.

## Incremental Budget Changes

### Firefighter's Pension

	2020 Proposed Budget	FTE
<b>2020 Adopted Budget</b>	<b>21,236,362</b>	<b>4.00</b>
Adjustment for One-Time Budget Changes	-	-
Citywide Adjustments for Standard Cost Changes	3,064	-
Baseline Adjustments for Personnel Costs	18,397	-
<b>Proposed Operating</b>		
Adjustment for pension benefits	(237,362)	-
FPEN Actuarial Account Reset	-	-
<b>Total Incremental Changes</b>	<b>\$(215,901)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$21,020,461</b>	<b>4.00</b>

## Description of Incremental Budget Changes

### Adjustment for One-Time Budget Changes

Revenues \$1,012,064

This item includes budget adjustments for one-time changes in the 2021 Proposed Budget.

# Firefighter's Pension

## Citywide Adjustments for Standard Cost Changes

Expenditures \$3,064

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

## Baseline Adjustments for Personnel Costs

Expenditures \$18,397

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Proposed Operating

### Adjustment for pension benefits

Expenditures \$(237,362)

Revenues \$282,035

This item decreases appropriations for pension payments and medical claims and provides for the use of fund balance to balance resources with appropriations.

### FPEN Actuarial Account Reset

Revenues \$(1,510,000)

This item adjusts the transfer revenues into the FPEN Actuarial Fund to the projected 2021 level of \$230,000.

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>FPEN - BO-FP-R2F01 - Firefighters Pension</b>			
61040 - Fireman's Pension Fund	17,726,222	21,236,362	21,020,461
<b>Total for BSL: BO-FP-R2F01</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>
<b>Department Total</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>
<b>Department Full-Time Equivalents Total*</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

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

## Firefighter's Pension

### Budget Summary by Fund Firefighter's Pension

	2019 Actuals	2020 Adopted	2021 Proposed
61040 - Fireman's Pension Fund	17,726,222	21,236,362	21,020,461
<b>Budget Totals for FPEN</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
335130	Fire Insur Premium Tax	1,152,199	1,161,000	1,161,000
360430	Employr Pnsn Contributions	19,081,309	19,099,362	19,099,362
360900	Miscellaneous Revs-Other Rev	478,064	-	478,064
397010	Operating Transfers In	-	478,064	-
<b>Total Revenues for: 61040 - Fireman's Pension Fund</b>		<b>20,711,572</b>	<b>20,738,426</b>	<b>20,738,426</b>
400000	Use of/Contribution to Fund Balance	-	497,936	282,035
<b>Total Resources for:61040 - Fireman's Pension Fund</b>		<b>20,711,572</b>	<b>21,236,362</b>	<b>21,020,461</b>
360100	Unreald Gns/Losses-Inv Gasb31	-	1,010,000	-
397010	Operating Transfers In	-	500,000	230,000
<b>Total Revenues for: 61050 - Fireman's Pension Actuarial</b>		<b>-</b>	<b>1,510,000</b>	<b>230,000</b>
400000	Use of/Contribution to Fund Balance	-	(1,510,000)	(230,000)
<b>Total Resources for:61050 - Fireman's Pension Actuarial</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total FPEN Resources</b>		<b>20,711,572</b>	<b>21,236,362</b>	<b>21,020,461</b>



## Firefighter's Pension

### Appropriations by Budget Summary Level and Program

#### **FPEN - BO-FP-R2F01 - Firefighters Pension**

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Death Benefits	12,915	19,000	19,000
Leadership and Administration	859,577	889,362	926,461
Long-Term Care	1,364,401	-	-
Medical Benefits	9,394,014	12,500,000	12,250,000
Pensions	6,095,315	7,828,000	7,825,000
<b>Total</b>	<b>17,726,222</b>	<b>21,236,362</b>	<b>21,020,461</b>
Full-time Equivalents Total*	4.00	4.00	4.00

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

The following information summarizes the programs in Firefighters Pension Budget Summary Level:

#### **Death Benefits**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Death Benefits	12,915	19,000	19,000

#### **Leadership and Administration**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Leadership and Administration	859,577	889,362	926,461
Full Time Equivalents Total	4.00	4.00	4.00

#### **Long-Term Care**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Long-Term Care	1,364,401	-	-

## Firefighter's Pension

### Medical Benefits

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Medical Benefits	9,394,014	12,500,000	12,250,000

### Pensions

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Pensions	6,095,315	7,828,000	7,825,000

# Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

<http://www.seattle.gov/oig>

## Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 via [Ordinance 125315](#). OIG provides oversight of management, practices, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA), monitoring of ongoing fidelity to organizational reforms implemented pursuant to the goals of the 2012 Federal Consent Decree and Memorandum of Understanding, and auditing and review of criminal justice system policies and practices related to policing and other criminal justice matters.

OIG is empowered to help ensure the fairness and integrity of the delivery of law enforcement services and the investigation of allegations of police misconduct. OIG has been established to make systemic recommendations for lasting reform that are intended to reflect the values of Seattle's diverse communities.

Responsibilities of OIG include:

- performing oversight activities that ensure the ongoing integrity of SPD and OPA processes and operations;
- ensuring SPD is meeting its mission to address crime and improve quality of life through the delivery of constitutional, professional, and effective police services that retain the trust, respect, and support of the community;
- conducting risk management reviews and performance audits;
- reviewing misconduct complaint-handling and investigations by OPA;
- evaluating SPD's response to incidents involving death, serious injury, serious use of force, mass demonstrations, serious property or vehicle damage, or other issues of significant public concern to assess the integrity of the process; and
- making recommendations to policymakers for increasing the effectiveness of SPD and related criminal justice system processes.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	1,700,050	2,648,238	2,914,486
<b>Total Operations</b>	<b>1,700,050</b>	<b>2,648,238</b>	<b>2,914,486</b>
<b>Total Appropriations</b>	<b>1,700,050</b>	<b>2,648,238</b>	<b>2,914,486</b>
Full-Time Equivalents Total*	10.00	13.00	15.00

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

# Office of Inspector General for Public Safety

## Budget Overview

The 2021 Proposed Budget expands OIG's ability to perform community engagement and to bolster administrative operations of the office. Funding and position authority are proposed for a dedicated community engagement specialist, with a focus on helping OIG fulfill its mission to meaningfully apply a racial equity lens to its work. This includes employing racial equity expertise to guide OIG management in the scoping of work projects, as well as helping OIG effectively interface with community in a manner that sets aside institutional assumptions to ensure legitimate, effective community engagement.

The 2021 Proposed Budget increases the capacity of the investigation and audit units by adding one investigator/audit position. Funding is also added for an operations manager. The OIG received position authority for an Operations Manager in the 2020 Adopted Budget and this funding ensures that the administrative funding for OIG can continue.

In 2021, the City Budget Office will be undertaking a study to examine opportunities for shared coordination of resources across the three police accountability entities, the Community Police Commission, the Office of the Inspector General and the Office of Police Accountability. This study will make recommendations regarding coordination of community engagement, communications, administrative support (e.g. accounting, human resources) or other functions. The recommendations could lead to budget or operational efficiencies but will ensure the independence of each entity.

# Office of Inspector General for Public Safety

## Incremental Budget Changes

### Office of Inspector General for Public Safety

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>2,648,238</b>	<b>13.00</b>
<b>Proposed Operating</b>		
Add 1.0 FTE Community Engagement Position	155,095	1.00
Add 1.0 FTE Auditor/Investigator Position	155,095	1.00
Realignment of OIG Budget to Reflect Operational and Administrative Needs	117,440	-
Reduce OIG Budget by 5% in 2021 and 2022	(131,412)	-
<b>Proposed Technical</b>		
Adjustment for One-Time Budget Changes	(100,000)	-
Citywide Adjustments for Standard Cost Changes	70,032	-
Baseline Adjustments for Personnel Costs	-	-
<b>Total Incremental Changes</b>	<b>\$266,249</b>	<b>2.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$2,914,486</b>	<b>15.00</b>

## Description of Incremental Budget Changes

### Proposed Operating

#### Add 1.0 FTE Community Engagement Position

Expenditures	\$155,095
Position Allocation	1.00

This change provides position authority and funding for one Strategic Advisor 1, Exempt position to work as a Community Engagement Specialist.

#### Add 1.0 FTE Auditor/Investigator Position

Expenditures	\$155,095
Position Allocation	1.00

This change provides position authority and funding for one Strategic Advisor 1, Exempt position to work as an Audit/Investigator. OIG requests this position as a hybrid audit and investigation position to provide flexible staffing to support the workload demands of two major areas of work.

#### Realignment of OIG Budget to Reflect Operational and Administrative Needs

Expenditures	\$117,440
Position Allocation	-

This change request increases the OIG budget in 2021 by \$118,911. This item aligns the office's budget to better

## Office of Inspector General for Public Safety

support the ongoing operational and administrative needs. Funding for a Strategic Advisor 2, Exempt (Operations Manager) is added. This pocket was added in the 2020 Adopted Budget but without ongoing funding. The funded Executive Assistant position is changed to an Administrative Specialist 3.

### **Reduce OIG Budget by 5% in 2021 and 2022**

Expenditures \$(131,412)

This change reduces appropriations for the Office of Inspector General by 5% (\$131,412) in 2021 by reducing the consultant budget. This reduction is taken in order to mitigate the negative effects of the COVID-19 pandemic on the City's overall budget.

### **Proposed Technical**

#### **Adjustment for One-Time Budget Changes**

Expenditures \$(100,000)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$70,032

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

#### **Baseline Adjustments for Personnel Costs**

Expenditures -

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

# Office of Inspector General for Public Safety

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OIG - BO-IG-1000 - Office of Inspector General for Public Safety</b>			
00100 - General Fund	1,700,050	2,648,238	2,914,486
<b>Total for BSL: BO-IG-1000</b>	<b>1,700,050</b>	<b>2,648,238</b>	<b>2,914,486</b>
 <b>Department Total</b>	 <b>1,700,050</b>	 <b>2,648,238</b>	 <b>2,914,486</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>10.00</b>	 <b>13.00</b>	 <b>15.00</b>

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

## Budget Summary by Fund Office of Inspector General for Public Safety

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	1,700,050	2,648,238	2,914,486
<b>Budget Totals for OIG</b>	<b>1,700,050</b>	<b>2,648,238</b>	<b>2,914,486</b>

## Appropriations by Budget Summary Level and Program

### **OIG - BO-IG-1000 - Office of Inspector General for Public Safety**

The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Inspector General for Public Safety	1,700,050	2,648,238	2,914,486
<b>Total</b>	<b>1,700,050</b>	<b>2,648,238</b>	<b>2,914,486</b>
Full-time Equivalents Total*	10.00	13.00	15.00

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





# Law Department

Peter S. Holmes, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

<http://www.seattle.gov/cityattorney>

## Department Overview

The department provides legal advice to City officials, represent the City in litigation, and protect the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The four department divisions are described below.

The **Administration Division** provides executive leadership, communications, and operational support for the entire department. It is comprised of the executive leadership team, human resources, finance, media relations, and information technology staff.

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into seven specialized areas of practice: Employment, Environmental Protection, Land Use, Government Affairs, Torts, Regulatory Enforcement & Economic Justice (REEJ), and Contracts & Utilities. Precinct Liaison services are specifically budgeted, but functionally a part of REEJ. These attorneys provide support to the City's police precincts, legal advice to police and other City departments, and address issues of concern to the community.

The **Criminal Division** prosecutes misdemeanor crimes in Seattle Municipal Court, provides legal advice to City clients on criminal justice matters, monitors state criminal justice legislation of interest to the City, and participates in criminal justice reform efforts, policy development and management of the criminal justice system. The Criminal Division is comprised of a Prosecution Support Unit, Case Preparation Unit, Domestic Violence Unit (prosecutors and victim advocates), Appeals, Review and Filing Unit, Specialty Courts Unit (Infractions, Mental Health, Veterans' Court, LEAD, and Pre-filing Diversion), and Trial Team Unit.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	32,030,041	34,226,675	35,445,409
<b>Total Operations</b>	<b>32,030,041</b>	<b>34,226,675</b>	<b>35,445,409</b>
<b>Total Appropriations</b>	<b>32,030,041</b>	<b>34,226,675</b>	<b>35,445,409</b>
Full-Time Equivalents Total*	196.10	206.10	201.60

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

# Law Department

## Budget Overview

The Law Department provided reductions for 2021 in response to reduced Citywide revenue availability due to COVID-19 and strives to continue to meet the litigation and prosecutorial demands of the city.

The Law Department made difficult decisions on reductions for 2021:

- In the 2020 Adopted Budget two Civil Division attorneys were added to reduce the use of outside counsel through the Judgment and Claims Fund. While the funding is eliminated, the positions remain to allow flexibility in hiring to address emergency legal needs if funding is available in 2021.
- Precinct Liaison attorneys are imbedded at each of the five precincts. With only four funded positions in the Law Department, the Seattle Police Department (SPD) previously funded the fifth attorney through a memorandum of agreement (MOA) with SPD. The proposed budget eliminates the fifth position and funding in SPD. One of the four Precinct Liaisons will cover both the South and Southwest precincts.
- In the 2020 Adopted Budget, Council added a position and funding for a threat assessment specialist paralegal in the Criminal Division. Given the revenue challenges of 2020, the Law Department held this position vacant to meet immediate budget reduction needs. Appropriation for the position is reduced, but the FTE will remain to allow flexibility if funding is available in 2021.
- A vacant administrative position in the Criminal Division case preparation unit is eliminated to provide further savings to the General Fund.
- A part-time Paralegal position was added in 2019 to support the growing number of forfeiture cases with funding supported by revenue from SPD. This position and funding are eliminated to meet reduction targets. Forfeiture work will be absorbed by existing staff. To realize the savings for this position, an equivalent cut is made to SPD.

There are a few additions to the Law Department budget in 2021:

- In the 2020 Adopted Budget, Council added one-time funding to the operating budget of the Community Police Commission (CPC) for the retention of outside legal services to receive legal advice and representation in policing-related matters, particularly with relation to *United States v. City of Seattle*, before the U.S. District Court of Western Washington
- The 2017 Adopted Budget created the Pre-Filing Diversion Program led by the Law Department with assistance from the Seattle Municipal Court. The 2017 Racial Equity Toolkit (RET) determined additional services, including pre- and post-workshop support and swift connection to resources, were required to meet racial equity needs of participants. The budget includes inflation to continue funding for 12 workshops per year.

The current Criminal Division case management application, DAMION, was implemented in 1998 to track all aspects of prosecution including police reports, charging decisions, victims, witnesses, defendants, court dates and disposition. The application also relies upon significant data exchanges with the Seattle Police Department (SPD) and the Seattle Municipal Court (SMC). This desktop system is at the end of its lifecycle and the vendor is no longer fully supporting the application for updates and maintenance. In addition, use of the system limits the department's ability to implement a paperless process and reduce redundancies. The Seattle Information Technology Department (ITD) has \$325,000 in the Criminal Justice Information System Replacement Project to upgrade the existing system. An additional unspent \$650,000 was carried over to provide further funding for this project. Remaining funding needs will be addressed in the Criminal Justice Information System Replacement Project. A request for proposals (RFP) was issued in 2020 to identify a replacement solution. Implementation is expected to take place in 2021, with a 'go live' date in the fourth quarter of 2021.

The 2021 budget also includes revenue-backed appropriation for the MOAs the Law Department has negotiated with other city departments and outside agencies for specific services. While these have historically been off budget, appropriation of these items follows the financial policies required by PeopleSoft 9.2.

## Law Department

### Incremental Budget Changes

#### Law Department

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>34,226,675</b>	<b>206.10</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	265,746	-
Adjustment for One-Time Budget Changes	(2,000)	-
Baseline Adjustments for Personnel Costs	742,075	-
Council MOA Adjustment and Position Reclassification	52,822	-
Inflation for the Pre-file Diversion Service Contract	7,500	-
Align to 2020 Central Costs and Move Council Added Health Care	26,281	-
Annual Rent Inflation	73,832	-
Increase to Base Rent Budget for 2020 Expansion	370,605	-
IT Professional Market Adjustment	39,877	-
<b>Proposed Operating</b>		
Remove Funding for Civil Division Attorneys	(331,165)	-
Decrease in Precinct Liaison Positions	(183,966)	(1.00)
Remove Funding for Firearms Surrender Threat Assessment Position	(117,381)	-
Eliminate Vacant Position in Case Preparation Unit	(86,289)	(1.00)
Eliminate Vacant Forfeiture Case Support - MOA	(65,996)	(0.50)
Funding for Legal Fees	80,000	-
<b>Proposed Technical</b>		
2020 Third Quarter Supplemental Ordinance Appropriation and Revenue	346,792	-
Remove Unfunded Expired MOA Positions	-	(2.00)
<b>Total Incremental Changes</b>	<b>\$1,218,733</b>	<b>(4.50)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$35,445,409</b>	<b>201.60</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$265,746

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the

## Law Department

department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Adjustment for One-Time Budget Changes

Expenditures \$(2,000)

This item includes budget adjustments for a one-time change in the 2020 Adopted Budget which allocated \$2,000 for equipment and office setup for a Council added position.

### Baseline Adjustments for Personnel Costs

Expenditures \$742,075

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

### Council MOA Adjustment and Position Reclassification

Expenditures \$52,822

In 2019, Legislative Department entered into an agreement to create a Code Reviser position partially funded by both agencies. It was assumed this position would be reclassified to a Strategic Advisor and supplementary funding from Council of \$25,000 was added to the Law Department 2020 Adopted Budget. Based on the job duties, the position was classified as an Assistant City Attorney (ACA). Council agreed to increase Memorandum of Agreement (MOA) funding in 2020 an additional \$15,000. However additional funding is needed in 2021 due to the reclassification. This item adds the full appropriation from Paralegal to ACA with \$15,000 from the Legislative Department in addition to \$37,822 to fully fund the position.

### Inflation for the Pre-file Diversion Service Contract

Expenditures \$7,500

This change request provides inflation of the Pre-file Diversion service contract with Choose 180 in 2021. This contract which has been in place since early 2018 has had no inflation for cost or service changes.

### Align to 2020 Central Costs and Move Council Added Health Care

Expenditures \$26,281

This item aligns the 2021 Baseline to the Adopted Central Cost Manual. It also moved Healthcare from two positions added by City Council during the 2020 Adopted Budget process from the operating programs to the Leadership and Administration Pooled Costs project.

### Annual Rent Inflation

Expenditures \$73,832

This item increases budget appropriation for the base rent associated with the initial 2015 space lease at Columbia Tower that includes a \$1 per square foot increase per year of the lease.

### Increase to Base Rent Budget for 2020 Expansion

Expenditures \$370,605

## Law Department

In 2020, the City signed an amendment to the Columbia Center lease to increase the square footage of the City Attorney space. This funding is to support rent payments associated with this new space in 2021.

### IT Professional Market Adjustment

Expenditures \$39,877

In late 2019, the City entered into a Memorandum of Agreement (MOA) with Local 77 related to market adjustments for IT Professionals across the City. In Law, the IT Professional wages were adjusted in line with this MOA. The position vacant at the time of the adjustment will need to be hired at the same general level. This item adds authority for these wage increases on an ongoing basis as they were not included in the 2020 budget.

### Proposed Operating

#### Remove Funding for Civil Division Attorneys

Expenditures \$(331,165)

This item removes funding added in the 2020 Adopted Budget for 2.0 FTE City Attorney, Asst positions. The funding amount equals 1.75 FTE due to a Council reduction during the final stages of budget. The position authority is preserved to allow flexibility in hiring and address emergency legal needs as required. These positions were added to reduce reliance on the Judgment and Claims Fund for outside counsel related to capacity issues, however filling the positions was put on hold in 2020 due to COVID-19 and pending department reductions.

#### Decrease in Precinct Liaison Positions

Expenditures \$(183,966)

Revenues \$(166,586)

Position Allocation (1.00)

The Law Department (LAW) provides a fifth Precinct Liaison Attorney to the Seattle Police Department (SPD) under a MOA since 2017, which is set to expire at the end of 2020. This position is funded by SPD. This Liaison Attorney provides in-person legal guidance to police officers and works with the precinct on community safety, nuisance, and regulatory issues, like the work performed by the other four Liaison Attorneys funded by LAW. The proposed budget eliminates this position and funding in SPD. One of the four remaining Precinct Liaisons will cover both the South and Southwest precincts.

#### Remove Funding for Firearms Surrender Threat Assessment Position

Expenditures \$(117,381)

This action reduces funding associated with a position added in the 2020 Adopted Budget for the Firearms Surrender Program to conduct threat assessment work historically shared by members of the team. The Law Department is recommending this position be held vacant to meet immediate budget reduction needs.

#### Eliminate Vacant Position in Case Preparation Unit

Expenditures \$(86,289)

Position Allocation (1.00)

This item reduces funding and eliminates an Admin Spec I FTE in the Criminal Division who provides case preparation support. Work associated with this position will be spread across existing employees, however, extended vacancies in this section may cause an increase of case backlogs for the Division.

#### Eliminate Vacant Forfeiture Case Support - MOA

## Law Department

Expenditures	\$(65,996)
Revenues	\$(60,455)
Position Allocation	(0.50)

This item eliminates a part-time Paralegal position added to support the growing number of forfeiture cases in recent years. Funding for this position is supported by revenue from SPD. While workload continues, the department has been unsuccessful in maintaining a permanent half-time paralegal and is reliant on internal Out-of-Class appointments to complete this work. This has left critical vacancies which cannot be backfilled elsewhere in the department. Work related to this position will be absorbed as possible by existing staff. To realize the savings for this position, an equivalent cut is made to SPD.

### Funding for Legal Fees

Expenditures	\$80,000
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In the 2020 Adopted Budget, Council added one-time funding to the operating budget of the Community Police Commission (CPC) for the retention of outside legal services to receive legal advice and representation in policing-related matters, particularly with relation to *United States v. City of Seattle*, before the U.S. District Court of Western Washington. Per SMC 3.29.480B, private legal representation for police oversight entities shall be selected and retained by the City Attorney's Office, in consultation with the oversight entity. The funding for the legal services shall be separate from the oversight entity's operational budget. The CPC has identified a likely need for \$80,000 for legal services in 2021.

### Proposed Technical

#### 2020 Third Quarter Supplemental Ordinance Appropriation and Revenue

Expenditures	\$346,792
Revenues	\$401,125

This change request aligns with requests in the 2020 3rd Quarter Supplemental Ordinance to appropriate funding for the East Waterway Memorandum of Agreements (MOA) in 2021. Appropriating funding for this new 2020 MOA and recording revenue follows CFPM guidelines.

### Remove Unfunded Expired MOA Positions

Position Allocation	(2.00)
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This change request removes two position authorities from the Civil Division that performed legal work related to the Alaskan Way Viaduct and Seawall project. The MOA that supported these positions expired and the positions were held vacant due to lack of funding. Should another MOA need arise, LAW will request position authority associated with that funding.

## Law Department

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>LAW - BO-LW-J1100 - Leadership and Administration</b>			
00100 - General Fund	9,717,289	9,627,494	10,522,157
<b>Total for BSL: BO-LW-J1100</b>	<b>9,717,289</b>	<b>9,627,494</b>	<b>10,522,157</b>
<b>LAW - BO-LW-J1300 - Civil</b>			
00100 - General Fund	13,635,076	15,178,200	15,639,144
<b>Total for BSL: BO-LW-J1300</b>	<b>13,635,076</b>	<b>15,178,200</b>	<b>15,639,144</b>
<b>LAW - BO-LW-J1500 - Criminal</b>			
00100 - General Fund	7,981,360	8,558,844	8,582,300
<b>Total for BSL: BO-LW-J1500</b>	<b>7,981,360</b>	<b>8,558,844</b>	<b>8,582,300</b>
<b>LAW - BO-LW-J1700 - Precinct Liaison</b>			
00100 - General Fund	696,316	862,137	701,808
<b>Total for BSL: BO-LW-J1700</b>	<b>696,316</b>	<b>862,137</b>	<b>701,808</b>
<b>Department Total</b>	<b>32,030,041</b>	<b>34,226,675</b>	<b>35,445,409</b>
<b>Department Full-Time Equivalents Total*</b>	<b>196.10</b>	<b>206.10</b>	<b>201.60</b>

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

### Budget Summary by Fund Law Department

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	32,030,041	34,226,675	35,445,409
<b>Budget Totals for LAW</b>	<b>32,030,041</b>	<b>34,226,675</b>	<b>35,445,409</b>

## Law Department

### Appropriations by Budget Summary Level and Program

#### **LAW - BO-LW-J1100 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	4,701,313	4,187,796	4,747,947
Departmental Indirect Costs	2,041,147	2,164,844	2,405,440
Pooled Benefits	2,974,830	3,274,854	3,368,770
<b>Total</b>	<b>9,717,289</b>	<b>9,627,494</b>	<b>10,522,157</b>
Full-time Equivalents Total*	18.30	19.30	20.30

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

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

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	4,701,313	4,187,796	4,747,947

#### **Departmental Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	2,041,147	2,164,844	2,405,440
Full Time Equivalents Total	18.30	19.30	20.30

#### **Pooled Benefits**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits	2,974,830	3,274,854	3,368,770



## Law Department

### **LAW - BO-LW-J1300 - Civil**

The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Civil	13,635,076	15,178,200	15,639,144
<b>Total</b>	<b>13,635,076</b>	<b>15,178,200</b>	<b>15,639,144</b>
Full-time Equivalents Total*	102.30	107.30	103.80

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### **LAW - BO-LW-J1500 - Criminal**

The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Criminal	7,981,360	8,558,844	8,582,300
<b>Total</b>	<b>7,981,360</b>	<b>8,558,844</b>	<b>8,582,300</b>
Full-time Equivalents Total*	69.50	74.50	73.50

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### **LAW - BO-LW-J1700 - Precinct Liaison**

The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Precinct Liaison	696,316	862,137	701,808
<b>Total</b>	<b>696,316</b>	<b>862,137</b>	<b>701,808</b>
Full-time Equivalents Total*	6.00	5.00	4.00

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# Seattle Emergency Communications Center

Director to be appointed

## Department Overview

The Seattle Emergency Communications Center (SECC) is the primary Public Safety Answering Point (PSAP) for the receipt, triage, and dispatch of public safety services within the City of Seattle.

SECC divides operations into two functions, call taking and dispatching. Call Takers receive requests from the community, alarm monitoring companies, and other public safety organizations via 911, the non-emergency telephone line, and the Seattle Police Department (SPD) administrative dispatch line. Call Takers triage each call determining the nature of the emergency and the resources necessary to respond to the emergency. Calls that are related to fire or medical are transferred to the Seattle Fire Department Dispatch center for response. If criminal or other types, call takers enter details of the incident into the Computer Aided Dispatch (CAD) system which relays the information to a Dispatcher. The Dispatcher notifies public safety service responders of the incident details and remains in contact with responders via radio systems to ensure responder and community safety. The Dispatcher coordinates responses for multiple incidents at a time often involving responses from multiple city departments and external agencies.

The mission of SECC is to quickly and professionally answer all requests for public safety services for the City of Seattle; to provide professional dispatch, notification, and communication services; and to facilitate reporting of minor incidents via telephone and online systems.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	-	-	18,539,521
<b>Total Operations</b>	-	-	<b>18,539,521</b>
<b>Total Appropriations</b>	-	-	<b>18,539,521</b>
Full-Time Equivalents Total*	-	-	142.00

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

## Budget Overview

The 2021 Proposed Budget establishes a budget and staffing for the first year of operation of a new, independent, and civilian-managed Seattle Emergency Communications Center (SECC). The budget provides the foundation for staff and resources to carry out the office's mission. This Emergency Communication Center is the first step towards unifying emergency response across the City and fulfilling the community goals of reducing dispatches for service of

## Seattle Emergency Communications Center

SPD and substituting alternate responses from other City departments or community-based organizations.

The proposed budget provides funding to support 142 full-time positions in the newly created Emergency Communications Center: there will be one SECC director who will develop and manage all functions and responsibilities of the SECC as well as guide the consolidation and integration of all Seattle emergency response; three management positions including an Administrative Manager, a Training Q/A Manager, and an Operations Manager; 138 civilian personnel assigned to 911 Call Taking, Dispatching, Supervision, and Administrative Support Functions such as Quality Assurance, Data Collection and Analysis, Scheduling, and 911 Programs Administration. In addition to staffing, the proposed budget provides SECC with budget to receive internal services from the Seattle Department of Human Resources, Finance and Administrative Services, and the Seattle Information Technology Department. Support such as health care charges for departmental staff are also provided. For the 2022 Proposed Budget, the City Budget Office will work with the new department, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned.

### Incremental Budget Changes

#### Seattle Emergency Communications Center

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	-	-
<b>Proposed Operating</b>		
Creation of the Seattle Emergency Communications Center	18,539,521	142.00
<b>Total Incremental Changes</b>	<b>\$18,539,521</b>	<b>142.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$18,539,521</b>	<b>142.00</b>

### Description of Incremental Budget Changes

#### Proposed Operating

##### Creation of the Seattle Emergency Communications Center

Expenditures	\$18,539,521
Position Allocation	142.00

This item transfers the 911 Call Center from Seattle Police Department to a new, independent department, the Seattle Emergency Communications Center. The transfer includes all budget, personnel costs and staff associated with the unit, including support staff, overhead costs and overtime funding. The City Budget Office will work with the SECC, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned in 2022.

# Seattle Emergency Communications Center

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>CC - BO-CC-10000 - Seattle Emergency Communications Center</b>			
00100 - General Fund	-	-	18,539,521
<b>Total for BSL: BO-CC-10000</b>	-	-	<b>18,539,521</b>
<b>Department Total</b>	-	-	<b>18,539,521</b>
<b>Department Full-Time Equivalents Total*</b>	-	-	<b>142.00</b>

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

## Budget Summary by Fund Seattle Emergency Communications Center

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	-	-	18,539,521
<b>Budget Totals for CC</b>	-	-	<b>18,539,521</b>

## Appropriations by Budget Summary Level and Program

### **CC - BO-CC-10000 - Seattle Emergency Communications Center**

The purpose of the Seattle Emergency Communications Center Budget Summary Level is to receive requests for public safety services for the City of Seattle; provide dispatch, notification, and communication services; and facilitate reporting of minor incidents via telephone and online systems.

<b>Program Expenditures</b>	2019 Actuals	2020 Adopted	2021 Proposed
Seattle Emergency Communications Center	-	-	18,539,521
<b>Total</b>	-	-	<b>18,539,521</b>
Full-time Equivalents Total*	-	-	142.00

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



# Seattle Municipal Court

The Honorable Willie Gregory, Presiding Judge  
(206) 684-5600

<http://www.seattle.gov/courts/>

## Judicial Overview

The Seattle Municipal Court adjudicates misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses. The Judicial Branch of Seattle government has seven elected judges and six appointed magistrates. There are more cases processed here than any other municipal court in the State of Washington; in 2019, 9,569 criminal cases were filed and 56,836 criminal hearings were held at Seattle Municipal Court.

The Seattle Municipal Court (SMC or Court) is in a transformational time for how criminal justice is delivered in Seattle and across America. SMC judges are working towards immediate and profound change to address institutionalized racism embedded in the fabric of the criminal justice system, implementing policies to promote racial equity and committing to authentic community engagement focused on community-based alternatives to transform work moving forward.

This commitment is reflected in the proposed 2021 budget through restructuring of the Programs and Services department, which includes Probation Services. In 2019, the Court commissioned the Vera Institute of Justice (Vera), a leading criminal justice reform organization, to evaluate Probation Services. In the 2020 report, Vera recommended significantly reducing the number of people on probation and thinking differently about supervision in Seattle. To achieve this, the Court plans to:

- Transform our pretrial justice by reducing in-person Day Reporting and moving to a collaborative Community Court model that significantly reduces incarceration and connects people to social services through the Community Resource Center.
- Reduce traditional post-sentence supervision to focus on higher risk charges including Driving Under the Influence (DUI), Domestic Violence (DV), and Mental Health Court (MHC) clients.

By restructuring Programs and Services and engaging in community dialogue around the future of post-adjudication monitoring, the Court aims to equitably serve probation clients and support them as they transition out of the criminal legal system. The Court is committed to excellence in providing fair, accessible, and timely resolution of alleged violations of the Seattle Municipal Code in an atmosphere of respect for all. The Court strives to take a holistic approach to address the root causes of criminal behavior and ensure ongoing public safety. Whether individuals come to the Court to resolve a ticket or appear at a criminal hearing, SMC seeks to meet people where they are and remove barriers to success, with the goal of reducing racial disparities and recidivism.

Throughout the COVID-19 pandemic, the Court's emergency response has coordinated with municipal legal system stakeholders including the Seattle City Attorney's Office and the King County Department of Public Defense to protect the health and safety of all court participants. Early in the pandemic, SMC worked collaboratively with stakeholders to reduce the jail population as much as possible. While the courthouse was closed to the public, the in-custody arraignment calendar continued to ensure individuals had an opportunity for release as soon as feasible. Prosecutors attended these hearings telephonically and measures were implemented in the courtroom to ensure social distancing. The Court suspended the default penalty and collections programs for infractions, as well as the online and telephone payment convenience fees. As the courthouse has reopened and resumed limited in-person operations, calendars have been modified to minimize building occupancy, plexiglass barriers installed at service counters and courtrooms, and other measures taken to preserve health and safety for all participants.

# Seattle Municipal Court

## Court Programs and Services

In August 2020, the Court launched a revitalized **Seattle Community Court (SCC)** in collaboration with the Seattle City Attorney's Office and King County Department of Public Defense. Structured as a pretrial release program, SCC is founded on a release-first principle where individuals choosing to participate are immediately released from jail so they can begin setting goals and connecting to community services. SCC is a pathway for people to have their low-level misdemeanor charges dismissed while providing valuable service to local communities. SCC connects participants with social services such as employment assistance, housing assistance, and DSHS food, cash and medical benefits. Unlike national community court models, SCC participants do not give up their constitutional right to trial to participate, and program eligibility is not affected by previous criminal history.

In pretrial proceedings, judges prioritize the least restrictive option for release while protecting community safety. The Court's Pretrial Services division works to support individuals participating in a variety of alternatives to detention such as Electronic Home Monitoring (EHM) and Secure Remote Alcohol Monitoring (SCRAM), with options for subsidized or reduced costs for low income and homeless individuals.

In 2020, Presiding Judge Gregory issued an order that **current and future warrants** on almost all non-domestic violence, non-DUI cases be eligible for personal recognizance release. This means that people will not sit in jail for low-level misdemeanor warrants while waiting for a hearing.

The Court partners with community organizations to provide a wide variety of services at the **Community Resource Center (CRC)**, a social service hub located in the courthouse. The CRC closed in March 2020 due to the COVID-19 pandemic; however, in-person services have resumed in a limited capacity to support Community Court participants, and an online resource list helps the public access services remotely. The CRC is woven into all the Court's strategies for supporting individuals. Services offered include:

- food and clothing
- housing through Coordinated Entry for All
- health and hygiene
- grocery cards and food stamps
- substance use disorder assessment and treatment
- employment and job readiness

## Specialty Courts

In addition to three general trial courts, the jail arraignment calendar, the master jury trial calendar and Community Court, the Court serves individuals and the community through several specialty court calendars.

**Mental Health Court** is a specialized court where the judge, defense, prosecution, probation counselors, and a mental health clinician work as a team to improve outcomes for the participant. Individuals are referred to this voluntary program by judges, defense attorneys, prosecutors, jail staff, or others. Mental Health Court has saved jail days, hospital bed days, and in jail costs to the City of Seattle.

**Seattle Veterans Treatment Court** is a voluntary, court-monitored treatment program that addresses the mental health and/or substance use issues of veteran defendants. This program is a collaboration between the Court, prosecution, defense, the King County Department of Community and Human Services, the Washington State Department of Veterans Affairs, and the U.S. Department of Veterans Affairs.

**Domestic Violence Courts** were established in 2004 and are staffed by designated judges and specialized probation counselors. A dedicated domestic violence court allows judges to ensure follow-through, aid domestic violence survivors, and hold individuals accountable, with the assistance of justice partners and social service agencies. The Court has been integral in piloting a collaborative treatment modality known as the **Domestic Violence Intervention Project (DVIP)**. This pilot project is aimed at improving safety for survivors via individualized batterer intervention and is a multi-agency/system collaboration and response.



# Seattle Municipal Court

**Seattle Youth Traffic Court**, established in 2012, provides eligible teen drivers charged with a traffic violation the opportunity to maintain a clean driving record. Youth appear before a court of their peers who act as judges, jurors, defense attorneys and prosecutors. The peer jury determines an appropriate sanction based on the nature of the violation and impact on the community. This program is a collaboration between the Court, Seattle University School of Law, Garfield High School, and the Seattle Police Department. The Court is also examining the potential benefit of adopting a DUI specialty court, in collaboration with the Washington Traffic Safety Commission.

## **Community Outreach**

The Court recognizes undoing institutional racism within the legal system requires meaningful engagement with the community to identify solutions. SMC judges are committed to a community engagement process to listen to the community and to quickly act upon input. The Court is launching an engagement process in 2020 centered in healing circles, with a restorative approach to engagement. The Court also conducted multiple independently-led virtual focus groups with court users focused on accessibility, inclusion, and racial equity over the summer and will publish a report of the findings in fall 2020. The Court is open to opportunities for future engagement with the City Council's criminal legal system realignment work, the Seattle Office of Civil Rights, Seattle City Attorney, King County Department of Public Defense, and community-based providers such as Law Enforcement Assisted Diversion (LEAD).

In previous community-led conversations, such as the City's Reentry workgroup, SMC heard the need for restorative, community-based alternatives to the criminal legal system. The Court participates in the City Attorney's Office/Choose 180 Pre-filing Diversion Program and works with the City Attorney's Office and LEAD on a Consolidated Calendar where LEAD clients have a coordinated and problem-solving approach to resolving outstanding SMC cases.

While the COVID-19 pandemic has paused the program, the Court typically holds quarterly community outreach events that bring court services and resources to Seattle neighborhoods. These SMC *In The Community* events are an opportunity for community members to receive assistance with resolving Seattle Municipal Court warrants, learn about options for addressing Seattle and King County tickets by setting up a payment plan or community service plan, get help with reinstating their driver's license, and access supportive services through the Community Resource Center.

The most recent event at Rainier Community Center in October 2019 included 19 service providers and 30 court staff and volunteers. Over 400 community members received a variety of services at the event including resolving warrants and unpaid tickets, relicensing, accessing health care and employment resources, and more. The Court is evaluating options to continue this outreach work during the COVID-19 pandemic while effectively reaching clients who may not have digital access to attend a virtual event.

The Court is also exploring options for holding magistrate hearings in neighborhoods across Seattle to provide community members more accessible locations to resolve outstanding tickets, at no additional cost to the City. This is currently on hold due to the COVID-19 pandemic and will be revisited once it is safe to do so.

## **Infractions**

The Court processes hundreds of thousands of traffic, parking, and traffic camera tickets every year. In 2019, the Court processed 27,959 traffic infraction tickets, 93,134 traffic camera tickets, and 451,854 parking tickets. Individuals may schedule hearings with one of the Court's magistrates to contest or mitigate their tickets; magistrates held 70,907 infraction hearings in 2019.

The Court works with individuals who are unable to pay their tickets through payment plans or by converting the amount owed into community service hours. Through the King County-City of Seattle PolicyLink Fine/Fee grant, the Court is routinely engaging with King County and community partners on how to reform local legal financial obligation practices. The Court is also implementing a relicensing calendar and broadening its hardship policies, and will engage community groups (i.e. LELO) in these efforts.

# Seattle Municipal Court

## Municipal Court Information System Replacement

The Court is replacing its legacy municipal court information system, MCIS, with a modern and adaptable case management solution. The new system will streamline court processes, improve the accessibility of court services to the public, and make it easier for partners at the Seattle Police Department, King County, and others to work collaboratively with the Court.

## Language Access and Accessibility

The Court has provided **Interpreter Services** in 148 languages since 2005. A Court priority is ensuring access to justice for Limited English Proficiency (LEP) and deaf, hard-of-hearing, or deaf-blind (D/HH/DV) individuals. Free of charge interpreter services are provided for criminal and civil matters, including court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters. In 2019, over 6,300 interpreted events were conducted with the help of 183 freelance interpreters in 71 languages, including American Sign Language. Approximately 40% of the requests are for Spanish language interpreters. Other frequent requests for interpretation include the Vietnamese, Somali, Amharic, Tigrinya, Cantonese, Mandarin, Russian, Punjabi, and Arabic languages.

To improve skills for non-credentialed and registered interpreters, the Court Interpreter Services team designed and implemented a state-wide mentoring program. Dozens of interpreters successfully graduated from the program and now work in courts across Washington. In 2019, Interpreter Services provided video remote interpreting for some infraction mitigation hearings. The Court's Interpreter Services also developed a Bench Card on Courtroom Interpreting for Spoken Languages, which has been approved by the Supreme Court Interpreter Commission to be used by judges statewide. Interpreter Services provided two presentations for King County Public Defense attorneys on best practices of working with court interpreters in 2020. In 2019, Interpreter Services also assisted in translating much of the court's website into Spanish.

SMC **Probation Services** is the rehabilitative alternative to jail for clients not eligible for diversion programs. In 2019, the Court independently sought an evaluation from the Vera Institute of Justice, a leading national nonprofit committed to criminal justice reform. The Court commits to the following changes:

- Eliminate Day Reporting, a program that disproportionately impacts people of color and places unnecessary burdens on individuals coming to our court.
- Focus the smaller and restructured probation program on important statutory mandates to monitor domestic violence (DV) and driving under the influence (DUI) cases, which are most appropriate for the case management services that probation offers clients.
- Address other cases through Seattle Community Court – a new collaborative approach to pretrial justice reform using harm-reduction.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	35,208,284	36,306,601	38,377,201
<b>Total Operations</b>	<b>35,208,284</b>	<b>36,306,601</b>	<b>38,377,201</b>
<b>Total Appropriations</b>	<b>35,208,284</b>	<b>36,306,601</b>	<b>38,377,201</b>
Full-Time Equivalent Total*	215.10	215.10	205.85

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

# Seattle Municipal Court

## Budget Overview

In 2019, the Seattle Municipal Court (SMC) sought an [evaluation](#) of Probation Services by the Vera Institute of Justice, “aiming to identify ways to most effectively serve our clients and improve our program.” Vera conducted interviews with judges, the City Attorney’s Office, and probation staff; ran three focus groups with those currently or formerly on probation; reviewed Probation’s protocols and procedures; and analyzed administrative data for the more than 9,000 cases that were open at any time during the two-year period from July 2017 through June 2019.

The Court is committed to implementing the evaluation’s recommendations. Although not inclusive of all actions, below are significant Programs and Services changes:

- Limit crimes receiving probation to (1) DUI, (2) DV, (3) Mental Health Court and (4) person-based assault cases.
- Make probation shorter, goals-based, with fewer requirements, and with fewer individuals monitored solely on criminal records. Using incentives to encourage success.
- Judicial adoption of new sentencing practices to reduce caseloads, such as not referring first-time DUI offenses to probation unless the individual has a substance use disorder.
- After a ten-month review of assessment tools from around the country, SMC has not been able to find an assessment tool that addresses the issue of racial disproportionality. Judges are working to find a solution that will equitably serve clients based on their needs and strengths, while also satisfying the ARLJ mandate to use a classification system.
- Collect data on race, ethnicity and gender to understand why racial disparities and gender disparities exist and explore gender-responsive programming.
- Track and analyze key performance measures, develop new policies and procedures, and provide in-depth training for staff.
- Engage with providers and community organizations to inform policies and practices.

A strong compliment to implementing the Vera Report recommendations is the newly launched Seattle Community Court (SCC). This pretrial release program will reduce incarceration, and rapidly resolve low-level, non-violent cases by connecting participants to community resources. The Community Resource Center at the Court will connect people charged with certain low-level offenses to support services including chemical dependency treatment, mental healthcare and housing assistance. The Court implemented SCC within current budget appropriation and close collaboration with stakeholders including the City Attorney’s Office and the King County Department of Public Defense. The City is supporting this effort by adding \$100,000 for the Court to contract with a non-profit for a case manager equipped to make culturally appropriate referrals to community-based agencies which will support clients in services with the goal of long-term self-sufficiency outside the court system.

To assist the City in addressing the financial crisis, the Court is reducing technology staffing and the purchase of computers and equipment totaling \$400,000.

- Eliminate an Information Technology Professional-B position and funding in the Court Technology division. The court has absorbed this work with existing staff and will review technology staffing after MCIS go-live in July of 2022.
- Reduce expenditures on computer and equipment purchases and temporarily relying on Trial Court Improvement Account funding (TCIA) for replacement of desktops and IT equipment.

A priority for the Court is to continue preparing for the replacement of the Municipal Court Information System (MCIS). MCIS is over 28 years old and was developed internally using the legacy IBM Informix platform to capture key court case events and meet the reporting requirements of the state's Administrative Office of the Courts (AOC). Over time, the Court has enhanced this system to provide important case management information, increased application functionality and improved data exchanges and public access. The Court and the City are highly

## Seattle Municipal Court

dependent on MCIS to provide a continuing, permanent record of court case events, dates, hearings and outcomes. MCIS also tracks defendant compliance with court ordered sanctions and tracks all related fines and fees. Data related to the collection of \$47 million in fines and fees from the Seattle Police Department's parking and traffic ticket devices are highly dependent on MCIS. Daily data exchanges with the City of Seattle departments, King County and the State of Washington agencies rely on MCIS fully functioning with modern technology capabilities.

This project, began in 2016, is included in the Seattle Information Technology Department (Seattle IT) Capital Improvement Program, as part of the Criminal Justice Information System Replacement Project, with an estimated total cost of \$41 million over six years.

### Schedule and Milestones:

1. 2017: \$2.5 million was appropriated to Seattle IT to conduct an options analysis comparing available options, vendor demonstrations, and conduct research for information on technology capabilities, while concurrently documenting MCIS current business practices and requirements.
2. 2018: \$5 million was appropriated to develop an RFP, data preparation, business process engagement and organizational change management.
3. 2019: \$3 million was appropriated to finalize an RFP, evaluate proposals, specific vendor demonstrations and interviews fit gap analysis and contract negotiations.
4. 2020: \$8.3 million appropriated with the vendor on board.
5. 2021: \$8.5 million appropriated for project team and vendor implementation.
6. Implementation began in late 2019, continues through 2020, 2021 and first half of 2022, with a go-live date in July 2022.

# Seattle Municipal Court

## Incremental Budget Changes

### Seattle Municipal Court

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>36,306,601</b>	<b>215.10</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	3,144,974	-
Baseline Adjustments for Personnel Costs	653,588	-
Adjustment to 2020 Central Costs	(27,962)	-
<b>Proposed Operating</b>		
Programs & Services (Probation) Redesign	(1,400,000)	(12.25)
Community Court Support	100,000	-
Court Technology Staffing	(140,000)	(1.00)
Computers and Equipment Reduction	(260,000)	-
<b>Proposed Technical</b>		
2020 Third Quarter Supplemental Staffing for MCIS	-	4.00
<b>Total Incremental Changes</b>	<b>\$2,070,600</b>	<b>(9.25)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$38,377,201</b>	<b>205.85</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$3,144,974

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

#### Baseline Adjustments for Personnel Costs

Expenditures \$653,588

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

# Seattle Municipal Court

## Adjustment to 2020 Central Costs

Expenditures \$(27,962)

This action will true up the baseline to the 2020 Central Cost Manual.

## Proposed Operating

### Programs & Services (Probation) Redesign

Expenditures \$(1,400,000)

Position Allocation (12.25)

SMC will reorganize probation services to transform pretrial justice by reducing in-person day reporting and moving to a collaborative Community Court model; and reduce traditional post-sentence supervision to focus on higher risk charges. The redesign reduces the SMC budget by \$1.4 million and cuts probation staff by 13 positions (25% staffing reduction).

### Community Court Support

Expenditures \$100,000

Seattle Community Court (SCC) is a pretrial release program that will reduce incarceration, and rapidly resolve low-level, non-violent cases by connecting participants to community resources. The Court will contract with a non-profit to provide a case manager equipped to make culturally appropriate referrals to community-based agencies which will support clients in services with the goal of long-term self-sufficiency outside the court system.

### Court Technology Staffing

Expenditures \$(140,000)

Position Allocation (1.00)

To assist the City in addressing the financial crisis, the Court will eliminate an Information Technology Professional-B position and funding in the Court Technology division. The recruitment efforts on this position have been difficult due to the required knowledge of Informix language that runs the legacy Municipal Court Information System (MCIS). The Court has absorbed this work with existing staff and will review technology staffing after MCIS go-live in July of 2022.

### Computers and Equipment Reduction

Expenditures \$(260,000)

To assist the City in addressing the financial crisis, the Court will reduce expenditures on computer and equipment purchases totaling \$260,000, temporarily relying on Trial Court Improvement Account funding (TCIA) for replacement of desktops and IT equipment. The TCIA funds, that come from the state, are restricted funds meant for court improvement projects, including technology. Funds will be transferred from the TCIA fund through the supplemental appropriation in 2021.

## Proposed Technical

### 2020 Third Quarter Supplemental Staffing for MCIS

Expenditures -

Position Allocation 4.00

## Seattle Municipal Court

This item is a technical add of temporary positions transferred from the Seattle Information Technology Department to SMC for the MCIS IT project. The employees will continue to work on the MCIS 2.0 replacement project, which is scheduled to come on-line in 2022. The positions will be paid for by the MCIS/technology bond fund. These positions will sunset at the end of the project.

# Seattle Municipal Court

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>SMC - BO-MC-2000 - Court Operations</b>			
00100 - General Fund	15,785,264	16,797,535	17,352,506
<b>Total for BSL: BO-MC-2000</b>	<b>15,785,264</b>	<b>16,797,535</b>	<b>17,352,506</b>
<b>SMC - BO-MC-3000 - Administration</b>			
00100 - General Fund	13,853,950	13,499,563	16,119,426
<b>Total for BSL: BO-MC-3000</b>	<b>13,853,950</b>	<b>13,499,563</b>	<b>16,119,426</b>
<b>SMC - BO-MC-4000 - Court Compliance</b>			
00100 - General Fund	5,569,069	6,009,503	4,905,269
<b>Total for BSL: BO-MC-4000</b>	<b>5,569,069</b>	<b>6,009,503</b>	<b>4,905,269</b>
<b>Department Total</b>	<b>35,208,284</b>	<b>36,306,601</b>	<b>38,377,201</b>
<b>Department Full-Time Equivalent Total*</b>	<b>215.10</b>	<b>215.10</b>	<b>205.85</b>

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

## Budget Summary by Fund Seattle Municipal Court

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	35,208,284	36,306,601	38,377,201
<b>Budget Totals for SMC</b>	<b>35,208,284</b>	<b>36,306,601</b>	<b>38,377,201</b>



# Seattle Municipal Court

## Appropriations by Budget Summary Level and Program

### **SMC - BO-MC-2000 - Court Operations**

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others who come before the Court. 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Court Operations	15,785,264	16,797,535	17,352,506
<b>Total</b>	<b>15,785,264</b>	<b>16,797,535</b>	<b>17,352,506</b>
Full-time Equivalents Total*	136.25	136.25	136.25

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

### **SMC - BO-MC-3000 - Administration**

The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	7,949,533	7,297,934	10,133,393
Departmental Indirect Costs	5,904,417	6,201,629	5,986,033
<b>Total</b>	<b>13,853,950</b>	<b>13,499,563</b>	<b>16,119,426</b>
Full-time Equivalents Total*	34.00	34.00	37.00

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

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

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	7,949,533	7,297,934	10,133,393
Full Time Equivalents Total	34.00	34.00	34.00

# Seattle Municipal Court

## Departmental Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	5,904,417	6,201,629	5,986,033
Full Time Equivalents Total	-	-	3.00

### **SMC - BO-MC-4000 - Court Compliance**

The purpose of the Court Compliance Budget Summary Level is to help defendants understand the Court's expectations and to assist them in successfully complying with court orders.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Court Compliance	5,569,069	6,009,503	4,905,269
<b>Total</b>	<b>5,569,069</b>	<b>6,009,503</b>	<b>4,905,269</b>
Full-time Equivalents Total*	44.85	44.85	32.60

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

# Seattle Police Department

Adrian Diaz, Interim Chief of Police

(206) 684-5577

<http://www.seattle.gov/police/>

## Department Overview

The Seattle Police Department (SPD) addresses crime, enforces laws, and enhances public safety by delivering respectful, professional, and dependable police services. SPD divides operations into five precincts. These precincts define east, west, north, south, and southwest patrol areas, with a police station in each area. The department's organizational model places neighborhood-based emergency response services at its core, allowing SPD the greatest flexibility in managing public safety. Under this model, neighborhood-based personnel in each precinct assume responsibility for public safety management, primary crime prevention and law enforcement. Precinct-based detectives investigate property crimes and crimes involving juveniles, whereas detectives in centralized units located at SPD headquarters downtown and elsewhere conduct follow-up investigations into other types of crimes. Other parts of the department function to train, equip, and provide policy guidance, human resources, communications, and technology support to those delivering direct services to the public.

Interim Police Chief Adrian Diaz has committed the department to five focus areas to anchor itself throughout the on-going work around the future of community safety:

- **Re-envisioning Policing** - Engage openly in a community-led process of designing the role the department should play in community safety
- **Humanization** - Prioritize the sanctity of human life in every situation and affirm each individual's worth.
- **Reinventing Community Engagement** - Establish true and lasting relationships through respectful interactions in every situation
- **Fiscal Stewardship** - Examine critically every dollar spent to ensure it meaningfully contributes to community safety
- **Employee Wellness and Morale** - Support exceptional police services by ensuring the department retains the best employees.

In 2018, SPD was found to be in "full and effective compliance" with court-ordered reforms set forth in the 2012 U.S. Department of Justice ("DOJ") Settlement Agreement ("Consent Decree"). In May 2020, the City and SPD asked the court to terminate the sustainment period, stating SPD had fully demonstrated a culture of continuous improvement and innovation by meeting all of the court's requirements. Following the murders of George Floyd and Breonna Taylor by police officers, and the ensuing civil rights reckoning demanding a new model of community safety, the City and SPD asked to withdraw the termination order and committed to a community-led process of re-envisioning public safety.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	398,003,113	406,979,966	357,619,949
Other Funding - Operating	766,418	2,131,785	2,131,090
<b>Total Operations</b>	<b>398,769,531</b>	<b>409,111,751</b>	<b>359,751,039</b>
<b>Total Appropriations</b>	<b>398,769,531</b>	<b>409,111,751</b>	<b>359,751,039</b>
Full-Time Equivalents Total*	2,172.35	2,187.35	1,853.05

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

# Seattle Police Department

## Budget Overview

Throughout the summer of 2020, Seattle residents have taken to the streets to protest the unjust murders of Black Americans George Floyd and Breonna Taylor and the shooting of Jacob Blake; all of these individuals experienced violent and lethal force at the hands of the police. For years, Seattle has been making progress to expand alternatives to arrest and incarceration and has gradually begun to increase community-based programs that address the root causes of crime and violence. Important reforms under the federal consent decree have been made in SPD, including a substantial decrease in use of force involving people in crisis and the implementation and advancement of community outreach programs. Communities are not only protesting race-based disparities in the SPD but the systemic racism built into government.

In an effort to right these historical wrongs, the City will endeavor to increase transparency and accountability into the SPD and its budget, functions, and the policymaking process. To begin this work, the City will conduct a thorough analysis of all 911 calls and all functions of the Seattle Police Department to ensure the department can continue to swiftly respond to Priority One and Two calls while transitioning calls that result from homelessness, behavioral health issues, or substance use problems to organizations outside of law enforcement. Throughout this effort, the City's north star will be creating a system that does not disproportionately criminalize Black people and other communities of color and does not criminalize people for experiencing the effects of institutional failures. Righting the wrongs of American history will not happen overnight, but the City will endeavor every day to embrace this seminal moment in history to create true and lasting change.

The 2021 Proposed Budget for the Seattle Police Department outlines a solid first step in reinventing policing and reimagining community safety. The budget reduces the size of SPD's sworn force, transfers functions from SPD that are better performed in a more civilianized practice and makes short-term reductions to SPD's budget in response to the COVID-19 pandemic. As community-led alternative responses are developed, the size of the force and appropriate response will be continually examined.

### Right-sizing the sworn force

The Seattle Police Department was budgeted for 1,422 sworn officers in the 2020 Adopted budget. Because of the logistical and budget pressures created by the COVID-19 pandemic and demonstration expenses, a temporary hiring freeze has been put in place. Some of these pressures will continue into 2021 such that SPD will only be able to fill 1,400 sworn officer FTEs. Furthermore, the 2019 and 2020 Adopted Budgets expanded the force size, and this budget rolls back that expansion as we focus on ensuring that police officers are focused in work that requires a sworn officer. An interdepartmental team (IDT) will study SPD's functions, staffing levels, overtime needs and alternatives to police response that enhance community safety. The IDT will submit findings that will recommend staffing levels.

### Functions that are not required to be in SPD

An early analysis of the functions in SPD that do not require police oversight determined that three units could be transferred from the department:

- **Parking Enforcement Unit.** This unit of 120 civilian employees enforces parking ordinances and provides traffic management for events such as sporting events, fun runs and film shoots. The Seattle Department of Transportation (SDOT) manages the right-of-way, determines parking zones and creates a traffic management plan for events that are enforced by this unit. Transfer of the unit to SDOT aligns these functions.
- **Office of Emergency Management.** This civilian unit coordinates the City's efforts to prepare for, respond to, and recover from disasters and emergencies. The unit staffs the City's Emergency Operations Center when a major event occurs, maintains communications and technology infrastructures for emergency response, and engages in fbr and technical assistance to communities, businesses and public sector

## Seattle Police Department

agencies concerning disaster readiness and response. Creating an independent office for this unit allows for a higher level of significance for the department.

- **911 Communications Center.** This almost entirely civilian unit staffs the 911 communications center on a 24/7 basis. Call takers and dispatchers are responsible for receiving incoming communications, triaging calls and dispatching sworn and civilian officers, such as parking enforcement officers, as needed. All Fire calls are received by the 911 Communications Center, and then transferred to Seattle Fire Department for review/action. As non-sworn, community-based alternative responses to calls are developed, the 911 Communications Center, now called the Seattle Emergency Communications Center, will be crucial in dispatching those responses.

### **Continuing Investments in Police Reform and Accountability**

The 2021 Proposed Budget expands activities pertaining to sustainment of the federal consent decree, reinforcing implemented reforms and investing in accountability structures within the department. This budget adds capacity to the Office of Police Accountability (OPA) by adding a civilian investigator supervisor to the office who will oversee sworn and civilian investigators who investigate constituent complaints about policing and will work to decrease the backlog of investigations. This adds a second supervisor to the team of nine sworn and two civilian investigative staff.

In 2021, the City Budget Office will be undertaking a study to examine opportunities for shared coordination of resources across the three police accountability entities, the Community Police Commission, the Office of the Inspector General and the Office of Police Accountability. This study will make recommendations regarding coordination of community engagement, communications, administrative support (e.g. accounting, human resources) or other functions. The recommendations could lead to budget or operational efficiencies but will ensure the independence of each entity.

# Seattle Police Department

## Incremental Budget Changes

### Seattle Police Department

	2021 Proposed Budget	FTE
<b>2020 Adopted Budget</b>	<b>409,111,751</b>	<b>2187.35</b>
<b>Proposed Operating</b>		
Reduction to sworn officers counts and salaries; reduction to overtime and savings from a civilian hiring freeze.	(22,402,317)	(47.00)
Transfer Parking Enforcement to Seattle Department of Transportation	(14,105,132)	(120.00)
Parking Enforcement Special Events Overtime	(803,000)	-
Transfer Office of Emergency Management out of Seattle Police Department	(2,463,466)	(14.00)
Transfer 911 Call Center out of Seattle Police Department and create Seattle Emergency Communications Center	(18,215,697)	(140.00)
Back Office Support for Parking Enforcement, Emergency Management and Emergency Communications Center	(1,418,000)	(3.50)
OPA Investigations Supervisor	167,493	1.00
Automated Enforcement	750,000	-
<b>Proposed Technical</b>		
Budget Realignment Adjustments	-	-
Adjustment for One-Time Budget Changes	986,380	-
2020 2nd Quarter Supplemental Ongoing Items	1,006,032	-
Transfer Victim Advocates to the Human Services Department	(1,280,124)	(11.00)
Adjust Administrative Staff Assistant from 0.8 to 1.0 FTE	-	0.20
Citywide Adjustments for Standard Cost Changes	7,105,860	-
Baseline Adjustments for Civilian Personnel Costs	1,311,259	-
<b>Total Incremental Changes</b>	<b>\$(49,360,712)</b>	<b>(334.30)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$359,751,039</b>	<b>1853.05</b>

## Description of Incremental Budget Changes

### Proposed Operating

#### **Reduction to sworn officers counts and salaries; reduction to overtime and savings from a civilian hiring freeze.**

Expenditures	\$(22,402,317)
Position Allocation	(47.00)

As a first step in reinventing policing and reimagining community safety, a reduction of \$22.4 million is proposed and includes the following cuts:

- Position Abrogation: Abrogate 47 sworn officer positions to decrease the force size from 1,497 positions to 1,450 sworn officer positions.

# Seattle Police Department

- Sworn Vacancy Savings: Reduce funding in SPD budget from funding for 1,497 positions to funding for 1,400 positions (50 unfunded) for savings of \$15.7M.
- Civilian Vacancy Savings: Reduce funding in SPD budget from funding for 550 civilian positions to funding for 510 positions (40 unfunded) for savings of \$4.1M. This savings includes a vacancy assumption for positions that are in the Parking Enforcement Unit (10 FTE) and 911 Communications Center (11 FTE) which are proposed to be transferred from the department.
- Overtime Reduction: Reduce overtime for events and emphasis patrols by \$2.7M in 2021.

## Transfer Parking Enforcement to Seattle Department of Transportation

Expenditures	\$(14,105,132)
Position Allocation	(120.00)

This item transfers the Parking Enforcement unit from the Seattle Police Department to the Seattle Department of Transportation (SDOT). As SDOT already manages the right-of-way and street parking, transferring the parking enforcement unit will allow for the functions to be unified in one department. The transfer includes all budget, personnel costs and staff associated with the unit, including support staff, overhead costs, and overtime funding.

## Parking Enforcement Special Events Overtime

Expenditures	\$(803,000)
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This item transfers overtime funding from SPD to Seattle Department of Transportation (SDOT) for special events staffed by Parking Enforcement Officers. SPD, SDOT and the Special Events Office will work together to develop a Memo of Understanding (MOU) on special events policy.

## Transfer Office of Emergency Management out of Seattle Police Department

Expenditures	\$(2,463,466)
Position Allocation	(14.00)

This item transfers the Office of Emergency Management (OEM) from SPD to a new, independent department. The transfer includes all budget, personnel costs and staff associated with the unit, including support staff, overhead costs and overtime funding. The City Budget Office will work with the OEM, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned in 2022.

## Transfer 911 Call Center out of Seattle Police Department and create Seattle Emergency Communications Center

Expenditures	\$(18,215,697)
Position Allocation	(140.00)

This item transfers the 911 Call Center from SPD to a new, independent department, the SECC. The transfer includes all budget, personnel costs and staff associated with the unit, including support staff, overhead costs and overtime funding. The City Budget Office will work with the SECC, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned in 2022.

## Back Office Support for Parking Enforcement, Emergency Management and Emergency Communications Center

Expenditures	\$(1,418,000)
Position Allocation	(3.50)

This item transfers funding totaling \$1.4 million out of SPD to cover back office support for Parking Enforcement, the Office of Emergency Management (OEM) and the Seattle Emergency Communications Center (SECC). Parking Enforcement will be transferred to SDOT and OEM and SECC will be transferred into new, independent departments. This item also reduces 3.5 civilian vacant FTE from SPD to cover the funding necessary for the back office support.

# Seattle Police Department

## OPA Investigations Supervisor

Expenditures	\$167,493
Position Allocation	1.00

This change adds a second full-time civilian investigation supervisor to the Office of Police Accountability (OPA), an independent office whose budget resides within the SPD budget. OPA is currently budgeted for nine sworn investigators and two civilian investigators, with only one supervisor, which presents significant workload and span of control challenges. This is particularly the case given the exponentially increased volume of complaints received by OPA starting in 2020. This position will ensure compliance with mandated deadlines for review, investigation, classification and distribution of case files with the appropriate support and supervision levels.

## Automated Enforcement

Expenditures	\$750,000
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This item adds overtime resources to SPD to support additional uses for automated traffic safety cameras in SDOT. This program is a pilot program through 2023 to permit enforcement of the following traffic violations: stopping at intersection or crosswalk, stopping when traffic obstructed, public transportation-only lane violations, and stopping or traveling in restricted lanes (including Lower West Seattle Bridge during restricted hours).

## Proposed Technical

### Budget Realignment Adjustments

Expenditures	-
Position Allocation	-

This technical change adjusts the department's organizational structure to allow for improved budget tracking and expenditure monitoring. SPD requested several organizational changes during last year's budget process, and additional items have been identified since those changes were implemented. This request is cost neutral and simply reallocates budget and position authority.

### Adjustment for One-Time Budget Changes

Expenditures	\$986,380
Revenues	-

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget such as one-time additions for Community Service Officer vehicles and setup costs, the recruitment and retention initiative, recruitment incentives and reductions for salary savings.

### 2020 2nd Quarter Supplemental Ongoing Items

Expenditures	\$1,006,032
--------------	-------------

This item provides ongoing funding for Seattle Parking Enforcement Officer Guild (SPEOG) wage increases which is transferred to Seattle Department of Transportation.

### Transfer Victim Advocates to the Human Services Department

Expenditures	\$(1,280,124)
Position Allocation	(11.00)

This item transfers ongoing salary and benefits for 9 Victim Advocates, a Manager 1 CL&PS and a Volunteer



# Seattle Police Department

Programs Coordinator from SPD to the Human Services Department (HSD). The transfer of 11 FTE to HSD was approved in the 2020 2nd Quarter Supplemental Budget Ordinance. The City Budget Office will work with the HSD, SPD and the shared services departments (SDHR, FAS and IT) to ensure that allocated rates are appropriately assigned in 2022.

## **Adjust Administrative Staff Assistant from 0.8 to 1.0 FTE**

Position Allocation	0.20
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This item adjusts the FTE amount to match the funding for this position.

## **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$7,105,860
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## **Baseline Adjustments for Civilian Personnel Costs**

Expenditures	\$1,311,259
--------------	-------------

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

# Seattle Police Department

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>SPD - BO-SP-P1000 - Chief of Police</b>			
00100 - General Fund	10,967,421	10,268,376	7,630,472
<b>Total for BSL: BO-SP-P1000</b>	<b>10,967,421</b>	<b>10,268,376</b>	<b>7,630,472</b>
<b>SPD - BO-SP-P1300 - Office of Police Accountability</b>			
00100 - General Fund	4,205,537	4,693,942	4,824,034
<b>Total for BSL: BO-SP-P1300</b>	<b>4,205,537</b>	<b>4,693,942</b>	<b>4,824,034</b>
<b>SPD - BO-SP-P1600 - Leadership and Administration</b>			
00100 - General Fund	77,760,077	70,026,107	89,982,260
<b>Total for BSL: BO-SP-P1600</b>	<b>77,760,077</b>	<b>70,026,107</b>	<b>89,982,260</b>
<b>SPD - BO-SP-P1800 - Patrol Operations</b>			
00100 - General Fund	7,933,263	147,826,693	10,083,183
<b>Total for BSL: BO-SP-P1800</b>	<b>7,933,263</b>	<b>147,826,693</b>	<b>10,083,183</b>
<b>SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau</b>			
00100 - General Fund	3,515,592	4,610,702	4,648,249
<b>Total for BSL: BO-SP-P2000</b>	<b>3,515,592</b>	<b>4,610,702</b>	<b>4,648,249</b>
<b>SPD - BO-SP-P3400 - Special Operations</b>			
00100 - General Fund	60,722,813	57,635,958	43,180,084
<b>Total for BSL: BO-SP-P3400</b>	<b>60,722,813</b>	<b>57,635,958</b>	<b>43,180,084</b>
<b>SPD - BO-SP-P4000 - Collaborative Policing</b>			
00100 - General Fund	-	13,131,820	13,040,845
<b>Total for BSL: BO-SP-P4000</b>	<b>-</b>	<b>13,131,820</b>	<b>13,040,845</b>
<b>SPD - BO-SP-P6100 - West Precinct</b>			
00100 - General Fund	35,943,748	-	28,456,547
<b>Total for BSL: BO-SP-P6100</b>	<b>35,943,748</b>	<b>-</b>	<b>28,456,547</b>
<b>SPD - BO-SP-P6200 - North Precinct</b>			
00100 - General Fund	38,058,605	-	32,419,572
<b>Total for BSL: BO-SP-P6200</b>	<b>38,058,605</b>	<b>-</b>	<b>32,419,572</b>
<b>SPD - BO-SP-P6500 - South Precinct</b>			
00100 - General Fund	21,209,006	-	20,983,579
<b>Total for BSL: BO-SP-P6500</b>	<b>21,209,006</b>	<b>-</b>	<b>20,983,579</b>

# Seattle Police Department

**SPD - BO-SP-P6600 - East Precinct**

00100 - General Fund	27,812,285	-	22,762,019
<b>Total for BSL: BO-SP-P6600</b>	<b>27,812,285</b>	<b>-</b>	<b>22,762,019</b>

**SPD - BO-SP-P6700 - Southwest Precinct**

00100 - General Fund	18,343,576	-	17,621,225
<b>Total for BSL: BO-SP-P6700</b>	<b>18,343,576</b>	<b>-</b>	<b>17,621,225</b>

**SPD - BO-SP-P7000 - Criminal Investigations**

00100 - General Fund	13,892,039	59,695,661	56,753,851
<b>Total for BSL: BO-SP-P7000</b>	<b>13,892,039</b>	<b>59,695,661</b>	<b>56,753,851</b>

**SPD - BO-SP-P7100 - Violent Crimes**

00100 - General Fund	9,798,857	-	-
<b>Total for BSL: BO-SP-P7100</b>	<b>9,798,857</b>	<b>-</b>	<b>-</b>

**SPD - BO-SP-P7700 - Narcotics Investigations**

00100 - General Fund	6,070,504	-	-
<b>Total for BSL: BO-SP-P7700</b>	<b>6,070,504</b>	<b>-</b>	<b>-</b>

**SPD - BO-SP-P7800 - Special Investigations**

00100 - General Fund	9,934,310	-	-
<b>Total for BSL: BO-SP-P7800</b>	<b>9,934,310</b>	<b>-</b>	<b>-</b>

**SPD - BO-SP-P7900 - Special Victims**

00100 - General Fund	8,021,775	-	-
<b>Total for BSL: BO-SP-P7900</b>	<b>8,021,775</b>	<b>-</b>	<b>-</b>

**SPD - BO-SP-P8000 - Administrative Operations**

00100 - General Fund	43,813,705	39,090,706	5,234,029
<b>Total for BSL: BO-SP-P8000</b>	<b>43,813,705</b>	<b>39,090,706</b>	<b>5,234,029</b>

**SPD - BO-SP-P9000 - School Zone Camera Program**

18500 - School Safety Traffic and Pedestrian Improvement Fund	-	2,131,785	2,131,090
<b>Total for BSL: BO-SP-P9000</b>	<b>-</b>	<b>2,131,785</b>	<b>2,131,090</b>

**SPD - BO-SP-P9999 - Special Fund Projects**

00100 - General Fund	-	-	-
15050 - Drug Enforcement Forfeiture	168,124	-	-
15060 - Vice Enforcement/ML Forfeiture	2,180	-	-
15070 - Money Laundering Forfeiture	269,498	-	-
15310 - Gift Catalog - Police	326,616	-	-

## Seattle Police Department

Total for BSL: BO-SP-P9999                      766,419                      -                      -

**Department Total**    **398,769,531**                      **409,111,751**                      **359,751,039**

**Department Full-Time Equivalents Total\***                      **2,172.35**                      **2,187.35**                      **1,853.05**

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

### Budget Summary by Fund Seattle Police Department

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	398,003,113	406,979,966	357,619,949
15050 - Drug Enforcement Forfeiture	168,124	-	-
15060 - Vice Enforcement/ML Forfeiture	2,180	-	-
15070 - Money Laundering Forfeiture	269,498	-	-
15310 - Gift Catalog - Police	326,616	-	-
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	2,131,785	2,131,090
<b>Budget Totals for SPD</b>	<b>398,769,531</b>	<b>409,111,751</b>	<b>359,751,039</b>

# Seattle Police Department

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
322900	Nonbus Lic&Perm-Other	26,346	28,173	26,346
331110	Direct Fed Grants	484,938	1,094,645	2,894,498
333110	Ind Fed Grants	2,569,070	1,011,504	2,376,802
337000	Local Grants,Entitl & Oth Pay	-	1,415,650	-
341060	Photocopy Svcs	52,703	54,821	51,998
341190	Personnel Service Fees	3,865,319	3,926,013	3,865,319
341900	General Government-Other Rev	1,994,853	2,177,440	2,181,576
342010	Law Enforcement Fees	11,566,066	6,471,803	8,642,313
342120	Emergency Service Fees	1,742,732	1,065,915	1,718,078
343280	Recycled Materials Rev	5,481	-	5,481
343320	Recoveries-Sundry	252,745	3,754	3,493
350110	Evidence Confiscations	905,988	505,153	505,153
350180	Misc Fines & Penalties	40,484	19,886	40,484
360020	Inv Earn-Residual Cash	11,998	-	-
360220	Interest Earned On Delinquent A	2,304	-	-
360240	Other Investment Income	290	-	-
360300	St Space Facilities Rentals	-	864	864
360390	Proceeds From Sale Of Assets	2,423	-	-
360400	Unclaimed Money/Property Sales	26,175	21,564	28,598
360420	Other Judgments & Settlements	16,261	14,382	11,551
360450	Emplyee Pnsn Contribution	(3)	-	-
360540	Cashiers Overages & Shortages	(694)	-	-
360570	Collection Expense - Misc	(48,528)	240,038	196,405
360580	Uncollectible Expense - Misc	(28)	-	-
360900	Miscellaneous Revs-Other Rev	18,261	3,329	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>23,535,185</b>	<b>18,054,934</b>	<b>22,548,959</b>
332010	Fed Entitlmnt-Forfeited Prop	608,337	-	-
360020	Inv Earn-Residual Cash	5,460	-	-
<b>Total Revenues for: 15050 - Drug Enforcement Forfeiture</b>		<b>613,797</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	5,223	-	-
<b>Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture</b>		<b>5,223</b>	<b>-</b>	<b>-</b>

## Seattle Police Department

360020	Inv Earn-Residual Cash	13,523	-	-
<b>Total Revenues for: 15070 - Money Laundering Forfeiture</b>		<b>13,523</b>	-	-
333110	Ind Fed Grants	16,837	-	-
360020	Inv Earn-Residual Cash	2,570	-	-
<b>Total Revenues for: 15080 - Emergency Management Fund</b>		<b>19,407</b>	-	-
360900	Miscellaneous Revs-Other Rev	358,156	-	-
<b>Total Revenues for: 15310 - Gift Catalog - Police</b>		<b>358,156</b>	-	-
 <b>Total SPD Resources</b>		 <b>24,545,290</b>	 <b>18,054,934</b>	 <b>22,548,959</b>

# Seattle Police Department

## Appropriations by Budget Summary Level and Program

### SPD - BO-SP-P1000 - Chief of Police

The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Chief of Police	10,967,421	7,157,843	7,630,472
Emergency Management Operations	-	3,110,533	-
<b>Total</b>	<b>10,967,421</b>	<b>10,268,376</b>	<b>7,630,472</b>
Full-time Equivalents Total*	71.50	42.00	28.00

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

The following information summarizes the programs in Chief of Police Budget Summary Level:

#### Chief of Police

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Chief of Police	10,967,421	7,157,843	7,630,472
Full Time Equivalents Total	71.50	28.00	28.00

#### Emergency Management Operations

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Emergency Management Operations	-	3,110,533	-
Full Time Equivalents Total	-	14.00	-

## Seattle Police Department

### SPD - BO-SP-P1300 - Office of Police Accountability

The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Police Accountability	4,205,537	4,693,942	4,824,034
<b>Total</b>	<b>4,205,537</b>	<b>4,693,942</b>	<b>4,824,034</b>
Full-time Equivalents Total*	27.00	26.00	27.00

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### SPD - BO-SP-P1600 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	-	23,679,789	37,336,051
Departmental Indirect Costs	60,612,481	30,950,460	33,907,270
Divisional Indirect Costs	17,147,595	15,395,858	18,738,939
<b>Total</b>	<b>77,760,077</b>	<b>70,026,107</b>	<b>89,982,260</b>
Full-time Equivalents Total*	381.85	277.85	276.05

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

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	-	23,679,789	37,336,051

#### **Departmental Indirect Costs**



# Seattle Police Department

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	60,612,481	30,950,460	33,907,270
Full Time Equivalents Total	292.85	171.85	170.05

## Divisional Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Divisional Indirect Costs	17,147,595	15,395,858	18,738,939
Full Time Equivalents Total	89.00	106.00	106.00

## **SPD - BO-SP-P1800 - Patrol Operations**

The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
East Precinct	-	25,378,458	-
North Precinct	-	36,378,872	-
Patrol Operations	7,933,263	10,937,642	10,083,183
South Precinct	-	23,730,239	-
Southwest Precinct	-	19,823,685	-
West Precinct	-	31,577,797	-
<b>Total</b>	<b>7,933,263</b>	<b>147,826,693</b>	<b>10,083,183</b>
Full-time Equivalents Total*	29.00	898.00	24.00

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

The following information summarizes the programs in Patrol Operations Budget Summary Level:

### East Precinct

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
East Precinct	-	25,378,458	-
Full Time Equivalents Total	-	156.00	-

# Seattle Police Department

## North Precinct

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
North Precinct	-	36,378,872	-
Full Time Equivalents Total	-	221.00	-

## Patrol Operations

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Patrol Operations	7,933,263	10,937,642	10,083,183
Full Time Equivalents Total	29.00	51.00	24.00

## South Precinct

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
South Precinct	-	23,730,239	-
Full Time Equivalents Total	-	145.00	-

## Southwest Precinct

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Southwest Precinct	-	19,823,685	-
Full Time Equivalents Total	-	125.00	-

## West Precinct

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
West Precinct	-	31,577,797	-
Full Time Equivalents Total	-	200.00	-

## Seattle Police Department

### SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau

The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Compliance & Prof. Standards	3,515,592	4,610,702	4,648,249
<b>Total</b>	<b>3,515,592</b>	<b>4,610,702</b>	<b>4,648,249</b>
Full-time Equivalents Total*	18.00	20.00	20.00

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### SPD - BO-SP-P3400 - Special Operations

The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Special Operations	60,722,813	57,635,958	43,180,084
<b>Total</b>	<b>60,722,813</b>	<b>57,635,958</b>	<b>43,180,084</b>
Full-time Equivalents Total*	282.00	292.00	172.00

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## Seattle Police Department

### **SPD - BO-SP-P4000 - Collaborative Policing**

The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Collaborative Policing	-	13,131,820	13,040,845
<b>Total</b>	-	<b>13,131,820</b>	<b>13,040,845</b>
Full-time Equivalents Total*	-	82.00	82.00

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

### **SPD - BO-SP-P6100 - West Precinct**

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
West Precinct	35,943,748	-	28,456,547
<b>Total</b>	<b>35,943,748</b>	-	<b>28,456,547</b>
Full-time Equivalents Total*	228.00	-	199.00

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

### **SPD - BO-SP-P6200 - North Precinct**

The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
North Precinct	38,058,605	-	32,419,572
<b>Total</b>	<b>38,058,605</b>	-	<b>32,419,572</b>
Full-time Equivalents Total*	245.00	-	218.00

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# Seattle Police Department

## **SPD - BO-SP-P6500 - South Precinct**

The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
South Precinct	21,209,006	-	20,983,579
<b>Total</b>	<b>21,209,006</b>	<b>-</b>	<b>20,983,579</b>
Full-time Equivalents Total*	133.00	-	145.00

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

## **SPD - BO-SP-P6600 - East Precinct**

The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
East Precinct	27,812,285	-	22,762,019
<b>Total</b>	<b>27,812,285</b>	<b>-</b>	<b>22,762,019</b>
Full-time Equivalents Total*	178.00	-	153.00

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

## **SPD - BO-SP-P6700 - Southwest Precinct**

The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Southwest Precinct	18,343,576	-	17,621,225
<b>Total</b>	<b>18,343,576</b>	<b>-</b>	<b>17,621,225</b>
Full-time Equivalents Total*	124.00	-	111.00

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# Seattle Police Department

## SPD - BO-SP-P7000 - Criminal Investigations

The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Coordinated Criminal Investigations	-	6,112,668	6,178,985
Criminal Investigations	13,892,039	23,419,742	22,697,564
Narcotics Investigations	-	6,606,225	6,671,505
Special Victims	-	9,157,213	8,329,748
Violent Crimes	-	14,399,813	12,876,049
<b>Total</b>	<b>13,892,039</b>	<b>59,695,661</b>	<b>56,753,851</b>
Full-time Equivalents Total*	91.00	379.50	368.00

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The following information summarizes the programs in Criminal Investigations Budget Summary Level:

### Coordinated Criminal Investigations

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Coordinated Criminal Investigations	-	6,112,668	6,178,985
Full Time Equivalents Total	-	35.00	35.00

### Criminal Investigations

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Criminal Investigations	13,892,039	23,419,742	22,697,564
Full Time Equivalents Total	91.00	171.50	179.00

### Narcotics Investigations

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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## Seattle Police Department

Narcotics Investigations	-	6,606,225	6,671,505
Full Time Equivalents Total	-	35.00	35.00

### Special Victims

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Special Victims	-	9,157,213	8,329,748
Full Time Equivalents Total	-	59.00	51.00

### Violent Crimes

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Violent Crimes	-	14,399,813	12,876,049
Full Time Equivalents Total	-	79.00	68.00

#### **SPD - BO-SP-P7100 - Violent Crimes**

The purpose of the Violent Crimes Investigations Budget Summary Level is to apply a broad range of professional investigative skills and crime scene techniques to homicide, assault, robbery, bias crimes, missing persons, extortion, threat and harassment, and gang-related cases, in order to hold offenders accountable, help prevent further harm to victims, and promote public safety.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
Violent Crimes	9,798,857	-	-
<b>Total</b>	<b>9,798,857</b>	-	-
Full-time Equivalents Total*	52.00	-	-

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## Seattle Police Department

### SPD - BO-SP-P7700 - Narcotics Investigations

The purpose of the Narcotics Investigations Budget Summary Level is to apply a broad range of professional investigative skills to interdict narcotics activities affecting the community and region to hold offenders involved in these activities accountable and to promote public safety.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Narcotics Investigations	6,070,504	-	-
<b>Total</b>	<b>6,070,504</b>	-	-
Full-time Equivalents Total*	32.00	-	-

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

### SPD - BO-SP-P7800 - Special Investigations

The purpose of the Special Investigations Budget Summary Level is to apply a broad range of professional investigative and analytical skills toward investigating and interdicting vehicle theft, fraud, forgery, and financial exploitation cases; vice crimes and organized crime activities in the community; and toward identifying and describing crime patterns and trends with the goals of holding offenders involved in these activities accountable and to promote public safety.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Special Investigations	9,934,310	-	-
<b>Total</b>	<b>9,934,310</b>	-	-
Full-time Equivalents Total*	65.00	-	-

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



## Seattle Police Department

### SPD - BO-SP-P7900 - Special Victims

The purpose of the Special Victims Budget Summary Level is to apply a broad range of professional investigative skills to cases involving family violence, sexual assault, child, and elder abuse, and custodial interference with the goals of holding offenders accountable, preventing additional harm to victims, and promoting public safety.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Special Victims	8,021,775	-	-
<b>Total</b>	<b>8,021,775</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	52.00	-	-

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

### SPD - BO-SP-P8000 - Administrative Operations

The purpose of the Administrative Operations Budget Summary Level is to provide telephone and online reporting as well as data collection, analysis, and reporting for data-informed management and policing. The Administrative Operations Budget Summary Level includes the Telephone Reporting and Data Driven Policing Programs.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Administrative Operations	43,813,705	39,090,706	5,234,029
<b>Total</b>	<b>43,813,705</b>	<b>39,090,706</b>	<b>5,234,029</b>
Full-time Equivalents Total*	163.00	170.00	30.00

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

### SPD - BO-SP-P9000 - School Zone Camera Program

The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
School Zone Camera Program	-	2,131,785	2,131,090
<b>Total</b>	<b>-</b>	<b>2,131,785</b>	<b>2,131,090</b>

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



# Police Relief and Pension

Dan Oliver, Executive Secretary

(206) 386-1286

<http://www.seattle.gov/policepension/>

## Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan which only covers police officers who were hired before October 1, 1977. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

The management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Plan 1. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through PPEN. As a result, this group of police officers receives retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's PPEN that exceeds LEOFF 1 coverage. Both PPEN and LEOFF 1 closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or the Mayor's designee, which formulates policy, rules on disability applications, and provides oversight of the Police Pension Fund. Three staff employees of the board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Fund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. The Police Pension Fund also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	22,339,415	26,633,274	26,651,531
<b>Total Operations</b>	<b>22,339,415</b>	<b>26,633,274</b>	<b>26,651,531</b>
<b>Total Appropriations</b>	<b>22,339,415</b>	<b>26,633,274</b>	<b>26,651,531</b>
Full-Time Equivalents Total*	3.00	3.00	3.00

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

# Police Relief and Pension

## Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated cost of living adjustments (COLA) and local inflation. These increases are then offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2021 Proposed Budget's retiree medical and long-term care costs are \$15.38 million, unchanged from the 2020 Adopted Budget. The actuarial report anticipates medical and long-term care costs will increase over the next 15 to 20 years due to PPEN's aging membership and annual trend rates for medical and long-term care costs.

The 2021 Proposed Budget includes appropriation increases of \$18,257 for centrally adjusted administrative and labor costs and uses \$275,545 of existing fund balance to provide resources against expected expenditures.

## Incremental Budget Changes

### Police Relief and Pension

	2021 Proposed Budget	FTE
<b>2020 Adopted Budget</b>	<b>26,633,274</b>	<b>3.00</b>
Adjustment for One-Time Budget Changes	-	-
Citywide Adjustments for Standard Cost Changes	(488)	-
Baseline Adjustments for Personnel Costs	18,745	-
<b>Proposed Technical</b>		
PPEN-Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$18,257</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$26,651,531</b>	<b>3.00</b>

## Description of Incremental Budget Changes

### Adjustment for One-Time Budget Changes

Revenues \$(257,288)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

### Citywide Adjustments for Standard Cost Changes

## Police Relief and Pension

Expenditures \$(488)

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

### Baseline Adjustments for Personnel Costs

Expenditures \$18,745

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Technical

#### PPEN-Balancing

Revenues \$275,545

This is a technical item to balance revenues and expenditures for the Funds managed by this department

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>PPEN - BO-PP-RP604 - Police Relief and Pension</b>			
61060 - Police Relief & Pension Fund	22,339,415	26,633,274	26,651,531
<b>Total for BSL: BO-PP-RP604</b>	<b>22,339,415</b>	<b>26,633,274</b>	<b>26,651,531</b>
 <b>Department Total</b>	 <b>22,339,415</b>	 <b>26,633,274</b>	 <b>26,651,531</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>3.00</b>	 <b>3.00</b>	 <b>3.00</b>

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

## Budget Summary by Fund Police Relief and Pension

	2019 Actuals	2020 Adopted	2021 Proposed
61060 - Police Relief & Pension Fund	22,339,415	26,633,274	26,651,531
<b>Budget Totals for PPEN</b>	<b>22,339,415</b>	<b>26,633,274</b>	<b>26,651,531</b>

## Police Relief and Pension

### Revenue Overview

**2021 Estimated Revenues**

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
360400	Unclaimed Money/Property Sales	154,236	117,000	117,000
360430	Employr Pnsn Contributions	25,165,128	25,858,986	25,858,986
360440	Employr Dth Ben Contribution	6,846	-	-
397010	Operating Transfers In	-	400,000	400,000
<b>Total Revenues for: 61060 - Police Relief &amp; Pension Fund</b>		<b>25,326,209</b>	<b>26,375,986</b>	<b>26,375,986</b>
400000	Use of/Contribution to Fund Balance	-	257,288	275,545
<b>Total Resources for:61060 - Police Relief &amp; Pension Fund</b>		<b>25,326,209</b>	<b>26,633,274</b>	<b>26,651,531</b>
<b>Total PPEN Resources</b>		<b>25,326,209</b>	<b>26,633,274</b>	<b>26,651,531</b>

## Police Relief and Pension

### Appropriations by Budget Summary Level and Program

#### **PPEN - BO-PP-RP604 - Police Relief and Pension**

The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Death Benefits	14,000	18,000	18,000
Leadership and Administration	740,372	856,525	874,782
Long-Term Care	5,363,172	-	-
Medical Benefits	8,336,486	15,380,000	15,380,000
Pensions	7,885,386	10,378,749	10,378,749
<b>Total</b>	<b>22,339,415</b>	<b>26,633,274</b>	<b>26,651,531</b>
Full-time Equivalents Total*	3.00	3.00	3.00

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The following information summarizes the programs in Police Relief and Pension Budget Summary Level:

#### **Death Benefits**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Death Benefits	14,000	18,000	18,000

#### **Leadership and Administration**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Leadership and Administration	740,372	856,525	874,782
Full Time Equivalents Total	3.00	3.00	3.00

#### **Long-Term Care**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Long-Term Care	5,363,172	-	-

# Police Relief and Pension

## Medical Benefits

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Medical Benefits	8,336,486	15,380,000	15,380,000

## Pensions

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Pensions	7,885,386	10,378,749	10,378,749



# Seattle City Light

Debra Smith, General Manager & CEO

(206) 684-3500

<http://www.seattle.gov/light/>

## Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resource development, and environmental stewardship.

City Light provides electric power to approximately 464,000 residential, business, and industrial customers within a 131-square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light owns about 2,000 megawatts of very low-cost, environmentally-responsible, hydroelectric generation capacity. In an average year, City Light meets about 50% of its load with hydroelectric facilities that it owns directly and obtains the remainder primarily through the Bonneville Power Administration (BPA). City Light is the nation's ninth largest publicly-owned electric utility in terms of customers served.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	948,609,867	1,054,941,837	995,942,126
<b>Total Operations</b>	<b>948,609,867</b>	<b>1,054,941,837</b>	<b>995,942,126</b>
<b>Capital Support</b>			
Other Funding - Capital	356,452,965	378,049,146	361,815,181
<b>Total Capital</b>	<b>356,452,965</b>	<b>378,049,146</b>	<b>361,815,181</b>
<b>Total Appropriations</b>	<b>1,305,062,832</b>	<b>1,432,990,982</b>	<b>1,357,757,307</b>
Full-Time Equivalents Total*	1,791.30	1,792.80	1,792.80

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

## Budget Overview

Seattle City Light's 2021 Proposed Budget is significantly impacted by the COVID-19 pandemic. Since the onset of the pandemic, electricity use has declined approximately 5%. Based on current projections, the proposed budget assumes this 5% reduction will continue in 2021. Additionally, the 2021-2026 Strategic Plan was placed on hold until further notice. A new two-year rate ordinance typically accompanies the strategic plan, however due to the

## Seattle City Light

economic hardships brought on by the pandemic, there will be no rate increase, and 2021 rates will be held at 2020 levels (the previous Strategic Plan originally called for a rate increase of 3.6% in 2021).

The decline in electricity use negatively impacts department revenues, and City Light projects a \$55 million revenue shortfall in 2021. In response, the utility will implement reductions of approximately 10% to the controllable operating budget. These reductions include limiting hiring to essential personnel and increasing the vacancy rate from 6% to 12%. Non-labor budgets will also be reduced throughout the department in areas like consulting services, training and travel, supplies and performance pay. City Light prioritized maintaining essential services and customer-driven work, consequently, these reductions will not impact critical utility functions.

Capital program spending is also reduced in 2021 as numerous ongoing project budgets are temporarily decreased. Spending is restored in future years and several new projects are added, leading to a six-year capital budget increase of 3.5%, for a total of \$2.29 billion. The most significant project increase is for the Pole Replacement project. This additional funding will accelerate the replacement of City Light's wooden poles that have reached the end of their serviceable life and will help ensure the safety and reliability of the electrical system. The capital budget also funds the Transportation Electrification plan that expands electric vehicle programming and helps build infrastructure for light, medium and heavy-duty vehicles including ferries, buses and semi-trucks. For more detailed information on the capital program, please see the 2021-2026 Proposed Capital Improvement Program.

To support the capital program and other eligible City Light costs, the 2021 Proposed Budget anticipates a 2021 bond issue of approximately \$200 million.

City Light currently has a 3% surcharge in place (surcharges are automatically triggered as part of the Rate Stabilization Account to ensure that there are adequate reserves to protect against wholesale revenue fluctuations). Wholesale revenue forecasts as of September 2020 indicate that 1.5% of this surcharge will be lifted in early 2021 and that the final 1.5% will be lifted later in the spring. Actual surcharge action will depend on market prices, winter snowpack and runoff conditions.

# Seattle City Light

## Incremental Budget Changes

### Seattle City Light

	2021 Budget	FTE
<b>Total 2021 Beginning Budget</b>	<b>1,486,604,311</b>	<b>1792.80</b>
<b>Baseline</b>		
Net-Zero Transfers to Align with Central Cost Manual	-	-
Citywide Adjustments for Standard Cost Changes	(1,066,555)	-
Reset Fund Balance Annual Adjustment	-	-
<b>Proposed Operating</b>		
O&M Labor Reductions	(12,000,000)	-
O&M Controllable Non-Labor Reductions	(17,534,810)	-
Deferred O&M transferred to Transportation Electrification	(3,980,000)	-
<b>Proposed Capital</b>		
Accelerated Pole Replacement Program	7,200,000	-
Transportation Electrification	3,980,000	-
Transmission Tower Refurbishment	3,177,000	-
Annual Capital Spending Adjustments	(84,204,293)	-
<b>Proposed Technical</b>		
SCL-Revenue 2021-2022	-	-
Leadership and Administration BSL Consolidation	-	-
Technical Adjustments	(24,179,598)	-
Base Budget Adjustments for Personnel Costs	(238,748)	-
DEPT-Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$(128,847,004)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$1,357,757,307</b>	<b>1792.80</b>

## Description of Incremental Budget Changes

### Baseline

#### Net-Zero Transfers to Align with Central Cost Manual

Expenditures -

This net-zero adjustment aligns the base budget central rate accounts with the Central Cost Manual.

#### Citywide Adjustments for Standard Cost Changes

# Seattle City Light

Expenditures \$(1,066,555)

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

## Reset Fund Balance Annual Adjustment

Revenues \$(319,073,740)

Each year, department revenues include an adjustment for either the use of, or the contribution to their fund balance. This baseline budget adjustment zeroes out the 2020 Adopted Budget fund balance adjustment to prepare for the 2021 adjustment.

## Proposed Operating

### O&M Labor Reductions

Expenditures \$(12,000,000)

This one-time adjustment captures savings in labor costs as the department limits hiring to essential positions only and increases its vacancy rate from 6% to 12%. The restricted hiring will be managed to limit impacts to essential services and customer-driven work.

### O&M Controllable Non-Labor Reductions

Expenditures \$(17,534,810)

This one-time adjustment carries forward the non-labor reductions identified in 2020. The cuts reduce \$9.5 million (or 34%) of the consulting budget; \$3.1 million (100%) of the incentive pay budget; \$2.7 million (9%) of the conservation incentives budget; \$1.2 million (5%) of the services budget; and \$1.9 million (12%) of the materials and supply budget. The conservation incentives reduction brings that budget in line with previous actual spending; the department will still meet their conservation targets established under I-937. Over the past three years, energy savings have averaged 132% of the target.

### Deferred O&M transferred to Transportation Electrification

Expenditures \$(3,980,000)

Approximately half of the funding in the six-year capital program for the Transportation Electrification project comes from the deferred O&M account in City Light's operating budget (this resource can be amortized but is only for non-tangible assets). This adjustment reduces the budget in the deferred O&M account; the project increase occurs in separate capital budget request.

## Proposed Capital

### Accelerated Pole Replacement Program

Expenditures \$7,200,000

This change request adds \$7.2 million in 2021 (a total of \$106.4 million from 2021-2026) to fund the Accelerated Pole Replacement Program. After 26 poles came down on East Marginal Way in April 2019, an investigation noted that the classifications used for determining when poles need replaced was overly broad which limited City Light's ability to effectively prioritize replacements. Pole evaluation categories have been updated and expanded, and more poles than originally anticipated are now scheduled for replacement based on an analysis of pole strength. This

# Seattle City Light

funding provides for the replacement of approximately 1,000 poles in 2021, and 1,500 from 2022 through 2026 (City Light owns about 91,000 wooden poles).

## Transportation Electrification

Expenditures \$3,980,000

This item adds \$3.9 million in funding in 2021 for transportation electrification projects (total funding from 2021-2026 is \$55.8 million). This project funds the capital engineering support, equipment, installation services, and/or construction services to deliver new transportation electrification pilots, projects and scalable programs. These investments in City Light's service territory will be targeted toward: electrification infrastructure for light, medium, and heavy-duty electric vehicles (including transit, commercial, government and non-profit fleets, delivery vehicles, personal vehicles and freight vehicles); electrification infrastructure for ferry and port systems; and additional infrastructure supporting the development, coordination, or integration of these systems.

## Transmission Tower Refurbishment

Expenditures \$3,177,000

This adjustment adds \$3,177,000 to begin work on the steel transmission towers identified for corrosion treatment as part of the mandatory work performed under the FERC Skagit Project Relicensing agreement. The scope of work includes performing the necessary engineering design for the structural repairs on towers that have severe corrosion, and for performing the field repair work and/or corrosion control coating applications on towers that were identified from previous engineering inspections.

## Annual Capital Spending Adjustments

Expenditures \$(84,204,293)

This annual adjustment reprioritizes funding in the capital program and aligns budgets with the most up-to-date information on planned project spending. For more details on the capital program please see the 2021-2026 Proposed CIP book.

## Proposed Technical

### SCL-Revenue 2021-2022

Revenues \$(20,717,526)

This annual adjustment aligns City Light revenue accounts with the financial forecast used for the 2021 Proposed Budget.

### Leadership and Administration BSL Consolidation

Expenditures -

To better align with the BSL and project structure across the City, City Light is consolidating their Leadership and Administration BSLs into one. Previously, City Light had separate Leadership and Administration BSLs for Human Resources, the General Manager, Finance, and Facilities related expenses. As part of this consolidation, the General Manager portion of the Customer Service BSL, as well as all of the Financial Services and Facilities & Oversight BSLs, will be consolidated into one Leadership & Administration BSL.

### Technical Adjustments

Expenditures \$(24,179,598)

## Seattle City Light

This annual technical change aligns various operating accounts with the projected spending. The most significant changes this year are the reduction in long-term purchased power costs due to the anticipated decline in load, and lower-than-anticipated debt-service payments due to favorable interest rates.

### Base Budget Adjustments for Personnel Costs

Expenditures \$(238,748)

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### DEPT-Balancing

Revenues \$264,561,128

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

# Seattle City Light

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>SCL - BC-CL-W - Financial Services - CIP</b>			
41000 - Light Fund	1,991,880	-	-
<b>Total for BSL: BC-CL-W</b>	<b>1,991,880</b>	<b>-</b>	<b>-</b>
<b>SCL - BC-CL-X - Power Supply - CIP</b>			
41000 - Light Fund	87,515,482	116,371,639	92,943,393
<b>Total for BSL: BC-CL-X</b>	<b>87,515,482</b>	<b>116,371,639</b>	<b>92,943,393</b>
<b>SCL - BC-CL-Y - Transmission and Distribution - CIP</b>			
41000 - Light Fund	161,842,495	147,563,829	174,310,214
<b>Total for BSL: BC-CL-Y</b>	<b>161,842,495</b>	<b>147,563,829</b>	<b>174,310,214</b>
<b>SCL - BC-CL-Z - Customer Focused - CIP</b>			
41000 - Light Fund	105,103,109	114,113,679	94,561,574
<b>Total for BSL: BC-CL-Z</b>	<b>105,103,109</b>	<b>114,113,679</b>	<b>94,561,574</b>
<b>SCL - BO-CL-A - Leadership and Administration</b>			
41000 - Light Fund	11,654,661	8,565,429	69,488,798
<b>Total for BSL: BO-CL-A</b>	<b>11,654,661</b>	<b>8,565,429</b>	<b>69,488,798</b>
<b>SCL - BO-CL-C - Customer Service</b>			
41000 - Light Fund	78,315,019	29,143,428	48,023,682
<b>Total for BSL: BO-CL-C</b>	<b>78,315,019</b>	<b>29,143,428</b>	<b>48,023,682</b>
<b>SCL - BO-CL-D - Debt Services</b>			
41000 - Light Fund	227,424,569	240,913,369	237,513,203
<b>Total for BSL: BO-CL-D</b>	<b>227,424,569</b>	<b>240,913,369</b>	<b>237,513,203</b>
<b>SCL - BO-CL-E - Power System Operations and Asset Management O&amp;M</b>			
41000 - Light Fund	22,032,574	33,561,494	41,764,853
<b>Total for BSL: BO-CL-E</b>	<b>22,032,574</b>	<b>33,561,494</b>	<b>41,764,853</b>
<b>SCL - BO-CL-F - Leadership and Administration - Financial Services O&amp;M</b>			
41000 - Light Fund	7,603,368	6,338,763	-
<b>Total for BSL: BO-CL-F</b>	<b>7,603,368</b>	<b>6,338,763</b>	<b>-</b>
<b>SCL - BO-CL-G - Generation Operations and Engineering O&amp;M</b>			
41000 - Light Fund	27,378,166	30,401,835	29,570,112
<b>Total for BSL: BO-CL-G</b>	<b>27,378,166</b>	<b>30,401,835</b>	<b>29,570,112</b>

## Seattle City Light

### SCL - BO-CL-L - Long Term Purchased Power

41000 - Light Fund	284,908,555	307,722,319	276,523,694
<b>Total for BSL: BO-CL-L</b>	<b>284,908,555</b>	<b>307,722,319</b>	<b>276,523,694</b>

### SCL - BO-CL-N - Leadership and Administration - General Expense

41000 - Light Fund	33,146,667	54,778,126	-
<b>Total for BSL: BO-CL-N</b>	<b>33,146,667</b>	<b>54,778,126</b>	<b>-</b>

### SCL - BO-CL-O - Leadership and Administration - Facilities and Oversight

41000 - Light Fund	-	10,871,454	-
<b>Total for BSL: BO-CL-O</b>	<b>-</b>	<b>10,871,454</b>	<b>-</b>

### SCL - BO-CL-P - Energy Innovation and Resources O&M

41000 - Light Fund	12,207,157	67,134,933	23,443,814
<b>Total for BSL: BO-CL-P</b>	<b>12,207,157</b>	<b>67,134,933</b>	<b>23,443,814</b>

### SCL - BO-CL-Q - Taxes

41000 - Light Fund	103,379,486	108,556,535	107,361,424
<b>Total for BSL: BO-CL-Q</b>	<b>103,379,486</b>	<b>108,556,535</b>	<b>107,361,424</b>

### SCL - BO-CL-S - Short Term Purchased Power

41000 - Light Fund	51,347,746	40,408,243	45,410,408
<b>Total for BSL: BO-CL-S</b>	<b>51,347,746</b>	<b>40,408,243</b>	<b>45,410,408</b>

### SCL - BO-CL-T - Transmission and Distribution O&M

41000 - Light Fund	74,146,856	99,692,015	99,208,368
<b>Total for BSL: BO-CL-T</b>	<b>74,146,856</b>	<b>99,692,015</b>	<b>99,208,368</b>

### SCL - BO-CL-V - Environmental Affairs O&M

41000 - Light Fund	15,065,042	16,853,892	17,633,770
<b>Total for BSL: BO-CL-V</b>	<b>15,065,042</b>	<b>16,853,892</b>	<b>17,633,770</b>

<b>Department Total</b>	<b>1,305,062,832</b>	<b>1,432,990,982</b>	<b>1,357,757,307</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>1,791.30</b>	<b>1,792.80</b>	<b>1,792.80</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Budget Summary by Fund Seattle City Light

	2019 Actuals	2020 Adopted	2021 Proposed
41000 - Light Fund	1,305,062,832	1,432,990,982	1,357,757,307
<b>Budget Totals for SCL</b>	<b>1,305,062,832</b>	<b>1,432,990,982</b>	<b>1,357,757,307</b>



# Seattle City Light

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
331000	Direct Federal Grants	593,353	-	-
331240	Bpa Revenues	3,737,889	9,000,000	5,250,000
332020	Build America Bonds Subsidy Pa	6,010,665	5,970,262	5,994,447
343020	Services For Others-Nonop	8,550,434	7,363,014	8,530,183
343030	Electric Sales-Consumers	903,800,955	954,831,606	895,065,200
343050	Interchange Power To	86,879,444	70,945,354	101,283,585
343100	Other Electric Service Rev	2,246,505	2,339,841	2,511,226
360010	Investment Interest	10,731,157	8,638,457	8,878,039
360220	Interest Earned on Delinquent A	3,147,502	2,913,337	3,499,080
360320	Rent from Operating Property	2,334,461	2,819,868	2,940,386
360350	Other Rents & Use Charges	13,592,286	5,820,720	7,798,545
374000	Cap Contr Fed/State Grants	373,909	115,660	77,514
393010	Contributions In Aid Of Constr	63,798,092	42,005,439	51,367,920
395010	Sales Of Land & Buildings	1,697,737	1,150,096	-
<b>Total Revenues for: 41000 - Light Fund</b>		<b>1,107,494,388</b>	<b>1,113,913,652</b>	<b>1,093,196,125</b>
400000	Use of/Contribution to Fund Balance	197,568,444	319,077,330	264,561,182
<b>Total Resources for:41000 - Light Fund</b>		<b>1,305,062,832</b>	<b>1,432,990,982</b>	<b>1,357,757,307</b>
<b>Total SCL Resources</b>		<b>1,305,062,832</b>	<b>1,432,990,982</b>	<b>1,357,757,307</b>

# Seattle City Light

## Appropriations by Budget Summary Level and Program

### SCL - BC-CL-W - Financial Services - CIP

The purpose of the Financial Services - 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, and the development and implementation of large software applications. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
FINANCE AND IT SYSTEMS	1,991,880	-	-
<b>Total</b>	<b>1,991,880</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	10.71	10.71	-

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

### SCL - 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 license, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
BOUNDARY	38,374,342	51,276,288	41,849,396
CEDAR FALLS - TOLT	4,595,502	5,678,484	6,700,201
FLEETS AND FACILITIES	15,873,424	25,718,153	20,371,010
POWER SUPPLY OTHER	8,714,597	3,877,400	2,235,428
SKAGIT	19,957,616	29,821,313	21,787,358
<b>Total</b>	<b>87,515,482</b>	<b>116,371,639</b>	<b>92,943,393</b>
Full-time Equivalents Total*	73.26	74.26	74.26

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

The following information summarizes the programs in Power Supply - CIP Budget Summary Level:

#### **BOUNDARY**

The Boundary program funds the capital costs for the Boundary physical generating plant and associated regulatory requirements.

## Seattle City Light

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
BOUNDARY	38,374,342	51,276,288	41,849,396
Full Time Equivalents Total	22.04	23.04	23.04

### **CEDAR FALLS - TOLT**

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CEDAR FALLS - TOLT	4,595,502	5,678,484	6,700,201
Full Time Equivalents Total	5.72	5.72	5.72

### **FLEETS AND FACILITIES**

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
FLEETS AND FACILITIES	15,873,424	25,718,153	20,371,010
Full Time Equivalents Total	11.36	11.36	11.36

### **POWER SUPPLY OTHER**

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
POWER SUPPLY OTHER	8,714,597	3,877,400	2,235,428
Full Time Equivalents Total	8.56	8.56	8.56

### **SKAGIT**

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
SKAGIT	19,957,616	29,821,313	21,787,358
Full Time Equivalents Total	25.57	25.57	25.57

# Seattle City Light

## SCL - BC-CL-Y - Transmission and Distribution - CIP

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
DISTRIBUTION OTHER	10,353,778	19,617,108	21,412,396
NETWORK	41,663,318	27,720,013	26,713,358
RADIAL	55,678,175	64,221,417	81,227,390
SUBSTATIONS	41,612,146	27,562,663	28,519,766
TRANSMISSION	12,535,078	8,442,628	16,437,304
<b>Total</b>	<b>161,842,495</b>	<b>147,563,829</b>	<b>174,310,214</b>
Full-time Equivalents Total*	158.06	160.06	160.06

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

The following information summarizes the programs in Transmission and Distribution - CIP Budget Summary Level:

### **DISTRIBUTION OTHER**

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
DISTRIBUTION OTHER	10,353,778	19,617,108	21,412,396
Full Time Equivalents Total	10.09	10.09	10.09

### **NETWORK**

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
NETWORK	41,663,318	27,720,013	26,713,358
Full Time Equivalents Total	29.30	29.30	29.30

### **RADIAL**

## Seattle City Light

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
RADIAL	55,678,175	64,221,417	81,227,390
Full Time Equivalents Total	69.57	71.57	71.57

### SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
SUBSTATIONS	41,612,146	27,562,663	28,519,766
Full Time Equivalents Total	39.04	39.04	39.04

### TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
TRANSMISSION	12,535,078	8,442,628	16,437,304
Full Time Equivalents Total	10.06	10.06	10.06

### **SCL - BC-CL-Z - Customer Focused - CIP**

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
CUSTOMER AND BILLING	832,166	603,918	107,335
CUSTOMER IT SYSTEMS	-	1,957,029	1,829,581
CUSTOMER OTHER	1,475,927	330,095	-
LOCAL JURISDICTIONS	12,820,928	22,288,874	13,313,719
SERVICE CONNECTIONS	74,950,535	60,446,156	59,548,500
TRANSPORTATION RELOCATIONS	15,023,553	28,487,607	19,762,439
<b>Total</b>	<b>105,103,109</b>	<b>114,113,679</b>	<b>94,561,574</b>
Full-time Equivalents Total*	56.82	61.82	72.53

# Seattle City Light

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

The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

## CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CUSTOMER AND BILLING	832,166	603,918	107,335

## CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CUSTOMER IT SYSTEMS	-	1,957,029	1,829,581
Full Time Equivalents Total	-	-	10.71

## CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CUSTOMER OTHER	1,475,927	330,095	-
Full Time Equivalents Total	0.13	0.13	0.13

## LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
LOCAL JURISDICTIONS	12,820,928	22,288,874	13,313,719
Full Time Equivalents Total	5.32	10.32	10.32

## SERVICE CONNECTIONS

## Seattle City Light

The Service Connections program funds the capital costs of customer service connections and meters.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
SERVICE CONNECTIONS	74,950,535	60,446,156	59,548,500
Full Time Equivalents Total	42.66	42.66	42.66

### TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
TRANSPORTATION RELOCATIONS	15,023,553	28,487,607	19,762,439
Full Time Equivalents Total	8.71	8.71	8.71

### **SCL - BO-CL-A - Leadership and Administration**

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

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
ADMIN SVS ADMIN O&M	21,116,800	-	-
CITY ALLOCATIONS	-	-	64,478,959
DEPARTMENT WIDE COSTS	-	-	46,093,273
Indirect Cost Recovery	-	-	(111,554,271)
Indirect Cost Recovery Offset	(9,462,139)	(6,124,295)	-
PEOPLE AND CULTURE ADMIN O&M	-	14,689,724	(64,566)
Pooled Benefits and PTO	-	-	70,535,403
<b>Total</b>	<b>11,654,661</b>	<b>8,565,429</b>	<b>69,488,798</b>
Full-time Equivalents Total*	90.17	90.17	218.50

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

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

# Seattle City Light

## ADMIN SVS ADMIN O&M

The Administrative Services O&M program funds the O&M costs for employee and management support services. These including safety programs, organizational development, training, administrative support, and labor relations.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
ADMIN SVS ADMIN O&M	21,116,800	-	-
Full Time Equivalents Total	90.17	-	-

## CITY ALLOCATIONS

The City Allocations program funds the costs for city services that are provided to the utility.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
CITY ALLOCATIONS	-	-	64,478,959

## DEPARTMENT WIDE COSTS

The Departmentwide Costs program funds departmentwide O&M services that support other programs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
DEPARTMENT WIDE COSTS	-	-	46,093,273
Full Time Equivalents Total	-	-	218.50

## Indirect Cost Recovery

The Indirect Cost Recovery program offsets the overhead costs applied to the capital programs in the Leadership & Administration - General Expense BSL.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Indirect Cost Recovery	-	-	(111,554,271)

## Indirect Cost Recovery Offset

The Indirect Cost Recovery program offsets the overhead costs applied to the capital programs in the Leadership & Administration - People and Culture BSL.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Indirect Cost Recovery Offset	(9,462,139)	(6,124,295)	-

## PEOPLE AND CULTURE ADMIN O&M



# Seattle City Light

The People and Culture Administration O&M program funds the O&M costs for employee and management support services. These including safety programs, organizational development, training, administrative support, and labor relations.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
PEOPLE AND CULTURE ADMIN O&M	-	14,689,724	(64,566)
Full Time Equivalents Total	-	90.17	-

## Pooled Benefits and PTO

The Pooled Benefits program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
Pooled Benefits and PTO	-	-	70,535,403

## SCL - BO-CL-C - Customer Service

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
CHIEF OF STAFF O&M	-	5,012,620	-
CUST COMM REG ADMIN O&M	7,404,497	-	-
CUST COMM REG OPS O&M	69,877,282	-	-
CUST COMM REG SECRTY G&A O&M	1,033,240	-	-
GENERAL MANAGER ADMIN O&M	-	6,863,070	(29,164)
GENERAL MANAGER OPS O&M	-	17,267,739	48,052,846
<b>Total</b>	<b>78,315,019</b>	<b>29,143,428</b>	<b>48,023,682</b>
Full-time Equivalents Total*	319.89	312.39	266.15

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

The following information summarizes the programs in Customer Service Budget Summary Level:

## CHIEF OF STAFF O&M

The Chief of Staff O&M program provides support for the Chief of Staff.

Expenditures/FTE	2019	2020	2021
	Actuals	Adopted	Proposed
CHIEF OF STAFF O&M	-	5,012,620	-

# Seattle City Light

## CUST COMM REG ADMIN O&M

The General Manager Administration O&M program provides administrative support for staff working in the areas of customer service, communication, and governmental affairs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
CUST COMM REG ADMIN O&M	7,404,497	-	-
Full Time Equivalents Total	46.24	-	-

## CUST COMM REG OPS O&M

The General Manager Operations O&M program provides the operational support to carry out the customer service and communications functions.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
CUST COMM REG OPS O&M	69,877,282	-	-
Full Time Equivalents Total	273.65	-	-

## CUST COMM REG SECRY G&A O&M

The Chief of Staff O&M program provides support for the Chief of Staff.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
CUST COMM REG SECRY G&A O&M	1,033,240	-	-

## GENERAL MANAGER ADMIN O&M

The General Manager Administration O&M program provides administrative support for staff working in the areas of customer service, communication, and governmental affairs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
GENERAL MANAGER ADMIN O&M	-	6,863,070	(29,164)
Full Time Equivalents Total	-	46.24	-

## GENERAL MANAGER OPS O&M

The General Manager Operations O&M program provides the operational support to carry out the customer service and communications functions.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
GENERAL MANAGER OPS O&M	-	17,267,739	48,052,846
Full Time Equivalents Total	-	266.15	266.15

## Seattle City Light

### **SCL - BO-CL-D - Debt Services**

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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
DEBT SVS OPS	227,424,569	240,913,369	237,513,203
<b>Total</b>	<b>227,424,569</b>	<b>240,913,369</b>	<b>237,513,203</b>

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

### **SCL - BO-CL-E - Power System Operations and Asset Management O&M**

The purpose of the Power System Operations, and Asset Management O&M Budget Summary Level is to provide support for the asset management and power system functions.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ENG & TECH INNOVTN ADMIN O&M	8,533,648	-	-
ENG AND TECH INNOVTN OPS O&M	13,498,926	-	-
SYS OPS & ASSET MGMT ADMIN O&M	-	9,217,781	17,374,559
SYS OPS & ASSET MGMT OPS O&M	-	24,343,713	24,390,294
<b>Total</b>	<b>22,032,574</b>	<b>33,561,494</b>	<b>41,764,853</b>
Full-time Equivalents Total*	219.00	219.00	219.00

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

*The following information summarizes the programs in Power System Operations and Asset Management O&M Budget Summary Level:*

#### **ENG & TECH INNOVTN ADMIN O&M**

The Power System Operations and Asset Management O&M program funds the administrative work associated with asset management and system operations.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ENG & TECH INNOVTN ADMIN O&M	8,533,648	-	-
Full Time Equivalents Total	117.66	-	-

#### **ENG AND TECH INNOVTN OPS O&M**

## Seattle City Light

The Power System Operations and Asset Management O&M program funds the operational work associated with asset management and system operations.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
ENG AND TECH INNOVTN OPS O&M	13,498,926	-	-
Full Time Equivalents Total	101.34	-	-

### SYS OPS & ASSET MGMT ADMIN O&M

The Power System Operations and Asset Management Administration O&M program funds the administrative work associated with asset management and system operations.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
SYS OPS & ASSET MGMT ADMIN O&M	-	9,217,781	17,374,559
Full Time Equivalents Total	-	117.66	117.66

### SYS OPS & ASSET MGMT OPS O&M

The Power System Operations and Asset Management Operations O&M program funds the operational work associated with asset management and system operations.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
SYS OPS & ASSET MGMT OPS O&M	-	24,343,713	24,390,294
Full Time Equivalents Total	-	101.34	101.34

### **SCL - BO-CL-F - Leadership and Administration - Financial Services O&M**

The purpose of the Leadership and Administration - Financial Services O&M Budget Summary Level is to manage the utility's financial health through planning and provision of information to make financial decisions. Information technology services are also provided through this Budget Summary Level to support systems and applications used throughout the utility.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
FINANCIAL SERVICES O&M	17,065,507	12,282,783	-
Indirect Cost Recovery Offset	(9,462,139)	(5,944,020)	-
<b>Total</b>	<b>7,603,368</b>	<b>6,338,763</b>	<b>-</b>
Full-time Equivalents Total*	81.09	81.09	-

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

*The following information summarizes the programs in Leadership and Administration - Financial Services O&M Budget Summary Level:*

# Seattle City Light

## FINANCIAL SERVICES O&M

The Financial Services O&M program funds the O&M work required to manage the utility's financial planning, financial reporting, risk mitigation, and information technology systems and applications.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
FINANCIAL SERVICES O&M	17,065,507	12,282,783	-
Full Time Equivalent Total	81.09	81.09	-

## Indirect Cost Recovery Offset

The Indirect Cost Recovery program offsets the overhead costs applied to the capital programs in the Leadership & Administration - Financial Services O&M BSL.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Indirect Cost Recovery Offset	(9,462,139)	(5,944,020)	-

## **SCL - BO-CL-G - Generation Operations and Engineering O&M**

The purpose of the Generation Operations and Engineering O&M Budget Summary Level is to provide power to City Light customers by engineering and operating the power production facilities in a clean, safe, efficient, and reliable manner. The utility's power production engineering and generation operations are included in this Budget Summary Level.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
GENERATION OPS & ENG ADMIN O&M	27,378,166	30,401,835	29,570,112
<b>Total</b>	<b>27,378,166</b>	<b>30,401,835</b>	<b>29,570,112</b>
Full-time Equivalent Total*	177.89	177.89	177.89

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

## Seattle City Light

### **SCL - BO-CL-L - Long Term Purchased Power**

The purpose of the Long-Term Purchased Power Budget Summary Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to meet the utility's long-term demand for power. This Budget Summary Level provides appropriations for planned transactions beyond 24 months in advance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
LONG TERM PURCH PWR OPS O&M	284,908,555	307,722,319	276,523,694
<b>Total</b>	<b>284,908,555</b>	<b>307,722,319</b>	<b>276,523,694</b>

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### **SCL - BO-CL-N - Leadership and Administration - General Expense**

The purpose of the Leadership and Administration - General Expense Budget Summary Level is to provide for the general expenses of the utility that, for the most part, are not directly attributable to a specific organizational unit. These expenditures include insurance, bond issue costs, bond maintenance fees, audit costs, Law Department legal fees, external legal fees, employee benefits (medical and retirement costs), industrial insurance costs, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CITY ALLOCATIONS	62,278,290	58,069,530	-
DEPARTMENT WIDE COSTS	8,484,751	21,988,427	-
Indirect Cost Recovery	-	(28,689,313)	-
Indirect Cost Recovery	(110,374,186)	-	-
Pooled Benefits and PTO	72,757,812	3,409,482	-
<b>Total</b>	<b>33,146,667</b>	<b>54,778,126</b>	<b>-</b>

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

*The following information summarizes the programs in Leadership and Administration - General Expense Budget Summary Level:*

#### **CITY ALLOCATIONS**

The City Allocations program funds the costs for city services that are provided to the utility.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CITY ALLOCATIONS	62,278,290	58,069,530	-

# Seattle City Light

## DEPARTMENT WIDE COSTS

The Departmentwide Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
DEPARTMENT WIDE COSTS	8,484,751	21,988,427	-

## Indirect Cost Recovery

The Indirect Cost Recovery program offsets the overhead costs applied to the capital programs in the Leadership & Administration - General Expense BSL.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Indirect Cost Recovery	(110,374,186)	(28,689,313)	-

## Pooled Benefits and PTO

The Pooled Benefits program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Pooled Benefits and PTO	72,757,812	3,409,482	-

## **SCL - BO-CL-O - Leadership and Administration - Facilities and Oversight**

The purpose of the Leadership and Administration - Facilities and Oversight Budget Summary Level is to provide security and facilities management, risk oversight, and compliance with NERC regulations. The utility's legal affairs functions are included in this Budget Summary Level.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
FACILITIES ADMIN O&M	-	10,871,454	-
<b>Total</b>	-	<b>10,871,454</b>	-
Full-time Equivalents Total*	-	1.00	-

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## SCL - BO-CL-P - Energy Innovation and Resources O&M

The purpose of the Energy Innovation and Resources 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CES DEF O&M	-	37,200,449	-
ENERGY INNOVATION & RESOURCES ADMIN	-	6,025,556	8,637,245
ENERGY INNOVATION & RESOURCES O&M	-	23,908,928	14,806,568
PWR MGT & STRATEGIC PLAN O&M	2,632,573	-	-
PWR MGT & STRATEGIC PLAN O&M	9,574,584	-	-
<b>Total</b>	<b>12,207,157</b>	<b>67,134,933</b>	<b>23,443,814</b>
Full-time Equivalents Total*	44.66	44.66	44.66

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

The following information summarizes the programs in Energy Innovation and Resources O&M Budget Summary Level:

### **CES DEF O&M**

The Customer Energy Solutions Deferred O&M program funds Deferred O&M costs for conservation incentives and other energy efficiency programs. The program provides a multi-year benefit to the utility and the O&M costs are deferred to align with the conservation benefits.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
CES DEF O&M	-	37,200,449	-

### **ENERGY INNOVATION & RESOURCES ADMIN**

The Energy Innovation and Resources Administration program funds administrative costs for power marketing, transportation electrification, solar and other technologies, demand-side conservation measures that offset the need for additional generation resources, and the monitoring of compliance with federal electric reliability standards.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ENERGY INNOVATION & RESOURCES ADMIN	-	6,025,556	8,637,245
Full Time Equivalents Total	-	16.30	16.30

### **ENERGY INNOVATION & RESOURCES O&M**



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The Energy Innovation and Resources O&M programs fund O&M costs for power marketing, transportation electrification, solar and other technologies, demand-side conservation measures that offset the need for additional generation resources, and the monitoring of compliance with federal electric reliability standards.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
ENERGY INNOVATION & RESOURCES O&M	-	23,908,928	14,806,568
Full Time Equivalents Total	-	28.36	28.36

### PWR MGT & STRATEGIC PLAN O&M

The Energy Innovation and Resources Administration program funds administrative costs for power marketing, transportation electrification, solar and other technologies, demand-side conservation measures that offset the need for additional generation resources, and the monitoring of compliance with federal electric reliability standards.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
PWR MGT & STRATEGIC PLAN O&M	12,207,157	-	-
Full Time Equivalents Total	44.66	-	-

### **SCL - BO-CL-Q - Taxes**

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
TAXES OPS O&M	103,379,486	108,556,535	107,361,424
<b>Total</b>	<b>103,379,486</b>	<b>108,556,535</b>	<b>107,361,424</b>

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### **SCL - BO-CL-S - Short Term Purchased Power**

The purpose of the Short-Term Purchased Power Budget Summary Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to manage the utility's short-term demand given the variability of hydroelectric power. This Budget Summary Level provides appropriations for planned transactions up to 24 months in advance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
SHORT TERM PURCH PWR OPS O&M	51,347,746	40,408,243	45,410,408
<b>Total</b>	<b>51,347,746</b>	<b>40,408,243</b>	<b>45,410,408</b>

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### **SCL - BO-CL-T - Transmission and Distribution O&M**

The purpose of the Transmission and Distribution O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's overhead and underground distribution systems, substations, and transmission systems. The utility's energy delivery engineering and customer operations functions are included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
TRANSMISSION & DIST ADMIN O&M	6,671,245	-	-
TRANSMISSION & DISTRIB ADMIN O&M	-	9,734,848	12,243,452
TRANSMISSION & DISTRIB FLEET O&M	-	15,965,832	16,635,600
TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M	-	73,991,335	70,329,316
XSMN & DIST FLEET 330 O&M	7,819,348	-	-
XSMN & DIST PWR DIST OPS O&M	59,656,264	-	-
<b>Total</b>	<b>74,146,856</b>	<b>99,692,015</b>	<b>99,208,368</b>
Full-time Equivalents Total*	508.75	508.75	508.75

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*The following information summarizes the programs in Transmission and Distribution O&M Budget Summary Level:*

#### **TRANSMISSION & DIST ADMIN O&M**

The Transmission & Distribution Administration O&M program funds the administrative work with City Light's overhead and underground distribution systems, substations and transmission systems.

## Seattle City Light

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
TRANSMISSION & DIST ADMIN O&M	6,671,245	-	-
Full Time Equivalents Total	103.65	-	-

### TRANSMISSION & DISTRIB ADMIN O&M

The Transmission & Distribution Administration O&M program funds the administrative work with City Light's overhead and underground distribution systems, substations and transmission systems.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
TRANSMISSION & DISTRIB ADMIN O&M	-	9,734,848	12,243,452
Full Time Equivalents Total	-	103.65	103.65

### TRANSMISSION & DISTRIB FLEET O&M

The Transmission & Distribution Fleet program funds fleet management and support for distribution, transmission and generation programs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
TRANSMISSION & DISTRIB FLEET O&M	-	15,965,832	16,635,600
Full Time Equivalents Total	-	81.94	81.94

### TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M

The Transmission & Distribution Power Distribution Operations O&M program funds the operation and maintenance of City Light's overhead and underground distribution systems; engineering of energy delivery; customer operation services such as metering, billing, and account management; substations; and transmission systems.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M	-	73,991,335	70,329,316
Full Time Equivalents Total	-	323.16	323.16

### XSMN & DIST FLEET 330 O&M

The Transmission & Distribution Fleet program funds fleet management and support for distribution, transmission and generation programs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
XSMN & DIST FLEET 330 O&M	7,819,348	-	-
Full Time Equivalents Total	81.94	-	-

### XSMN & DIST PWR DIST OPS O&M

# Seattle City Light

The Transmission & Distribution Power Distribution Operations O&M program funds the operation and maintenance of City Light's overhead and underground distribution systems; engineering of energy delivery; customer operation services such as metering, billing, and account management; substations; and transmission systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
XSMN & DIST PWR DIST OPS O&M	59,656,264	-	-
Full Time Equivalents Total	323.16	-	-

## **SCL - BO-CL-V - Environmental Affairs O&M**

The purpose of the Environmental Affairs O&M Budget Summary Level is to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Summary Level also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
ENVIRO AFFAIRS ADMIN O&M	8,042,853	8,997,178	10,052,374
ENVIRO AFFAIRS DEFERRED O&M	2,610,571	2,682,663	2,327,806
ENVIRO AFFAIRS OPS O&M	4,411,618	5,174,051	5,253,589
<b>Total</b>	<b>15,065,042</b>	<b>16,853,892</b>	<b>17,633,770</b>
Full-time Equivalents Total*	51.00	51.00	51.00

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The following information summarizes the programs in Environmental Affairs O&M Budget Summary Level:

### **ENVIRO AFFAIRS ADMIN O&M**

The Environmental Affairs Administration O&M program performs the administrative work associated with utility generation and the delivery of energy in an environmentally responsible manner. This program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
ENVIRO AFFAIRS ADMIN O&M	8,042,853	8,997,178	10,052,374
Full Time Equivalents Total	19.03	19.03	19.03

### **ENVIRO AFFAIRS DEFERRED O&M**

The Environmental Affairs Deferred O&M program funds the deferred O&M costs related to the utility's generation and the delivery of energy in an environmentally responsible manner. This

## Seattle City Light

program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ENVIRO AFFAIRS DEFERRED O&M	2,610,571	2,682,663	2,327,806
Full Time Equivalents Total	4.90	4.90	4.90

### ENVIRO AFFAIRS OPS O&M

The Environmental Affairs Operations O&M program performs operational work associated with utility generation and the delivery of energy in an environmentally responsible manner. This program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ENVIRO AFFAIRS OPS O&M	4,411,618	5,174,051	5,253,589
Full Time Equivalents Total	27.08	27.08	27.08



# Seattle Public Utilities

Mami Hara, General Manager & CEO

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## Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste and Water. The three utilities each have unique revenue sources and capital improvement projects but share many operations and administration activities within SPU and the City.

**Drainage and Wastewater:** The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. The drainage and wastewater systems include approximately 448 miles of separated sanitary sewers, 968 miles of combined sewers, 481 miles of storm drains, 68 pump stations, 85 permitted combined sewer overflow outfalls, 290 storm drain outfalls, 578 water quality structures, 295 drainage flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

**Solid Waste:** The Solid Waste Utility collects and processes recycling, compostables, and residential and commercial garbage to promote public health and safety, quality of life, and environmental stewardship. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment, and several closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment, and post-closure projects on landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables. The companies deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting and reducing waste generation. Solid Waste also works to keep Seattle clean, by targeting illegal dumping, automobile abandonment, graffiti removal and providing public litter cans and recycling bins across Seattle.

**Water:** The Water Utility provides reliable, clean, and safe water to more than 1.5 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas and provides wholesale water to 21 suburban water utilities and two interlocal associations for distribution to their customers. The Water Utility includes 1,800 miles of pipeline, 31 pump stations, 15 treated water reservoirs, three wells and 104,000 acres in two watersheds. The Utility builds, operates and maintains the City's water infrastructure to ensure system reliability, conserve and enhance the region's environmental resources and protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

SPU monitors its funds using financial targets and employs these metrics to communicate about the financial health of its utilities with the Mayor and City Council, Seattle residents and businesses, and the bond rating agencies. Financial performance metrics include net income; year-end cash balance; the amount of cash versus debt dedicated to the CIP; debt service coverage, which is the amount of cash available to pay annual debt service after day-to-day system expenses are paid; and, for the Drainage and Wastewater Fund, the debt to asset ratio. Due to strong financial management and a commitment on the part of elected officials to establishing prudent rates, SPU has some of the strongest bond ratings of any utility in the country. SPU's Water and Drainage and Wastewater bonds are rated one notch below the highest rating by both S&P (AA+) and Moody's (Aa1), while Solid Waste bonds, which traditionally are viewed as riskier by ratings agencies, are just slightly lower and still categorized as High-Grade High Quality bonds (AA and Aa3 from the two agencies, respectively). These high ratings help SPU sell revenue bonds to

## Seattle Public Utilities

fund infrastructure investments at the lowest costs possible. These lowered costs benefit the utilities and the rate payers they serve.

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	9,315,172	11,866,586	19,820,276
Other Funding - Operating	837,719,222	923,229,481	958,177,560
<b>Total Operations</b>	<b>847,034,394</b>	<b>935,096,067</b>	<b>977,997,836</b>
<b>Capital Support</b>			
Other Funding - Capital	160,097,837	416,412,005	420,467,259
<b>Total Capital</b>	<b>160,097,837</b>	<b>416,412,005</b>	<b>420,467,259</b>
<b>Total Appropriations</b>	<b>1,007,132,231</b>	<b>1,351,508,072</b>	<b>1,398,465,095</b>
Full-Time Equivalents Total*	1,414.55	1,433.30	1,440.30

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

### Budget Overview

The 2021 Proposed Budget for Seattle Public Utilities (SPU) maintains SPU's role of providing essential services to Seattle residents and businesses during this period of economic and public health challenges. As a result of the COVID-19 pandemic, SPU has worked to support customers in need of financial assistance and has provided crucial public hygiene services for the unsheltered population. Due to the pandemic, SPU has delayed until 2021 the adoption of the 2021-2026 Strategic Business Plan as well as a scheduled water rate ordinance and will keep 2021 water rates at their 2020 levels. SPU continues to support key initiatives and service levels identified in the 2018-2023 Strategic Business Plan. The 2021 Proposed Budget includes adjustments based on updated financial planning as well as changes reflected in capital planning. The net impact of these changes increases SPU's Proposed Budget by \$47 million.

#### Strategic Business Plan Overview

In 2017, the City adopted the 2018-2023 SPU Strategic Business Plan that guides the department's operations and investments for the six-year period from 2018-2023. A nine-member customer panel oversaw the development of the plan. The plan sets a transparent and integrated direction for all SPU utilities and contains projected six-year rate paths for water, drainage, wastewater, and solid waste lines of business. The adopted rate of growth across all lines of business, taking into account revised Solid Waste rates, is 5.0% annually.

In 2021, SPU anticipates submitting for adoption an updated 2021-2026 Strategic Business Plan. SPU will continue with programmatic reprioritization, efficiency improvements, and refinement of the CIP and operating budgets outlined here and in 2018-2023 plan to streamline utility services and deliver on regulatory requirements.

#### Drainage and Wastewater Highlights

The City adopted Drainage and Wastewater Rates in 2018 that reflected decreased expenditures in the Strategic



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Business Plan. Drainage rates will grow by 7.3% in 2021, while Wastewater rates will grow by 7.4%. New Drainage and Wastewater rates are slated for adoption in 2021. SPU wastewater rates include King County treatment rates that are passed through to customers. King County treatment rates are slated to increase by 4.5% in 2021 and 2022, 10.25% in 2023, and 0% in 2024.

### Efficiencies, Reductions, and Deferrals:

The 2021 Proposed Budget increases the Drainage and Wastewater Operations and Maintenance (O&M) budget by \$28.8 million relative to the 2020 Adopted. This reflects various technical changes related to taxes and fees, debt service, major service contracts, central costs, labor-related changes, and other miscellaneous changes.

The 2021-2026 Proposed CIP reduces the Drainage and Wastewater Fund budget by an overall \$27.3 million in 2021. This reflects updated project timelines and scope shifts as well as the strategic priorities of Seattle Public Utilities. Updates include:

- deferring \$29.9 million in costs associated with construction of Natural Drainage System projects and the Taylor Creek Restoration Project by shifting construction from 2021 to 2022;
- increasing by \$7.9 million funding for rehabilitation of sewer pipes, Combined Sewer Overflow (CSO) outfalls, sewer pump stations, and drainage infrastructure;
- increasing by \$3.7 million funding for the Ship Canal Water Quality Project due to an updated construction schedule.
- decreasing Shared Cost Projects by an overall \$9.2 million in 2021, with changes primarily coming from an increased \$5.4 million in Waterfront CSO project costs due to shifts from 2020 to 2021, and a \$13 million decrease from South Operations Center costs shifting from 2021 to 2022.

None of the efficiencies, reductions, or deferrals are expected to adversely affect services provided to customers or significantly change long-term goals of capital projects.

For more information on SPU's capital projects, please see the accompanying 2021-2026 Proposed CIP.

### **Water Utility Highlights**

The Water Utility delivers potable water directly to retail customers both inside the City and in adjacent areas. In 2019, retail customers provided about 74% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. SPU also delivers water to districts and agencies who then deliver water to their direct customers. This wholesaling of water represented about 20% of Water's operating revenues in 2019. The remaining revenue was generated by non-rate fees and other sources.

As a result of the COVID-19 pandemic, stay-at-home orders, and social distancing guidelines, consumption and revenue patterns have shifted dramatically during 2020. Since April, billed residential consumption and revenue have exceeded forecast by a considerable amount. Conversely, billed consumption and revenue for General Service (commercial and multifamily residential) have been well below forecast. The Water Line of Business has moved away from a period of intensive capital investment in new projects and is transitioning into maintenance and improvements of the existing transmission and distribution system. SPU will continue its efforts to complete reservoir retrofits and covering, water supply and asset preservation projects as detailed in the 2020-2025 Adopted CIP.

The City Council adopted Water Rates for retail customers in 2017 for the 2018, 2019 and 2020 rate period. Due to COVID-19, no water rate increase is planned for 2021. New water rates for 2022-2023 will be transmitted to Council for adoption in 2021 alongside the 2021-2026 Strategic Business Plan.

Changes to the Water Fund: The 2021 Proposed Budget decreases the Water O&M budget by \$504,322 compared to the 2020 Adopted Budget. This reflects various technical changes to taxes and fees, debt service, central costs, labor-related changes, and miscellaneous reductions.

The 2021 Proposed Budget and 2021-2026 Proposed CIP also reduce by \$3.3 million the Water Fund CORE and

# Seattle Public Utilities

Shared CIP budgets. These changes reflect:

- increasing funding for capital projects driven by demand (e.g. water tap installations that follow permit requests for new construction; and
- changes in funding for capital projects that have been shifted forward into 2021 or deferred to outyears. For more information on these changes, please see the accompanying 2021-2026 Proposed CIP.

For more information on these changes, please see the accompanying 2021-2026 Adopted CIP.

## Solid Waste Highlights

The Solid Waste Utility provides collection services to residents and businesses within Seattle. Financial support of this service is primarily generated through charges based on the amount of garbage collected from residential and commercial waste collection contracts. Solid Waste will pursue opportunities for efficiencies in service delivery as it continues to experience decreased demand for services as a result of its conservation efforts to reduce solid waste and increase recycling activity.

Solid Waste Utility Rates for the 2020, 2021, and 2022 period were legislated in 2019. Rates submitted for 2020-2022 were informed by the 2018-2023 Strategic Business Plan. The approved rates included increases of 3.0% in 2020, 2.9% in 2021, and 2.9% in 2022, for an average annual increase of 3.0% over the three-year period. This is below the average Solid Waste Rate path assumed in the 2018-2023 Strategic Business plan that assumed average annual increases of 3.4% over the same three-year period.

As a result of the COVID-19 pandemic and stay-at-home policies, solid waste tonnage and revenue in the residential sector has climbed, while tonnage and revenue in the commercial sector has fallen.

Changes to the Solid Waste Fund: The 2021 Proposed Budget increases the Solid Waste O&M budget by \$6.6 million compared to the 2020 Adopted Budget. These changes represent updated projections for taxes, debt service, major service contract payments, and labor and inflation-related increases. The 2021-2026 Proposed CIP includes a \$5.1 million reduction due to revised capital project spending plans. For more information on these changes, please see the accompanying 2021-2026 Proposed CIP.

## Shared Across All Enterprise Funds

SPU corporate functions including leadership and administration, project delivery, and customer service are shared across all three enterprise funds and allocated proportionally. These functions are included individually by fund and each line of business collects enough rate revenues to pay for these costs. Across all three Enterprise Funds, SPU will net reduce Shared CIP by \$16.5 million in 2021, representing shifting construction timelines, equipment purchases, and facility construction projects.

## General Fund

In addition to the three utility enterprise funds, SPU receives General Fund monies to support activities that go beyond direct utility service provision and support general government services. The General Fund portion of the SPU budget provides resources for:

- public hygiene services for the unsheltered, which includes shower trailers, portable toilets, and handwashing stations, first deployed in response to the COVID-19 pandemic and continuing in 2021;
- the Clean City Program, which addresses public blight issues in Seattle including public litter, illegal dumping, graffiti on public property, and litter issues related to unsanctioned homeless encampments;
- the Trees for Seattle Program (previously called ReLeaf), which works to maintain and increase the urban tree canopy in Seattle; and
- general government functions like maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the city.

Programmatic increases: The 2021 Adopted Budget adds approximately \$6.4 million to the SPU General Fund

## Seattle Public Utilities

budget. Most of this represents the Public Hygiene Program, which was expedited and augmented to respond to the COVID-19 pandemic. \$57,000 represents funding for the Recreational Vehicle Remediation Pilot Program.

Existing Homelessness Programs: The 2021 Proposed Budget includes funding for SPU to continue three programs related to homelessness issues in Seattle. These programs included the Encampment Bag Program, the Litter Abatement Program, and the Needle Program. Under these programs, SPU provides trash removal from encampments, removes litter from the public right-of-way in neighborhoods affected by unsanctioned homeless encampments, removes used needles from the public right-of-way, and installs and services public needle disposal boxes throughout Seattle. Since first implementing the programs as pilots in 2017, service levels have expanded. The 2021 Proposed Budget maintains these expanded service levels. The budget also continues the ongoing pilot program to reduce trash and litter from illegally parked recreational vehicles (RVs) in the public right-of-way or on Seattle Parks and Recreation property.

General Fund reductions: Per guidance to City departments to reduce General Fund budgets in response to severe forecasted revenue shortfalls, the 2021 Proposed Budget includes \$206,805 in reductions to Clean City, primarily for staffing costs.

### Incremental Budget Changes

#### Seattle Public Utilities

	2021 Proposed Budget	FTE
<b>2021 Beginning Budget</b>	<b>1,389,172,863</b>	<b>1433.30</b>
<b>Baseline</b>		
Adjustments to Align Central Costs	-	-
AWI Adjustments	(757,441)	-
Adjustment for One-Time Budget Changes	-	-
Revenues	-	-
<b>Proposed Operating</b>		
General Fund - Public Hygiene Program	6,300,460	-
General Fund - Reductions	(206,805)	-
General Fund - RV Remediation	57,000	-
Transfer of Encampment Cleanup Contract to Seattle Public Utilities	1,313,229	-
<b>Proposed Capital</b>		
Drainage and Wastewater Capital Changes	(27,324,063)	-
Solid Waste Capital Changes	(3,892,603)	-
Technology Capital Changes	900,999	-
Water Capital Changes	(3,293,869)	-
<b>Proposed Technical</b>		
Shared - Technical Adjustment	35,371,831	-
Technical Adjustments Related to 2020Q3 IT Staff Transfer	823,494	7.00

# Seattle Public Utilities

Total Incremental Changes	\$9,292,232	7.00
Total 2021 Proposed Budget	\$1,398,465,095	1440.30

## Description of Incremental Budget Changes

### Baseline

#### Adjustments to Align Central Costs

Expenditures -

This item shifts administrative and overhead costs across accounts to align costs with City of Seattle's Central Cost Manual.

#### AWI Adjustments

Expenditures \$(757,441)

Adjustment for no Annual Wage Increase (AWI) citywide for non-represented APEX/SAM (executive, strategic advisor, and manager) positions in 2021.

#### Adjustment for One-Time Budget Changes

Revenues \$(306,143,408)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

#### Revenues

Revenues \$345,146,741

### Proposed Operating

#### General Fund - Public Hygiene Program

Expenditures \$6,300,460

This item increases General Fund (GF) appropriation by \$6,300,460 in 2021 in the Utility Services and Operations BSL to pay for the ongoing costs related to the City's comprehensive Public Hygiene Program, which was augmented to respond to the COVID-19 pandemic. The program consists of portable toilets, handwashing stations, and mobile shower trailers situated throughout Seattle, and includes a funding for Hygiene Services for the unsheltered originally budgeted in the Human Services Department.

#### General Fund - Reductions

Expenditures \$(206,805)

This item decreases the General Fund (GF) appropriation by \$206,805 in 2021 in the Utility Services and Operations BSL. Reductions are to temporary staff support and overtime associated with the Clean City body of work. These cuts represent roughly 2 percent of the Clean City budget and are not expected to have significant impacts.

#### General Fund - RV Remediation

Expenditures \$57,000

# Seattle Public Utilities

This item increases the General Fund (GF) appropriation by \$57,000 in 2021 in the Utility Services and Operations BSL to pay for increased RV remediation costs associated with reductions in the Seattle Department of Transportation (SDOT) 2021 proposed budget.

## **Transfer of Encampment Cleanup Contract to Seattle Public Utilities**

Expenditures \$1,313,229

This item transfers the funding used to support encampment trash and biowaste clean up from Finance and Administrative Services (FAS) to Seattle Public Utilities (SPU). Moving this contract consolidates encampment cleanup programming and oversight for the City of Seattle in SPU. There are no service level impacts, and no overall change to City costs.

## **Proposed Capital**

### **Drainage and Wastewater Capital Changes**

Expenditures \$(27,324,063)

This item decreases the Drainage and Wastewater Fund (DWF) by \$27.3 million in 2021 and increases by \$3.3 million in 2022 across all BCLs. These changes reflect updated project timelines and scope shifts and reflects the strategic priorities of Seattle Public Utilities.

### **Solid Waste Capital Changes**

Expenditures \$(3,892,603)

This item decreases the Solid Waste Fund by \$3.9 million in 2021 and increases by \$17.3 million in 2022 across all Capital Budget Control Levels (BCLs). This shifts various project costs between years for a total addition of \$19.7 million over the six-year CIP from 2021-2026.

### **Technology Capital Changes**

Expenditures \$900,999

This item increases the Technology Capital Improvement Program (CIP) by \$901,000 in 2021. This increase will impact the Water, Drainage and Wastewater, and Solid Waste funds. The total increase for the 6-year period is \$10,951,000.

### **Water Capital Changes**

Expenditures \$(3,293,869)

This item decreases the Water Fund Core and Shared CIP by \$3,293,653 in 2021. There will be a continued focus is on asset management for distribution and transmission pipes, water system impacts associated with the various Seattle and regional transportation projects, and upgrades to water system facilities such as operation buildings.

## **Proposed Technical**

### **Shared - Technical Adjustment**

Expenditures \$35,371,831

This item adjusts various O&M BSLs in the Water Fund (WF), Drainage and Wastewater Fund (DWF), Solid Waste Fund (SWF) and General Fund (GF) for a net increase of approximately \$35.4 million in 2021. The main drivers of change are updated projections for taxes, debt service, major service contract payments, and labor and inflation-related increases.

# Seattle Public Utilities

The adjustments included in this request and the overall SPU budget are consistent with the draft 2021-2026 Strategic Business Plan that will be submitted for approval in 2021.

## Technical Adjustments Related to 2020Q3 IT Staff Transfer

Expenditures	\$823,494
Position Allocation	7.00

This item increases various BSLs in the Water Fund (WF), Drainage and Wastewater Fund (DWF), and Solid Waste Fund (SWF) to reflect ongoing costs related to the transfer of seven positions from the Seattle Information Technology Department (ITD) to SPU in the 2020 3rd Quarter Supplemental Budget. Five of the positions will support the Utility's SCADA program, and two of the positions will support the Utility's Financial Management Systems group that maintains SPU's side systems. SPU and ITD have entered into MOAs that govern the management of these positions in 2020.

SPU and ITD agreed to transfer the SCADA positions prior to ITD completing its budget and associated internal rate allocations for 2021 and 2022. However, SPU and ITD agreed to transfer the Financial Management Systems positions after ITD finalized its rate allocations. SPU will pay the ITD allocations in full in 2021. At the end of 2021, the Departments will meet to true up costs and will reconcile the difference at that time. The SPU 2022 Proposed Budget will include the costs for these positions in full.

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>SPU - BC-SU-C110B - Distribution</b>			
43000 - Water Fund	28,969,564	34,136,663	31,095,001
<b>Total for BSL: BC-SU-C110B</b>	<b>28,969,564</b>	<b>34,136,663</b>	<b>31,095,001</b>
<b>SPU - BC-SU-C120B - Transmission</b>			
43000 - Water Fund	2,127,355	15,612,322	20,129,412
<b>Total for BSL: BC-SU-C120B</b>	<b>2,127,355</b>	<b>15,612,322</b>	<b>20,129,412</b>
<b>SPU - BC-SU-C130B - Watershed Stewardship</b>			
43000 - Water Fund	516,171	1,289,569	298,356
<b>Total for BSL: BC-SU-C130B</b>	<b>516,171</b>	<b>1,289,569</b>	<b>298,356</b>
<b>SPU - BC-SU-C140B - Water Quality &amp; Treatment</b>			
43000 - Water Fund	438,639	9,525,000	13,214,127
<b>Total for BSL: BC-SU-C140B</b>	<b>438,639</b>	<b>9,525,000</b>	<b>13,214,127</b>
<b>SPU - BC-SU-C150B - Water Resources</b>			
43000 - Water Fund	3,169,058	8,464,008	12,031,263
<b>Total for BSL: BC-SU-C150B</b>	<b>3,169,058</b>	<b>8,464,008</b>	<b>12,031,263</b>
<b>SPU - BC-SU-C160B - Habitat Conservation Program</b>			

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43000 - Water Fund	645,615	3,488,143	1,474,395
<b>Total for BSL: BC-SU-C160B</b>	<b>645,615</b>	<b>3,488,143</b>	<b>1,474,395</b>
 <b>SPU - BC-SU-C230B - New Facilities</b>			
45010 - Solid Waste Fund	4,774,627	18,442,478	19,250,000
<b>Total for BSL: BC-SU-C230B</b>	<b>4,774,627</b>	<b>18,442,478</b>	<b>19,250,000</b>
 <b>SPU - BC-SU-C240B - Rehabilitation &amp; Heavy Equipment</b>			
45010 - Solid Waste Fund	622,676	8,390,000	1,220,000
<b>Total for BSL: BC-SU-C240B</b>	<b>622,676</b>	<b>8,390,000</b>	<b>1,220,000</b>
 <b>SPU - BC-SU-C333B - Protection of Beneficial Uses</b>			
44010 - Drainage and Wastewater Fund	5,708,258	22,273,994	21,139,104
<b>Total for BSL: BC-SU-C333B</b>	<b>5,708,258</b>	<b>22,273,994</b>	<b>21,139,104</b>
 <b>SPU - BC-SU-C350B - Sediments</b>			
44010 - Drainage and Wastewater Fund	3,252,025	3,481,934	3,867,219
<b>Total for BSL: BC-SU-C350B</b>	<b>3,252,025</b>	<b>3,481,934</b>	<b>3,867,219</b>
 <b>SPU - BC-SU-C360B - Combined Sewer Overflows</b>			
44010 - Drainage and Wastewater Fund	30,181,842	121,148,094	134,109,402
<b>Total for BSL: BC-SU-C360B</b>	<b>30,181,842</b>	<b>121,148,094</b>	<b>134,109,402</b>
 <b>SPU - BC-SU-C370B - Rehabilitation</b>			
44010 - Drainage and Wastewater Fund	35,643,529	40,043,724	38,267,638
<b>Total for BSL: BC-SU-C370B</b>	<b>35,643,529</b>	<b>40,043,724</b>	<b>38,267,638</b>
 <b>SPU - BC-SU-C380B - Flooding, Sewer Backup &amp; Landslide</b>			
44010 - Drainage and Wastewater Fund	11,087,863	37,252,229	42,898,658
<b>Total for BSL: BC-SU-C380B</b>	<b>11,087,863</b>	<b>37,252,229</b>	<b>42,898,658</b>
 <b>SPU - BC-SU-C410B - Shared Cost Projects</b>			
43000 - Water Fund	12,983,138	37,740,238	33,473,751
44010 - Drainage and Wastewater Fund	8,051,662	41,606,987	32,956,956
45010 - Solid Waste Fund	3,035,405	2,316,622	2,841,878
<b>Total for BSL: BC-SU-C410B</b>	<b>24,070,205</b>	<b>81,663,847</b>	<b>69,272,585</b>
 <b>SPU - BC-SU-C510B - Technology</b>			
43000 - Water Fund	3,678,820	5,270,996	5,061,580
44010 - Drainage and Wastewater Fund	3,379,305	4,219,076	5,150,950
45010 - Solid Waste Fund	1,832,285	1,709,927	1,987,569
<b>Total for BSL: BC-SU-C510B</b>	<b>8,890,410</b>	<b>11,199,999</b>	<b>12,200,099</b>

## Seattle Public Utilities

### SPU - BO-SU-N000B - General Expense

00100 - General Fund	1,807,690	1,716,000	1,874,250
43000 - Water Fund	137,221,322	149,486,395	147,339,310
44010 - Drainage and Wastewater Fund	291,875,611	311,679,496	332,921,343
45010 - Solid Waste Fund	154,637,396	159,208,484	166,465,485
<b>Total for BSL: BO-SU-N000B</b>	<b>585,542,019</b>	<b>622,090,374</b>	<b>648,600,389</b>

### SPU - BO-SU-N100B - Leadership and Administration

43000 - Water Fund	52,871,750	66,672,010	58,113,414
44010 - Drainage and Wastewater Fund	49,304,208	63,380,642	62,543,732
45010 - Solid Waste Fund	18,890,131	22,159,969	18,640,534
<b>Total for BSL: BO-SU-N100B</b>	<b>121,066,089</b>	<b>152,212,621</b>	<b>139,297,679</b>

### SPU - BO-SU-N200B - Utility Service and Operations

00100 - General Fund	7,507,482	10,150,586	17,946,026
43000 - Water Fund	53,428,472	57,871,531	68,202,401
44010 - Drainage and Wastewater Fund	51,982,785	61,790,540	70,120,481
45010 - Solid Waste Fund	27,507,547	30,980,415	33,830,859
<b>Total for BSL: BO-SU-N200B</b>	<b>140,426,286</b>	<b>160,793,071</b>	<b>190,099,767</b>

<b>Department Total</b>	<b>1,007,132,231</b>	<b>1,351,508,072</b>	<b>1,398,465,095</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>1,414.55</b>	<b>1,433.30</b>	<b>1,440.30</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Budget Summary by Fund Seattle Public Utilities

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	9,315,172	11,866,586	19,820,276
43000 - Water Fund	296,049,903	389,556,875	390,433,010
44010 - Drainage and Wastewater Fund	490,467,088	706,876,716	743,975,483
45010 - Solid Waste Fund	211,300,067	243,207,895	244,236,326
<b>Budget Totals for SPU</b>	<b>1,007,132,231</b>	<b>1,351,508,072</b>	<b>1,398,465,095</b>



## Seattle Public Utilities

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
309010	Non-Operating Revenues	100,163	2,168,045	3,232,566
332020	Build America Bonds Subsidy Pa	1,984,080	2,080,414	1,619,000
333110	Ind Fed Grants	124,012	-	-
334010	State Grants	105,185	6,115,000	8,199,810
337010	Interlocal Grants	(35,105)	-	-
337080	Other Private Contrib & Dons	1,788,805	-	-
343010	Architect/Engineering Svc Chrg	249,681	-	-
343020	Services For Others-Nonop	19,611	-	-
343080	Unbilled Rev	1,195,817	-	-
343090	Elderly Utility Credit	(4,367,463)	-	-
343110	Retail Water Utility Services	204,452,174	205,027,737	205,119,999
343120	Wholesale Water Sales	56,985,262	58,814,953	53,081,037
343130	Other Utility Operating Rev	4,123,330	2,082,821	4,226,340
343320	Recoveries-Sundry	26,089	-	-
343350	Municipal Utility Services	9,713,828	10,035,622	10,246,670
343360	Tap Revenue	10,815,425	7,874,232	7,972,660
343900	Utilities-Other Rev	(2,518,477)	-	-
350180	Misc Fines & Penalties	313,190	-	-
350190	Nsf Check Fees	30,450	-	-
360020	Inv Earn-Residual Cash	4,562,759	-	-
360220	Interest Earned On Deliquent A	14,827	-	-
360310	Lt Space/Facilities Leases	12,186	-	-
360320	Rent From Operating Property	554,648	-	-
360350	Other Rents & Use Charges	141,078	656,000	672,000
360380	Sale Of Junk Or Salvage	139,286	-	-
360420	Other Judgments & Settlements	2,917,103	-	-
360750	Misc Reimb Adj-Pers & Other	13,536	2,620,059	2,286,846
360900	Miscellaneous Revs-Other Rev	252,151	-	-
379020	Capital Contributions	6,015,583	-	-
379030	Capital Contr-Interlocal	309	-	-
395030	Sales Of Other Fixed Assets	13,887	-	-
395050	Gain/Loss-Disp Fixed Asset	(158,177)	-	-
<b>Total Revenues for: 43000 - Water Fund</b>		<b>299,585,233</b>	<b>297,474,883</b>	<b>296,656,928</b>
400000	Use of/Contribution to Fund Balance	-	92,081,992	93,776,082

## Seattle Public Utilities

<b>Total Resources for:43000 - Water Fund</b>		<b>299,585,233</b>	<b>389,556,875</b>	<b>390,433,010</b>
309010	Non-Operating Revenues	575,053	-	1,686,168
330020	Intergov-Revenues	44,861	-	-
332020	Build America Bonds Subsidy Pa	1,686,168	1,749,474	-
333110	Ind Fed Grants	191,509	-	-
334010	State Grants	526,902	1,736,000	1,598,155
337010	Interlocal Grants	346,526	1,598,155	-
337080	Other Private Contrib & Dons	1,332,731	-	-
341040	Sales Of Maps & Publications	2,813	-	-
343010	Architect/Engineering Svc Chrg	3,386,948	-	-
343020	Services For Others-Nonop	297,983	-	-
343080	Unbilled Rev	2,188,463	-	-
343090	Elderly Utility Credit	(8,297,781)	-	-
343130	Other Utility Operating Rev	387	2,451,359	3,579,201
343140	Wastewater Utility Services	307,973,520	313,051,221	314,331,518
343150	Drainage Utility Services	143,323,151	152,834,790	166,926,594
343160	Side Sewer Permit Fees	1,831,939	3,003,946	1,831,939
343170	Sewer Connection Charges	176,134	-	-
343180	Drainage Permit Fees	519,431	526,683	519,431
343310	Recoveries	374,958	-	-
343350	Municipal Utility Services	2,967,672	-	-
350180	Misc Fines & Penalties	302,458	-	-
350190	Nsf Check Fees	25	-	-
360020	Inv Earn-Residual Cash	7,573,596	-	-
360210	Oth Interest Earnings	155	-	-
360220	Interest Earned On Deliquent A	9,517	-	-
360300	St Space Facilities Rentals	34,760	-	-
360320	Rent From Operating Property	825	-	-
360350	Other Rents & Use Charges	13,105	-	-
360420	Other Judgments & Settlements	244,547	-	-
360750	Misc Reimb Adj-Pers & Other	15,043	2,243,481	2,215,479
360900	Miscellaneous Revs-Other Rev	74,459	-	-
379020	Capital Contributions	3,984,193	34,025,878	1,736,000
379030	Capital Contr-Interlocal	155	-	-
395030	Sales Of Other Fixed Assets	6,973	-	-
395050	Gain/Loss-Disp Fixed Asset	379,790	-	-
<b>Total Revenues for: 44010 - Drainage and Wastewater Fund</b>		<b>472,088,970</b>	<b>513,220,987</b>	<b>494,424,484</b>
400000	Use of/Contribution to Fund Balance	-	193,655,729	249,550,999
<b>Total Resources for:44010 - Drainage and</b>		<b>472,088,970</b>	<b>706,876,716</b>	<b>743,975,483</b>

## Seattle Public Utilities

### Wastewater Fund

309010	Non-Operating Revenues	18,688	861,924	847,518
334010	State Grants	123,907	100,000	-
343090	Elderly Utility Credit	(3,976,000)	-	-
343130	Other Utility Operating Rev	613,252	-	-
343200	Solid Waste Utility Services	208,885,794	138,440,326	211,504,612
343210	Transfer Station Charges	15,297,566	78,984,187	13,356,825
343240	Commercial Disposal Charges	933,098	-	-
343280	Recycled Materials Rev	2,830,931	1,856,026	2,154,509
343310	Recoveries	378,986	-	-
350180	Misc Fines & Penalties	370,677	-	-
350190	Nsf Check Fees	700	-	-
360020	Inv Earn-Residual Cash	2,034,299	-	-
360220	Interest Earned On Delinquent A	9,208	-	-
360350	Other Rents & Use Charges	7,115	-	-
360420	Other Judgments & Settlements	315,642	-	-
360540	Cashiers Overages & Shortages	275	-	-
360750	Misc Reimb Adj-Pers & Other	3,854	2,556,155	8,804,041
360900	Miscellaneous Revs-Other Rev	(13,074)	-	-
395050	Gain/Loss-Disp Fixed Asset	455,447	-	-
	<b>Total Revenues for: 45010 - Solid Waste Fund</b>	<b>228,290,364</b>	<b>222,798,618</b>	<b>236,667,506</b>
400000	Use of/Contribution to Fund Balance	-	20,409,277	7,568,820
	<b>Total Resources for:45010 - Solid Waste Fund</b>	<b>228,290,364</b>	<b>243,207,895</b>	<b>244,236,326</b>
	<b>Total SPU Resources</b>	<b>999,964,566</b>	<b>1,339,641,486</b>	<b>1,378,644,819</b>

## Seattle Public Utilities

### Appropriations by Budget Summary Level and Program

#### **SPU - BC-SU-C110B - Distribution**

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Distribution	28,969,564	34,136,663	31,095,001
<b>Total</b>	<b>28,969,564</b>	<b>34,136,663</b>	<b>31,095,001</b>
Full-time Equivalents Total*	79.00	79.00	79.00

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

#### **SPU - BC-SU-C120B - Transmission**

The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Transmission	2,127,355	15,612,322	20,129,412
<b>Total</b>	<b>2,127,355</b>	<b>15,612,322</b>	<b>20,129,412</b>
Full-time Equivalents Total*	5.00	5.00	5.00

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

#### **SPU - BC-SU-C130B - Watershed Stewardship**

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Watershed Stewardship	516,171	1,289,569	298,356
<b>Total</b>	<b>516,171</b>	<b>1,289,569</b>	<b>298,356</b>
Full-time Equivalents Total*	8.00	8.00	8.00

## Seattle Public Utilities

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

### **SPU - BC-SU-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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Water Quality & Treatment	438,639	9,525,000	13,214,127
<b>Total</b>	<b>438,639</b>	<b>9,525,000</b>	<b>13,214,127</b>
Full-time Equivalents Total*	14.00	14.00	14.00

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### **SPU - BC-SU-C150B - Water Resources**

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Water Resources	3,169,058	8,464,008	12,031,263
<b>Total</b>	<b>3,169,058</b>	<b>8,464,008</b>	<b>12,031,263</b>
Full-time Equivalents Total*	12.00	12.00	12.00

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### **SPU - BC-SU-C160B - Habitat Conservation Program**

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Habitat Conservation Program	645,615	3,488,143	1,474,395
<b>Total</b>	<b>645,615</b>	<b>3,488,143</b>	<b>1,474,395</b>
Full-time Equivalents Total*	15.00	15.00	15.00

## Seattle Public Utilities

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### **SPU - BC-SU-C230B - New Facilities**

The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
New Facilities	4,774,627	18,442,478	19,250,000
<b>Total</b>	<b>4,774,627</b>	<b>18,442,478</b>	<b>19,250,000</b>
Full-time Equivalents Total*	9.00	9.00	9.00

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### **SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment**

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Rehabilitation & Heavy Eqpt	622,676	8,390,000	1,220,000
<b>Total</b>	<b>622,676</b>	<b>8,390,000</b>	<b>1,220,000</b>

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### **SPU - BC-SU-C333B - Protection of Beneficial Uses**

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Protection of Beneficial Uses	5,708,258	22,273,994	21,139,104

## Seattle Public Utilities

<b>Total</b>	<b>5,708,258</b>	<b>22,273,994</b>	<b>21,139,104</b>
Full-time Equivalents Total*	14.00	14.00	14.00

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### **SPU - 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Sediments	3,252,025	3,481,934	3,867,219
<b>Total</b>	<b>3,252,025</b>	<b>3,481,934</b>	<b>3,867,219</b>
Full-time Equivalents Total*	7.00	7.00	7.00

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### **SPU - BC-SU-C360B - Combined Sewer Overflows**

The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Combined Sewer Overflows	30,181,842	121,148,094	134,109,402
<b>Total</b>	<b>30,181,842</b>	<b>121,148,094</b>	<b>134,109,402</b>
Full-time Equivalents Total*	30.00	30.00	30.00

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### **SPU - BC-SU-C370B - Rehabilitation**

The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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## Seattle Public Utilities

Rehabilitation	35,643,529	40,043,724	38,267,638
<b>Total</b>	<b>35,643,529</b>	<b>40,043,724</b>	<b>38,267,638</b>
Full-time Equivalents Total*	30.00	30.00	30.00

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### **SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide**

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Flooding, Sewer Backup & Lndsl	11,087,863	37,252,229	42,898,658
<b>Total</b>	<b>11,087,863</b>	<b>37,252,229</b>	<b>42,898,658</b>
Full-time Equivalents Total*	25.00	25.00	25.00

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### **SPU - BC-SU-C410B - Shared Cost Projects**

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Shared Cost Projects	24,070,205	81,663,847	69,272,585
<b>Total</b>	<b>24,070,205</b>	<b>81,663,847</b>	<b>69,272,585</b>
Full-time Equivalents Total*	95.00	95.00	95.00

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### **SPU - BC-SU-C510B - Technology**

The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's



## Seattle Public Utilities

efficiency and productivity.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Technology	8,890,410	11,199,999	12,200,099
<b>Total</b>	<b>8,890,410</b>	<b>11,199,999</b>	<b>12,200,099</b>
Full-time Equivalents Total*	41.00	41.00	41.00

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### **SPU - BO-SU-N000B - General Expense**

The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Budget Reserves	489,644	7,909,526	8,914,284
Capital Purchases	56,917	234,175	238,859
Debt Service	165,451,847	179,932,891	170,057,449
Major Contracts	283,732,444	292,235,325	308,299,579
Taxes and Fees	135,811,167	141,778,458	161,090,218
<b>Total</b>	<b>585,542,019</b>	<b>622,090,374</b>	<b>648,600,389</b>

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

*The following information summarizes the programs in General Expense Budget Summary Level:*

#### **Budget Reserves**

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Budget Reserves	489,644	7,909,526	8,914,284

#### **Capital Purchases**

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot be purchased using bond proceeds.

## Seattle Public Utilities

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Capital Purchases	56,917	234,175	238,859

### Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Debt Service	165,451,847	179,932,891	170,057,449

### Major Contracts

The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Major Contracts	283,732,444	292,235,325	308,299,579

### Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Taxes and Fees	135,811,167	141,778,458	161,090,218

### **SPU - BO-SU-N100B - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Indirect Costs	62,833,193	62,292,309	62,592,009
Departmental Indirect Costs	66,173,778	97,268,012	83,286,162
Divisional Indirect Costs	1,155,732	1,492,703	1,253,337
Indirect Cost Recovery Offset	(21,918,671)	(20,878,653)	(20,302,238)
Paid Time Off Indirect Costs	7,904,884	5,656,400	4,443,206
Pooled Benefits Indirect Costs	4,917,172	6,381,850	8,025,203
<b>Total</b>	<b>121,066,089</b>	<b>152,212,621</b>	<b>139,297,679</b>
Full-time Equivalents Total*	108.35	116.60	118.60

\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City

# Seattle Public Utilities

*Council or Human Resources Director actions outside of the budget process may not be detailed here*

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

## Citywide Indirect Costs

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	62,833,193	62,292,309	62,592,009

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	66,173,778	97,268,012	83,286,162
Full Time Equivalents Total	108.35	116.60	118.60

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Divisional Indirect Costs	1,155,732	1,492,703	1,253,337

## Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Indirect Cost Recovery Offset	(21,918,671)	(20,878,653)	(20,302,238)

## Paid Time Off Indirect Costs

## Seattle Public Utilities

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Paid Time Off Indirect Costs	7,904,884	5,656,400	4,443,206

### Pooled Benefits Indirect Costs

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

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Pooled Benefits Indirect Costs	4,917,172	6,381,850	8,025,203

### **SPU - BO-SU-N200B - Utility Service and Operations**

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Customer Service	19,267,612	26,811,448	24,491,609
Drainage System	7,626,695	10,475,721	10,169,240
DWW Facilities & Equip	2,404,638	789,897	1,277,248
DWW System Operations	19,117,238	19,777,319	27,281,525
Emergency Response	1,972,256	2,147,041	2,260,259
Engineering	5,616,386	6,529,147	18,027,091
Pre-Capital Planning	4,261,367	4,191,666	4,392,736
Solid Waste Facilities & Equip	4,187,484	6,020,127	5,983,638
Solid Waste Operations	25,029,858	28,185,069	32,692,626
Wastewater System	10,597,458	13,861,807	12,825,670
Water Distribution System	11,444,810	14,252,581	12,860,675
Water Facilities & Equip	3,294,991	-	-
Water Facilities & Equipment	-	3,392,850	2,961,111
Water Supply & Transmssn Systm	6,016,740	5,991,810	5,285,926
Water System Operations	19,588,753	18,366,588	29,590,414
<b>Total</b>	<b>140,426,286</b>	<b>160,793,071</b>	<b>190,099,767</b>
Full-time Equivalents Total*	922.20	932.70	937.70

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# Seattle Public Utilities

The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

## Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Customer Service	19,267,612	26,811,448	24,491,609
Full Time Equivalent Total	242.00	249.00	249.00

## Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system, drainage conveyance, stormwater detention and green stormwater infrastructure.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Drainage System	7,626,695	10,475,721	10,169,240

## DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
DWW Facilities & Equip	2,404,638	789,897	1,277,248

## DWW System Operations

The purpose of the DWW System Operations Program is to provide appropriation for drainage and wastewater overall system planning, system modeling and analysis, source control, compliance and outreach and education.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
DWW System Operations	19,117,238	19,777,319	27,281,525

## Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>

## Seattle Public Utilities

Emergency Response	1,972,256	2,147,041	2,260,259
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### Engineering

The purpose of the Engineering Program is to provide engineering design and support services, construction inspection, and project management services to capital improvement projects and to the managers of facilities.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Engineering	5,616,386	6,529,147	18,027,091
Full Time Equivalents Total	106.50	107.00	107.00

### Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Pre-Capital Planning	4,261,367	4,191,666	4,392,736

### Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Solid Waste Facilities & Equip	4,187,484	6,020,127	5,983,638

### Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Solid Waste Operations	25,029,858	28,185,069	32,692,626
Full Time Equivalents Total	88.56	91.56	91.56

### Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

	2019	2020	2021
<b>Expenditures/FTE</b>			

## Seattle Public Utilities

	Actuals	Adopted	Proposed
Wastewater System	10,597,458	13,861,807	12,825,670
Full Time Equivalents Total	233.05	233.05	233.05

### Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Water Distribution System	11,444,810	14,252,581	12,860,675
Full Time Equivalents Total	120.09	120.09	120.09

### Water Facilities & Equip

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Water Facilities & Equip	3,294,991	-	-

### Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Water Facilities & Equipment	-	3,392,850	2,961,111

### Water Supply & Transmssn System

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Water Supply & Transmssn System	6,016,740	5,991,810	5,285,926

### Water System Operations

The Water System Operations Program provides appropriation to plan and monitor the overall water system and water quality lab, and includes the work for the Cedar River Habitat conservation.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			

## Seattle Public Utilities

Water System Operations	19,588,753	18,366,588	29,590,414
Full Time Equivalents Total	132.00	132.00	137.00



# Seattle Department of Transportation

Sam Zimbabwe, Director

(206) 684-5000

<http://www.seattle.gov/transportation>

## Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is estimated to be worth approximately \$28 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 2,293 miles of sidewalks;
- 124 bridges;
- 499 stairways;
- 581 retaining walls;
- 22 miles of seawalls;
- 1,118 signalized intersections;
- 47 miles of multi-purpose trails;
- 2,293 miles of improved sidewalks and median pathways;
- 142 miles of on-street bicycle facilities;
- 38,000 street trees;
- 1,512 pay stations;
- 31,823 curb ramps;
- more than 194,000 signs

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, and Mobility-Capital Budget Summary Levels (BSLs).

**Operations and Maintenance** covers day-to-day operations and routine maintenance that keep people and goods moving throughout the city, which includes operating the city's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and transportation planning and engineering. The four BSLs in this area are: Bridges and Structures; Maintenance Operations; Mobility-Operations; and Right-of-Way Management.

**Business Management and Support** provides overall policy direction and business support for SDOT and includes the Leadership and Administration and General Expense BSLs.

# Seattle Department of Transportation

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	43,818,562	46,652,133	57,387,782
Other Funding - Operating	235,987,454	275,531,322	201,492,035
<b>Total Operations</b>	<b>279,806,017</b>	<b>322,183,455</b>	<b>258,879,817</b>
<b>Capital Support</b>			
General Fund Support	106	3,060,000	1,260,728
Other Funding - Capital	245,178,580	413,685,733	347,726,697
<b>Total Capital</b>	<b>245,178,686</b>	<b>416,745,733</b>	<b>348,987,424</b>
<b>Total Appropriations</b>	<b>524,984,703</b>	<b>738,929,188</b>	<b>607,867,241</b>
Full-Time Equivalents Total*	931.50	958.00	1,079.00

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

## Budget Overview

The City of Seattle, like the rest of the country, is recovering from the impacts of the COVID-19 pandemic. In addition to adverse public health impacts, the pandemic has had a devastating impact on national, state, and local economies resulting in significant declines in revenues and increases in emergency spending. It is within this context of uncertainty and economic instability that the City took action to rebalance the 2020 Seattle Department of Transportation (SDOT) budget through a series of reductions and pauses on operating and capital spending and that the 2021 Proposed Budget was developed.

Significant revenue shortfalls (citywide and transportation specific) due to the economic downturn coupled with uncertainties regarding the outcome on I-976 and STBD renewal and possible reduction of grant and partnership funding create a high-risk environment for SDOT revenues. In addition, cost pressures from the West Seattle Bridge closure and resulting traffic mitigation, protest response, and COVID-19 impacts are further increasing the funding gap. Winter weather response and past fund balance issues exacerbate an already volatile financial condition.

The 2021 funding gap is anticipated to be \$85.1 million with revenue and funding declines comprising \$53 million or 66% of the gap, with timing and fund balance issues making up \$24.8 million and the remaining \$2.3 million resulting from a shortfall in reimbursable revenue. Because there are no local tools to make up for all the revenue losses nor does this budget reflect significant financial assistance from our federal or state partners, the proposed budget includes direct program and project reductions of \$60 million in 2021 and \$25 million in borrowing through an interfund loan intended to minimize the extent of cuts needed in 2021 and 2022. Repayment of this interfund loan in 2022-2024 will be facilitated by reduced spending in those years.

General principles underlying our approach to the proposed budget are:

- Maintaining essential services (as defined in the Continuity of Operations Plan), safety requirements and basic maintenance and restoration of transportation infrastructure (including the West Seattle High Bridge)

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- Minimizing direct impacts to underserved communities and engaging in an equity-centered recovery process - reexamine our work and how we engage communities in accomplishing our work
- Preserving City personnel to maintain ability to respond to COVID-19 recovery, return-to-work ramp up activities, West Seattle Bridge support/mitigation, and other emerging issues
- Maintaining funding and flexibility within larger transportation and mobility focused programs and opt instead to postpone discrete capital projects and remain responsive to Federal and State funding opportunities

The proposed budget continues support for investments that enhance safe environments for walking, biking, riding transit, driving, and moving freight based on geographic equity and community need. All budget investments are intended to further integrate SDOT's master plans and continue to implement a comprehensive Move Seattle strategy that maintains and expands the City's transportation infrastructure. All investments are prioritized based on safety, need, regulatory requirements and policies established by the City.

Although the financial challenges and uncertainty made decisions difficult, the actions we have taken in 2020 and propose to take in 2021 will prevent making deeper cuts in the future.

Some highlights of the 2021 Proposed Budget are:

1. **Move Seattle Levy:** Move Seattle Levy: The 2021 Proposed Budget continues to support the Move Seattle Levy plan by including capital project staffing support, sidewalk and ADA improvements, bridge rehabilitation, and school zone safety enhancements. Construction funding for significant capital projects include Madison BRT, continuing Northgate Bridge, AAC 15th Ave NE and Vision Zero 12th Ave S are notable. Despite project and program pauses and reductions in the 2020 budget rebalance, cash flow needs require short-term borrowing to meet spending plans. A placeholder for \$50 million in borrowing that was assumed in the 2020 adopted budget has been reduced to \$20 million in 2021. In addition, due to the COVID-19 emergency and ensuing General Fund shortfall, the Move Seattle General Fund floor cannot be met in 2021.

The table below summarizes the Move Seattle Levy capital and operations investments, by category, in the proposed budget.

Move Seattle Category	2021 All Funds	2022 All Funds	2023 All Funds	2024 All Funds
Safe Routes	\$52,949,618	\$44,059,378	\$46,284,318	\$36,507,734
Maintenance and Repair	\$48,212,862	\$37,104,529	\$43,534,714	\$58,016,134
Congestion Relief	\$153,887,082	\$92,577,635	\$73,410,870	\$38,634,758
<b>Total</b>	<b>\$255,049,562</b>	<b>\$173,741,542</b>	<b>\$163,229,902</b>	<b>\$133,158,626</b>

The Mayor is committed to receiving public input on the difficult budget choices in transportation programs and projects, including pauses and reductions. While the timing of rebalancing 2020 and incorporating public input in developing the 2021 budgets does not align with the 2021 proposed budget submission schedule, the Mayor is seeking this input through the Move Seattle Levy assessment process. This assessment process is happening concurrent with budget review this fall, with plans to present a draft assessment in December to the Move Seattle Levy Oversight Committee. Note that public input may alter the list of projects proposed as paused in the Mayor's proposed budget, however the size of the revenue reductions will make it difficult to provide alternatives to some of the project pause proposals.

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2. **STBD:** In November 2014, voters approved Seattle Transportation Benefit District (STBD) Proposition 1 which provides a \$60 vehicle license fee and 0.1% sales tax in support of enhanced transit service in Seattle purchased from King County Metro, along with ORCA Opportunity and low income transit access programs, transit capital investments and low income VLF rebates. This measure expires on December 31, 2020. The proposed budget invests remaining STBD funds on reduced Metro transit service and removes the associated budget from SDOT's baseline operating budget.
3. **West Seattle Bridge:** The proposed budget includes debt service for \$100 million in bond funding of activities including bridge monitoring and testing, emergency stabilization repairs, planning and design costs for repair or replacements, Low Bridge monitoring and maintenance, and traffic and travel mitigation projects including Reconnect West Seattle projects.
4. **Transfer Parking Enforcement** from the Seattle Police Department to SDOT, totaling \$15,013,173 and 123.00 FTE. The unit is being transferred because its core functions - the management of street parking and the right-of-way, and the enforcement thereof - is more appropriately situated in SDOT.
5. **Sound Transit 3 (ST3)** Investments in ST3 continue to be a priority for the City, and the proposed budget includes reimbursable funding of SDOT's work on behalf of Sound Transit. The work includes planning, designing, and constructing capital improvements to RapidRide C and D Lines.

### Transportation Revenues

The 2021 Proposed Budget relies on several funding sources to support transportation needs—sources include: federal, state and local grants; bonds; Move Seattle property tax levy; commercial parking tax; vehicle license fees; fees for service; Real Estate Excise Taxes; street vacation fees; gas tax; multimodal funds; property sale proceeds; school zone camera fines; sales tax; and an annual allocation from the City's General Fund.

In 2020 transportation-specific revenues are expected to decline by about \$33.5M or 5.2%. This is in addition to the \$13.3 million loss of General Fund support, so the total revenue reduction is about 7% of all department revenues. In 2021 expected transportation specific revenue loss over 2020 Adopted projections is \$70.6M and loss in all sources of revenue is \$85.7M.

For 2021, projected commercial parking tax revenue has been adjusted downward to reflect actual and forecasted declines in this revenue stream. These revenues are leveraged to back bond financing of both seawall and waterfront projects and general transportation needs. Investments of Real Estate Excise Tax (REET) supporting SDOT's Capital Improvement Program (CIP) will be focused on funding the West Seattle Bridge through debt service payments, which will limit future investment in other city projects long-term.

Additionally, for 2021, any revenue collected from the new taxes on Transportation Network Companies (TNCs) established in 2020 that would have been split between housing and transportation purposes will instead be dedicated to support transportation projects, after implementation costs and the Dispute Resolution Center has been fully funded.

# Seattle Department of Transportation

## Incremental Budget Changes

### Seattle Department of Transportation

	Dollars	FTE
<b>2021 Beginning Balance</b>	<b>785,129,974</b>	<b>958.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	5,267,111	-
Central Cost Manual Account Reconciliation	457,002	-
Baseline Adjustments for Personnel Costs	(1,110,201)	-
Adjustment for One-Time Budget Changes	(11,978,577)	-
Baseline Revenue	-	-
Baseline Transfer	-	-
Debt Service Adjustment	1,843,421	-
STBD Proposition 1	(66,851,338)	-
<b>Proposed Operating</b>		
Move Seattle Levy Debt Service	170,000	-
Program Reductions	(1,483,754)	(1.00)
Add Transportation Network Tax Funds to Transportation Equity	63,022	-
Seattle Wayfinding Maps	50,000	-
Transfer Parking Enforcement from the Seattle Police Department	15,013,173	123.00
Parking Enforcement Special Event Overtime	803,000	-
Leadership and Administration Reductions	(5,214,893)	(2.00)
Transportation Operations Reductions	(2,032,221)	-
Transit and Mobility Reductions	(3,569,633)	-
Streetcar Operations Reduction	(700,000)	-
Seattle Transportation Benefit District O&M Appropriation adjustment	7,343,447	-
<b>Proposed Capital</b>		
Marion Street Bridge WSDOT Construction	500,000	-
Waterfront Funding Plan Adjustments	(82,649,000)	-
Waterfront Transportation Infrastructure Maintenance	100,000	-
Add Transportation Network Tax Funds to Capital Projects	1,200,000	-
C/D Line Transit Improvements	6,000,000	-
Rt 48 Re-Appropriation	300,000	-
Capital Project Reductions and Reallocations	(2,635,528)	-
Delayed Capital Projects	(26,761,002)	-
Select Move Seattle Program Reductions	(7,058,091)	-
Transit Capital Reductions	(2,749,112)	-

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Maintenance and Operations Reductions CIP	(37,826,917)	-
Street Use and REET II Capital Reductions	(778,895)	-
Additional Real Estate Excise Tax (REET) Reductions	(1,000,000)	-
Grant and Revenue Identification Changes	6,871,409	-
 <b>Proposed Technical</b>		
Leadership and Administration Indirect Cost Alignment	602,268	-
Funding Source Transfers	-	-
Debt Service Adjustments	1,977,522	-
Streetcar Adjustments	612,128	-
SDOT CIP Adjustment	(8,350,037)	-
SDOT "Out Year" Base CIP Adjustment	26,000,000	-
Q2 2020 Ongoing Item Reconciliation	-	1.00
SDOT O&M Adjustment	4,701,236	-
SDOT Reimbursable Adjustment	(2,412,244)	-
SDOT Street Use Adjustment	5,523,971	-
Programming REET II and Move Seattle Levy	2,500,000	-
SDOT Revenue Balancing Entry	-	-
 <b>Total Incremental Changes</b>	 <b>\$(177,262,733)</b>	 <b>121.00</b>
 <b>Total 2021 Proposed Budget</b>	 <b>\$607,867,241</b>	 <b>1079.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$5,267,111

This technical change adds budget to support central city costs including increases to healthcare, retirement, information technology, fleet and central finance costs.

#### Central Cost Manual Account Reconciliation

Expenditures \$457,002

This baseline item makes several technical adjustments to bring the 2021 baseline in line with the Central Cost Manual. The fund source for the appropriation increase is the Transportation Fund.

#### Baseline Adjustments for Personnel Costs

Expenditures \$(1,110,201)

This item reflects the removal of a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

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## Adjustment for One-Time Budget Changes

Expenditures	\$(11,978,577)
Revenues	\$(58,474,891)

This baseline change modifies SDOT's budget to remove one-time budget changes included in the 2020 Adopted Budget.

## Baseline Revenue

Revenues	\$(107,890,192)
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This baseline change adjusts revenue projections, makes technical adjustments, and sets SDOT's baseline revenue assumptions that align SDOT Revenues with August forecast amounts provided by the City Budget Office and SDOT's Finance & Administration Division.

## Baseline Transfer

Expenditures	-
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This baseline change completes several net-zero budget transfers. The transfers include: 1) completing a budget transfer that splits Capital Projects and Roadway Structures into two divisions, moving overhead costs to the correct budget; 2) transferring budget for a 2020 change wherein the Strategy and Performance group was moved to the Asset and Performance Management group, and; 3) moving ongoing budget for the Roadway Structures Engineering team to the correct location.

## Debt Service Adjustment

Expenditures	\$1,843,421
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This technical change updates the expected costs associated with debt service from past bond issuances to support project work. This also includes a transfer of debt service support from State Gas Tax revenues to Seattle Commercial Parking Tax revenues.

## STBD Proposition 1

Expenditures	\$(66,851,338)
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In November 2014, voters approved Seattle Transportation Benefit District (STBD) Proposition 1 which provides a \$60 vehicle license fee (VLF) and 0.1% sales tax to purchase enhanced transit service from King County Metro, support low income transit access programs, and provide low income VLF rebates. Following Council passage of material change legislation in 2018, STBD also funds the ORCA Opportunity program and limited transit capital investments. This measure expires on December 31, 2020. This change removes the associated budget from SDOT's baseline operating budget. This reduction is from the STBD Fund.

## Proposed Operating

### Move Seattle Levy Debt Service

Expenditures	\$170,000
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This item adds budget to support debt issuance costs associated with the 2021 bond issuance to support Move Seattle Levy spending in 2021.

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## Program Reductions

Expenditures	\$ (1,483,754)
Position Allocation	(1.00)

This change reflects programmatic reductions across numerous SDOT operational budgets. Changes include: 1) Street Use reductions for direct purchases, equipment and supplies, training and travel, and contracted services commensurate with revenue reductions; 2) non-labor reductions in Street Vacation, Waterways, and Vending Enforcement programs commensurate with revenue reductions; 3) reductions to staffing in landscape cleaning services and street cleaning, and; 4) reductions to staffing in regional and state planning activities serving SDOT's capital project portfolio. These reductions may result in reduced service in these programs and projects. The change also reduces 1.0 FTE Office Aide in Operations Support.

## Add Transportation Network Tax Funds to Transportation Equity

Expenditures	\$63,022
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This item will support the continued work of the Transportation Equity program using Transportation Network Company Tax (TNC). Note that these funds cannot be spent until the City has collected enough revenue to: 1) fund fixed costs for TNC tax implementation and administration in Finance and Administrative Services and Office of Labor Standards; 2) pay back interfund loans for 2020 expenditures, and; 3) fund the Dispute Resolution Center (DRC).

## Seattle Wayfinding Maps

Expenditures	\$50,000
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This change increases budget for expansion of pedestrian wayfinding maps and kiosks, supported in part by partnerships with developers and other large projects that impact right-of-way. Historically, this program was only funded by partnerships with developers. This expansion will also help SDOT better serve race and social justice goals by allowing SDOT to initiate projects in areas of Seattle that have historically not seen significant investment by developers (i.e. South Seattle).

## Transfer Parking Enforcement from the Seattle Police Department

Expenditures	\$15,013,173
Position Allocation	123.00

This item transfers the Parking Enforcement Office from the Seattle Police Department (SPD) to SDOT. The transfer includes all budget and personnel costs associated with the unit, including enforcement FTEs, support staff and overhead costs. The unit is being transferred because its core functions - the management of street parking and the right-of-way, and the enforcement thereof - is more appropriately situated in SDOT.

## Parking Enforcement Special Event Overtime

Expenditures	\$803,000
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This item transfers overtime funding from the Seattle Police Department (SPD) to SDOT for special events staffed by Parking Enforcement Officers. SPD, SDOT and the Special Events Office will work together to develop a Memo of Understanding (MOU) on special events policy and appropriate funding levels that is consistent with the Executive Order on Community Safety.

## Leadership and Administration Reductions



# Seattle Department of Transportation

Expenditures	\$ (5,214,893)
Position Allocation	(2.00)

This item includes funding-only reductions for 25 FTEs and 4.5 FTE temporary positions across numerous functions in 2021, and includes direct project reductions to travel, training and supply budgets. This reduction is necessary to address revenue shortfalls and other financial challenges facing SDOT in 2021. The change also includes 2.0 FTE Management System Analyst Assistant reductions to position authority.

## Transportation Operations Reductions

Expenditures	\$ (2,032,221)
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This item reduces expenditures across multiple programs in the Transportation Operations Division. Reductions include: 1) fewer transportation studies and dedicated coordination on Special Events planning; 2) less supplementary traffic control plan contractor reviews; 3) less staff support for traffic data and records; 4) less commercial vehicle enforcement labor support; 5) less collision report evaluation, which will be absorbed as part of existing division work; 6) less staff support for the Your Voice, Your Choice neighborhood capital program, and; 7) less planning and support for small scale "spot" capital improvements.

## Transit and Mobility Reductions

Expenditures	\$ (3,569,633)
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This item reduces program budget in the Transit and Mobility Division. Reductions include: 1) public education programming for the Pay-by-Phone program for parking fees; 2) Bike Share, Carshare, and Carpool program support in line with reduced revenue collection in these programs; 3) reducing the number of parking pay stations from 1,500 to 1,000 citywide; 4) labor support for Corridor Project Development program; 5) labor support for Transit Service and Strategy Development program, and; 6) credit card processing fee budgets for parking paid by credit card transactions, in line with reduced parking usage.

## Streetcar Operations Reduction

Expenditures	\$ (700,000)
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This change reduces streetcar service by 10% compared to January 2020 service levels. This reduction reduces the frequency of service on both the South Lake Union and First Hill streetcars, reduces the number of train cars, and changes the hours of streetcar operations. This is a reduction to the Seattle Streetcar Operations Fund.

## Seattle Transportation Benefit District O&M Appropriation adjustment

Expenditures	\$ 7,343,447
Position Allocation	-

This item appropriates anticipated fund balance from the November 2014 STBD Proposition One ballot measure to pay for ramp-down of transit service and other associated costs. This item also extends the sunset date for one Strategic Advisor 2 position from December 31, 2020 to December 31, 2021. This item does not include any appropriations related to the November 2020 ballot measure.

## Proposed Capital

### Marion Street Bridge WSDOT Construction

Expenditures	\$ 500,000
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This change increases the funding of the Alaskan Way Main Corridor project and reflects higher construction costs for the Marion Street Pedestrian Bridge replacement over Alaskan Way. The City and State are in the process of negotiating the final Task Order to fund this construction and it is expected to be executed prior to the end of 2020. Funds for this scope of work will be provided to the City by the state Department of Transportation.

## Waterfront Funding Plan Adjustments

Expenditures \$(82,649,000)

This item amends the funding plan for the Central Waterfront CIP projects; MC-TR-C072 (Alaskan Way Main Corridor) and MC-TR-C073 (Overlook Walk and East-West Connections). Due to COVID-19, resolution of appeals as part of the Waterfront LID process has been delayed, and other sources of revenue have also seen changes. Despite these changes, the Waterfront program is expected to continue toward make progress to completion in 2024.

## Waterfront Transportation Infrastructure Maintenance

Expenditures \$100,000

This item creates the Waterfront Transportation Infrastructure Maintenance program in SDOT's CIP. This program will maintain and keep in a state of good repair new, improved and reconstructed transportation infrastructure being built as part of the Waterfront Seattle program. This infrastructure includes transportation assets such as pavement, sidewalks, ADA ramps, signs, signals, markings and landscapes that will need on-going maintenance to remain safe and in a state of good repair. New or rehabilitated transportation facilities covered will include the new Alaskan Way/Elliott Way, Pine Street Connector, several pedestrian bridges, east-west streets and the Overlook Walk. The funding source is Commercial Parking Tax.

## Add Transportation Network Tax Funds to Capital Projects

Expenditures \$1,200,000

This item restores partial funding to projects originally proposed for reduction using Transportation Network Company Tax (TNC) funds for the following capital projects: 1) West Marginal Way improvements associated with the West Seattle Bridge Immediate Response CIP project; 2) Freight Spot Improvement Program, 3) Bike Master Plan Protected Bike Lanes projects, and; 4) Vision Zero pedestrian improvement projects. Note that these funds will not be spent until the City has collected enough revenue to: 1) fund fixed costs for TNC tax implementation and administration in Finance and Administrative Services and Office of Labor Standards; 2) pay back interfund loans for 2020 expenditures, and; 3) fund the Dispute Resolution Center (DRC).

## C/D Line Transit Improvements

Expenditures \$6,000,000

Revenues \$6,000,000

This change supports SDOT's work on behalf of Sound Transit, with all expenses to be reimbursed by Sound Transit. Improvements are funded by Sound Transit as part of the 2016 ST3 initiative, which included commitments for transit investments to West Seattle and Ballard in advance of Link light rail expansion. This project will deliver additional transit spot improvements aimed at improving travel time and reliability along RapidRide C&D lines, in preparation for Light Rail extensions into the West Seattle and Ballard neighborhoods. These projects make changes to SDOT-owned infrastructure, including streets and signals, and will result in adjustments to signal and street operations.

## Rt 48 Re-Appropriation

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Expenditures	\$300,000
Revenues	-

This change budgets unused funds remaining from a previous project (Route 48 Electrification, to be completed by King County Metro) to continue progress on the last of the seven Transit-Plus Multimodal Corridor (TPMC) projects. This funding will support future federal grant requirements for this project.

## Capital Project Reductions and Reallocations

Expenditures	\$(2,635,528)
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This change reduces a selection of Capital Projects: 1) The 23rd Avenue Corridor Phase 3 Vision Zero project will be removed from the 2021-2022 capital improvement program and deferred until at least 2023, with impacts to the 2021; 2) reduces activities on the WSDOT/SDOT joint State Route 520 project, including reductions to the City-requested design changes, construction coordination, and localized traffic impact improvements in 2022; 3) reduces 2022 funding for the Center City Connector (C3) project consistent with 2020 budget rebalancing, pausing the project until new revenues can be identified; 4) reduces expected spending on the Graham Street Station project in 2024, pushing planning budgets to future years in line with Sound Transit planning horizons for this project, and; 5) reallocates remaining budget from the Fauntleroy SW Boulevard project that was reduced in 2020 to support continued investments in Arterial Asphalt and Concrete and Protected Bike Lane projects. Please see the 2021-2026 Proposed CIP for all changes beyond 2021.

## Delayed Capital Projects

Expenditures	\$(26,761,002)
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This item reflects delays to projects that held unsecured funding originally expected to be identified as part of the 2021-2022 Proposed Budget: 1) Delay funding on the Northlake Retaining Wall project to 2022; 3) delay funding on Pedestrian Master Plan Crossing Improvement projects to 2022; 4) delay funding (including unidentified grants) on the Georgetown to South Park Trail project to 2023; 5) delay funding (including unidentified grants) on the Heavy Haul Network project work until 2024, and; 6) delay crossing improvements on West Marginal Way to 2023 (partially restored with TNC tax).

## Select Move Seattle Program Reductions

Expenditures	\$(7,058,091)
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This change reflects reductions across many Move Seattle Levy-funded projects, primarily resulting from loss of non-levy resources in SDOT including: Safe Routes To School projects, Pedestrian Master Plan Crossing Improvements, Bicycle Master Plan protected bike lanes, neighborhood greenway projects, neighborhood large projects, neighborhood traffic control projects, and components of the Burke-Gilman Trail project. Please see individual project pages in the 2021-2026 Proposed CIP for funding detail for these projects and programs. Some of these programs have been funded through other funding sources (like Transportation Network Tax) in other changes in this budget.

## Transit Capital Reductions

Expenditures	\$(2,749,112)
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This change reduces the capital appropriation for several Transit Capital projects as follows: 1) Transit Spot Improvement Program: Reductions will delay improvements planned for Lake City Way @ NE 125th Street and Gilman Avenue in 2021 and reduce further investments for spot improvements in 2022; 2) Route 7 Transit-Plus Multimodal Corridor (TPMC) project: Levy reductions in 2022 will reduce the amount of elements in scope of work

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for Route 7 improvements; 3) Route 40 TPMC: Levy reductions will result in a re-scoping of project elements at 30% design milestone; 4) Bus Rapid Transit Concept Design: Levy reductions will result in less planning and support efforts toward the TPMC program; 5) Sound Transit 3: This action reduces funding for technical support and EIS review for the Sound Transit 3 West Seattle Ballard Link Extension (WSBLE).

## Maintenance and Operations Reductions CIP

Expenditures \$(37,826,917)

This change reflects reductions/delays to maintenance and operations activities in SDOT's Capital Improvement Program. The change includes: 1) reducing Arterial Asphalt and Concrete improvement projects associated with the Route 44 Rapid Ride project and various Ballard pavement projects on Leary Way NW, 15th Ave NW, Ballard Bridge, and non-arterial street resurfacing/restoration projects; 2) postponing project development for various Bike Master Plan, Vision Zero, Safe Routes to School, Neighborhood Traffic Control, Broadview, and Greenway Program projects with a one-time reduction in 2021 until future funding can be secured; 3) reducing budget in the Roadway Structures division that will delay seismic retrofit planning on non-critical bridges, and; 4) reducing various capital Transportation Operations activities including reducing funding for dynamic message signs, adaptive signal control, signal maintenance and new signal installations, and small improvement "spot" improvements for freight in 2021.

## Street Use and REET II Capital Reductions

Expenditures \$(778,895)

This item reduces funding for the Accela permitting system development by \$800,000 in 2021; the funding source is Street Use fees. This item also reduces funding for the Hazard Mitigation Landslide Program by \$1 million; the funding source is REET II. This reduction will affect SDOT's ability to respond to small landslides and make minor repairs. Finally, this change reduces spending in the Shoreline Street Ends CIP by \$300,000 in 2021. This reduction will come from non-labor savings and delay of Shoreline Street End improvement projects. The funding source is permit fees in the Transportation Fund.

## Additional Real Estate Excise Tax (REET) Reductions

Expenditures \$(1,000,000)

This item reduces the department's allocation of Real Estate Excise Tax, decreasing overall planned maintenance support for transportation infrastructure like sidewalks in 2024 and 2025, and reducing support for the Your Voice, Your Choice program in 2021.

## Grant and Revenue Identification Changes

Expenditures \$6,871,409

This item trues up grant funding by removing unsecured funding amounts and allocating budget to projects where revenues have been identified to support continuation of that project work.

## Proposed Technical

### Leadership and Administration Indirect Cost Alignment

Expenditures \$602,268

This technical adjustment aligns SDOT's indirect cost allocation with anticipated expenditure and recovery projections.

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## Funding Source Transfers

Expenditures -

This technical change reallocates budget in projects impacted by the COVID19 emergency, economic conditions, and revenue shortfalls, to allow reprogramming of resources to maintain core service levels in operating and capital projects in 2021.

## Debt Service Adjustments

Expenditures \$1,977,522

This technical change updates the expected costs associated with debt service from past bond issuances to support project work and establishes debt service costs for bonds issued for the West Seattle Bridge Immediate Response capital project. This also includes a transfer of debt service support from State Gasoline Tax revenues to Seattle Commercial Parking Tax revenues.

## Streetcar Adjustments

Expenditures \$612,128

Revenues \$(3,671,492)

This action makes a technical adjustment to SDOT's 2021-2022 Baseline Budget for the projected operating expenses of the South Lake Union and First Hill streetcars. The adjustment is based on current cost and operating revenue assumptions.

## SDOT CIP Adjustment

Expenditures \$(8,350,037)

This technical change transfers budgets within capital projects to align budget accounts with expected spending.

## SDOT "Out Year" Base CIP Adjustment

Expenditures \$26,000,000

This technical change aligns budget changes made during the 2020 fiscal year to correctly reflect them as part of the 2021-2026 Proposed Capital Improvement Program.

## Q2 2020 Ongoing Item Reconciliation

Position Allocation 1.00

This item implements the following change in the 2021 Proposed Budget that was approved as part of the Second Quarter 2020 Supplemental Budget Ordinance: This change moves 1.0 FTE from the Office of Intergovernmental Relations (OIR) to the Seattle Department of Transportation. This position is an ongoing permanent position and will be funded primarily through multiple capital projects.

## SDOT O&M Adjustment

Expenditures \$4,701,236

This technical change adjusts operating budgets for various cost changes and budget transfers related to contract inflation, workgroup reorganizations, adjusted wage increases, and central cost adjustments.

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## **SDOT Reimbursable Adjustment**

Expenditures	\$ (2,412,244)
Revenues	\$ (2,412,244)

This technical change identifies revenues and budget changes associated with work that is fully reimbursed by grants, partnerships, and other city departments.

## **SDOT Street Use Adjustment**

Expenditures	\$5,523,971
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This technical adjustment aligns the budget with anticipated expenditures in SDOT's Street Use program, which is funded by permit issuance, hourly service fees, use, occupancy and modification fees. Since the 2020 Street Use Technical Adjustment was a one-time change, this technical adjustment is based on the 2019 appropriation plus two years of inflation. The fund source is street use fees within SDOT's Transportation Fund.

## **Programming REET II and Move Seattle Levy**

Expenditures	\$2,500,000
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This item reconciles SDOT's citywide Real Estate Excise Tax and Move Seattle Levy project allocations against departmental and citywide targets.

## **SDOT Revenue Balancing Entry**

Revenues	\$ (4,555,829)
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This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Seattle Department of Transportation

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>SDOT - BC-TR-16000 - Central Waterfront</b>			
13000 - Transportation Fund	-	112,660,854	41,990,059
30020 - REET II Capital Fund	-	-	2,900,000
35040 - Waterfront LID #6751	-	7,008,000	-
35900 - Central Waterfront Improvement Fund	-	7,455,221	9,500,000
36700 - 2020 Multipurpose LTGO Bond Fund	-	10,779,000	-
36710 - 2020 LTGO Taxable Bond Fund	-	1,725,000	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	10,000,000
36810 - 2021 LTGO Taxable Bond Fund	-	-	4,260,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
<b>Total for BSL: BC-TR-16000</b>	<b>-</b>	<b>139,628,075</b>	<b>68,650,059</b>
<b>SDOT - BC-TR-19001 - Major Maintenance/Replacement</b>			
00100 - General Fund	-	-	500,000
00164 - Unrestricted Cumulative Reserve Fund	60,000	-	-
10394 - Bridging The Gap Levy Fund	14,854	-	-
10398 - Move Seattle Levy Fund	53,616,923	76,924,725	29,607,510
13000 - Transportation Fund	17,160,102	18,744,231	7,097,952
18500 - School Safety Traffic and Pedestrian Improvement Fund	1,998,402	-	-
19900 - Transportation Benefit District Fund	788,915	794,431	819,280
30010 - REET I Capital Fund	123,355	-	-
30020 - REET II Capital Fund	11,210,391	8,672,002	4,940,581
33860 - 2008 Parks Levy Fund	5,208	-	-
35500 - 2011 Multipurpose LTGO Bond Fund	9,246	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	124,049	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	14,191	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	-	2,000,000	-
36800 - 2021 Multipurpose LTGO Bond	-	-	6,978,490

## Seattle Department of Transportation

Fund			
36810 - 2021 LTGO Taxable Bond Fund	-	-	30,000,000
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
TBD - To Be Determined	-	-	-
<b>Total for BSL: BC-TR-19001</b>	<b>85,125,636</b>	<b>107,135,389</b>	<b>79,943,813</b>

### SDOT - BC-TR-19002 - Major Projects

00164 - Unrestricted Cumulative Reserve Fund	1,730,399	-	-
13000 - Transportation Fund	8,473,451	109,328	805,931
30020 - REET II Capital Fund	(301,584)	-	-
35840 - 2016 UTGO-Alaskan Way Seawall	790,871	-	-
35900 - Central Waterfront Improvement Fund	2,484,393	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	125,863	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	2,238,049	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	763,313	-	-
36410 - 2017 LTGO Taxable Bond Fund	(59)	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	(21,693)	-	-
36510 - 2018 LTGO Taxable Bond Fund	1,242,425	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	10,498,710	-	-
36610 - 2019 LTGO Taxable Bond Fund	999,708	-	-
<b>Total for BSL: BC-TR-19002</b>	<b>29,023,846</b>	<b>109,328</b>	<b>805,931</b>

### SDOT - BC-TR-19003 - Mobility-Capital

00100 - General Fund	106	3,060,000	760,728
00164 - Unrestricted Cumulative Reserve Fund	184,036	-	-
10394 - Bridging The Gap Levy Fund	103,548	-	-
10398 - Move Seattle Levy Fund	48,343,377	52,758,123	52,865,895
13000 - Transportation Fund	54,741,110	121,926,565	110,003,538
18500 - School Safety Traffic and Pedestrian Improvement Fund	7,281,213	9,684,131	6,383,669
19900 - Transportation Benefit District Fund	7,702,631	13,271,233	4,744,721
30010 - REET I Capital Fund	3,748,426	-	-
30020 - REET II Capital Fund	5,256,906	9,857,514	4,799,229
33850 - 2000 Parks Levy Fund	6,309	-	-



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36300 - 2016 Multipurpose LTGO Bond Fund	1,033,670	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	1,041,213	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	575,185	-	-
36510 - 2018 LTGO Taxable Bond Fund	609,364	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	15,021,510
TBD - To Be Determined	-	-	-
<b>Total for BSL: BC-TR-19003</b>	<b>130,627,095</b>	<b>210,557,566</b>	<b>194,579,289</b>
 <b>SDOT - BO-TR-12001 - South Lake Union Streetcar Operations</b>			
10800 - Seattle Streetcar Operations	5,022,377	4,356,843	4,224,358
<b>Total for BSL: BO-TR-12001</b>	<b>5,022,377</b>	<b>4,356,843</b>	<b>4,224,358</b>
 <b>SDOT - BO-TR-12002 - First Hill Streetcar Operations</b>			
10800 - Seattle Streetcar Operations	13,147,245	9,420,748	9,466,145
<b>Total for BSL: BO-TR-12002</b>	<b>13,147,245</b>	<b>9,420,748</b>	<b>9,466,145</b>
 <b>SDOT - BO-TR-16000 - Waterfront and Civic Projects</b>			
13000 - Transportation Fund	-	(1)	30,612,193
<b>Total for BSL: BO-TR-16000</b>	<b>-</b>	<b>(1)</b>	<b>30,612,193</b>
 <b>SDOT - BO-TR-17001 - Bridges &amp; Structures</b>			
00100 - General Fund	4,695,041	4,946,975	2,591,003
10398 - Move Seattle Levy Fund	2,678,185	2,778,341	5,189,249
13000 - Transportation Fund	19,099,028	7,213,701	6,605,160
<b>Total for BSL: BO-TR-17001</b>	<b>26,472,255</b>	<b>14,939,017</b>	<b>14,385,412</b>
 <b>SDOT - BO-TR-17003 - Mobility Operations</b>			
00100 - General Fund	22,574,328	24,994,918	15,058,960
10398 - Move Seattle Levy Fund	5,695,752	6,042,736	16,351,914
13000 - Transportation Fund	26,440,444	18,007,593	11,459,836
18500 - School Safety Traffic and Pedestrian Improvement Fund	3,826,969	937,184	943,345
19900 - Transportation Benefit District Fund	59,534,079	67,738,963	8,236,306
30020 - REET II Capital Fund	15,368	-	-
<b>Total for BSL: BO-TR-17003</b>	<b>118,086,939</b>	<b>117,721,394</b>	<b>52,050,361</b>
 <b>SDOT - BO-TR-17004 - ROW Management</b>			
00100 - General Fund	-	-	-

## Seattle Department of Transportation

13000 - Transportation Fund	31,749,391	40,114,478	42,995,188
<b>Total for BSL: BO-TR-17004</b>	<b>31,749,391</b>	<b>40,114,478</b>	<b>42,995,188</b>
 <b>SDOT - BO-TR-17005 - Maintenance Operations</b>			
00100 - General Fund	11,684,870	11,327,219	28,847,805
10398 - Move Seattle Levy Fund	2,174,558	2,252,112	5,960,840
13000 - Transportation Fund	29,683,482	22,295,909	16,268,867
19900 - Transportation Benefit District Fund	2,715,929	2,847,028	2,883,059
<b>Total for BSL: BO-TR-17005</b>	<b>46,258,840</b>	<b>38,722,268</b>	<b>53,960,571</b>
 <b>SDOT - BO-TR-18001 - Leadership and Administration</b>			
00100 - General Fund	-	558	908,041
10398 - Move Seattle Levy Fund	-	484	-
13000 - Transportation Fund	2,306,846	1,582,504	-
<b>Total for BSL: BO-TR-18001</b>	<b>2,306,846</b>	<b>1,583,546</b>	<b>908,041</b>
 <b>SDOT - BO-TR-18002 - General Expense</b>			
00100 - General Fund	4,864,323	5,382,463	9,981,973
10398 - Move Seattle Levy Fund	-	-	170,000
13000 - Transportation Fund	31,083,676	48,442,699	40,125,575
30010 - REET I Capital Fund	-	-	-
30020 - REET II Capital Fund	814,125	815,375	5,008,332
<b>Total for BSL: BO-TR-18002</b>	<b>36,762,124</b>	<b>54,640,537</b>	<b>55,285,880</b>
 <b>SDOT - BO-TR-19003A - UNASSIGNED</b>			
19900 - Transportation Benefit District Fund	402,110	-	-
<b>Total for BSL: BO-TR-19003A</b>	<b>402,110</b>	<b>-</b>	<b>-</b>
 <b>Department Total</b>			
	<b>524,984,703</b>	<b>738,929,188</b>	<b>607,867,241</b>
 <b>Department Full-Time Equivalents Total*</b>			
	<b>931.50</b>	<b>958.00</b>	<b>1,079.00</b>

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

### Budget Summary by Fund Seattle Department of Transportation

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	43,818,669	49,712,133	58,648,510
00164 - Unrestricted Cumulative Reserve Fund	1,974,435	-	-

## Seattle Department of Transportation

10394 - Bridging The Gap Levy Fund	118,402	-	-
10398 - Move Seattle Levy Fund	112,508,796	140,756,521	110,145,408
10800 - Seattle Streetcar Operations	18,169,622	13,777,591	13,690,503
13000 - Transportation Fund	220,737,530	391,097,861	307,964,299
18500 - School Safety Traffic and Pedestrian Improvement Fund	13,106,584	10,621,315	7,327,014
19900 - Transportation Benefit District Fund	71,143,664	84,651,655	16,683,366
30010 - REET I Capital Fund	3,871,782	-	-
30020 - REET II Capital Fund	16,995,206	19,344,891	17,648,142
33850 - 2000 Parks Levy Fund	6,309	-	-
33860 - 2008 Parks Levy Fund	5,208	-	-
35040 - Waterfront LID #6751	-	7,008,000	-
35500 - 2011 Multipurpose LTGO Bond Fund	9,246	-	-
35840 - 2016 UTGO-Alaskan Way Seawall	790,871	-	-
35900 - Central Waterfront Improvement Fund	2,484,393	7,455,221	9,500,000
36200 - 2015 Multipurpose LTGO Bond Fund	249,912	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	3,271,719	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	1,818,716	-	-
36410 - 2017 LTGO Taxable Bond Fund	(59)	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	553,493	2,000,000	-
36510 - 2018 LTGO Taxable Bond Fund	1,851,789	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	10,498,710	-	-
36610 - 2019 LTGO Taxable Bond Fund	999,708	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	10,779,000	-
36710 - 2020 LTGO Taxable Bond Fund	-	1,725,000	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	32,000,000
36810 - 2021 LTGO Taxable Bond Fund	-	-	34,260,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	-	-
TBD - To Be Determined	-	-	-
<b>Budget Totals for SDOT</b>	<b>524,984,703</b>	<b>738,929,188</b>	<b>607,867,241</b>

# Seattle Department of Transportation

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
311010	Real & Personal Property Taxes	100,261,958	103,236,976	102,255,747
322260	Nonbus Lic&Perm-Meter Hood Fee	21,900	-	-
344900	Transportation-Other Rev	410,341	-	-
360020	Inv Earn-Residual Cash	-	1,549,746	978,356
360150	Interest On Loan Payoffs	1,329,149	-	-
360300	St Space Facilities Rentals	(215)	-	-
360360	Sponsorship And Royalties	(500)	-	-
360380	Sale Of Junk Or Salvage	(152)	-	-
<b>Total Revenues for: 10398 - Move Seattle Levy Fund</b>		<b>102,022,481</b>	<b>104,786,722</b>	<b>103,234,104</b>
400000	Use of/Contribution to Fund Balance	-	35,969,799	6,911,304
<b>Total Resources for:10398 - Move Seattle Levy Fund</b>		<b>102,022,481</b>	<b>140,756,521</b>	<b>110,145,408</b>
331110	Direct Fed Grants	97,573	-	-
337080	Other Private Contrib & Dons	448,723	6,795,000	6,804,000
344900	Transportation-Other Rev	8,824,303	1,655,445	1,171,200
360310	Lt Space/Facilities Leases	89,340	-	-
360360	Sponsorship And Royalties	-	200,000	132,000
374030	Capital Contr-Fed Dir Grants	-	272,123	1,000,000
397010	Operating Transfers In	9,111,537	9,152,138	5,296,014
<b>Total Revenues for: 10800 - Seattle Streetcar Operations</b>		<b>18,571,477</b>	<b>18,074,706</b>	<b>14,403,214</b>
400000	Use of/Contribution to Fund Balance	-	(4,297,115)	(712,711)
<b>Total Resources for:10800 - Seattle Streetcar Operations</b>		<b>18,571,477</b>	<b>13,777,591</b>	<b>13,690,503</b>
316060	B&O Tax-Commercial Parking	49,231,599	45,595,607	38,756,266
318020	Employee Hrs Tax	1,628	-	-
318060	Comm Parking Tax Penalties Int	8,675	-	-

## Seattle Department of Transportation

322040	Nonbus Lic&Perm-Comm Park	-	-	36,450
322060	Nonbus Lic&Perm-Sign	(723)	291,875	323,264
322090	Nonbus Lic&Perm-Furn & Oil	34,531	-	-
322130	Nonbus Lic&Perm-Cats	(6,936)	-	-
322150	Nonbus Lic&Perm-Issuance	2,125,191	1,954,221	1,956,379
322160	Nonbus Lic&Perm-Renewal	1,163,878	1,445,476	1,448,392
322180	Nonbus Lic&Perm-Oth Street Use	910,408	937,149	945,689
322260	Nonbus Lic&Perm-Meter Hood Fee	(21,900)	-	-
322900	Nonbus Lic&Perm-Other	2,662,964	3,230,913	1,206,554
331110	Direct Fed Grants	4,761,878	-	62,006,409
333110	Ind Fed Grants	9,874,923	36,442,783	-
334010	State Grants	8,273,832	20,790,352	5,829,135
334090	State Grants-Passthr	13,210	-	-
335011	Multimodal Transportation Dist	1,011,144	1,016,328	1,016,328
335050	Mtr Veh Fuel Tx-St Improvement	15,363,212	15,880,125	14,150,181
337050	Proceeds-Countywide Tax Levy	949,795	889,287	1,870,704
337080	Other Private Contrib & Dons	6,634	1,259,361	649,980
341040	Sales Of Maps & Publications	(130)	-	-
341070	Print & Copy Svcs-Outsourced	(6,490)	-	-
341190	Personnel Service Fees	(299)	-	-
341200	Scanning Systems License	(1,002,832)	-	-
341300	Administrative Fees & Charges	3,439,063	3,787,613	726,069
341360	Fees	(2)	-	-
343010	Architect/Engineering Svc Chrg	-	1,264,635	-
344010	Street Maintenance & Repair	(1,673,505)	1,425,224	1,473,651
344040	Mitigation Payments	-	-	234,837
344070	Street Occupation Rev	114,105	465,779	1,207,484
344080	Street Use Rev	26,300,926	23,962,899	23,966,077
344090	Annual Fees Rev	1,008,371	1,156,230	1,158,714
344100	Transportation Admin Svcs Rev	31,826	-	-
344110	Night Vending Prog Admin Fees	2,064	-	-
344130	Plan Review & Inspection	13,889,070	12,138,849	12,132,907

## Seattle Department of Transportation

344900	Transportation-Other Rev	43,337,018	143,458,806	129,618,057
347080	Cult & Rec Training Charges	(376)	-	-
350180	Misc Fines & Penalties	167,474	-	-
360020	Inv Earn-Residual Cash	(128,713)	-	-
360220	Interest Earned On Deliquent A	91,772	-	-
360300	St Space Facilities Rentals	215	-	-
360310	Lt Space/Facilities Leases	203,980	-	-
360380	Sale Of Junk Or Salvage	12,796	-	-
360390	Proceeds From Sale Of Assets	28,631	-	-
360900	Miscellaneous Revs-Other Rev	43,730	-	25,000,000
374030	Capital Contr-Fed Dir Grants	(499,983)	-	-
391060	Long-Term Intergovtl Loan Proc	-	3,242,106	559,928
395010	Sales Of Land & Buildings	6,198,667	54,715,000	1,700,000
397010	Operating Transfers In	1,025,641	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>188,946,958</b>	<b>375,350,618</b>	<b>327,973,454</b>
400000	Use of/Contribution to Fund Balance	-	4,571,843	(20,009,155)
<b>Total Resources for:13000 - Transportation Fund</b>		<b>188,946,958</b>	<b>379,922,461</b>	<b>307,964,299</b>
350030	Parking Infraction Penalties	9,656,678	10,628,507	13,186,634
<b>Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>9,656,678</b>	<b>10,628,507</b>	<b>13,186,634</b>
400000	Use of/Contribution to Fund Balance	-	1,774,593	(3,728,530)
<b>Total Resources for:18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>9,656,678</b>	<b>12,403,100</b>	<b>9,458,104</b>
313020	Sales & Use Tax	30,439,622	32,896,535	32,896,535
317030	Trans Ben Dist Vehicle Fees	34,392,226	30,912,698	(26,028,083)
341300	Administrative Fees & Charges	(699)	-	-
344900	Transportation-Other Rev	(126)	-	-
REV	Revenue	-	386,651	386,651
<b>Total Revenues for: 19900 - Transportation Benefit District Fund</b>		<b>64,831,023</b>	<b>64,195,884</b>	<b>7,255,103</b>

## Seattle Department of Transportation

400000	Use of/Contribution to Fund Balance	-	20,455,771	9,428,263
<b>Total Resources for:19900 - Transportation Benefit District Fund</b>		<b>64,831,023</b>	<b>84,651,655</b>	<b>16,683,366</b>
391030	Lid Bond Proceeds	-	7,008,000	7,008,000
<b>Total Revenues for: 35040 - Waterfront LID #6751</b>		<b>-</b>	<b>7,008,000</b>	<b>7,008,000</b>
337080	Other Private Contrib & Dons	12,300,000	7,445,000	7,445,000
341150	Private Reimbursements	352,946	-	-
344900	Transportation-Other Rev	5,223	-	-
360300	St Space Facilities Rentals	269,485	-	-
360310	Lt Space/Facilities Leases	372,678	-	-
<b>Total Revenues for: 35900 - Central Waterfront Improvement Fund</b>		<b>13,300,333</b>	<b>7,445,000</b>	<b>7,445,000</b>
400000	Use of/Contribution to Fund Balance	-	-	3,555,000
<b>Total Resources for:35900 - Central Waterfront Improvement Fund</b>		<b>13,300,333</b>	<b>7,445,000</b>	<b>11,000,000</b>
350180	Misc Fines & Penalties	(500)	-	-
<b>Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund</b>		<b>(500)</b>	<b>-</b>	<b>-</b>
<b>Total SDOT Resources</b>		<b>397,328,450</b>	<b>645,964,328</b>	<b>475,949,680</b>

# Seattle Department of Transportation

## Appropriations by Budget Summary Level and Program

### **SDOT - BC-TR-16000 - Central Waterfront**

The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Central Waterfront	-	139,628,075	68,650,059
<b>Total</b>	-	<b>139,628,075</b>	<b>68,650,059</b>

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

### **SDOT - BC-TR-19001 - Major Maintenance/Replacement**

The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bridges & Structures	23,022,477	38,795,436	47,059,735
Landslide Mitigation	369,671	475,349	282,212
Roads	52,127,067	61,154,175	27,026,344
Sidewalk Maintenance	6,194,151	3,807,479	3,063,723
Signs, Signals and Markings	1,482,013	1,657,420	1,435,737
Trails and Bike Paths	1,620,914	1,236,594	1,067,125
Urban Forestry	309,342	-	-
Urban Forestry	-	-	8,937
Urban Forestry	-	8,936	-
<b>Total</b>	<b>85,125,636</b>	<b>107,135,389</b>	<b>79,943,813</b>
Full-time Equivalents Total*	98.25	98.25	98.25

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

*The following information summarizes the programs in Major Maintenance/Replacement Budget Summary Level:*

#### **Bridges & Structures**



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The purpose of Bridges and Structures Program is to provide for safe and efficient use of the city's bridges and structures to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bridges & Structures	23,022,477	38,795,436	47,059,735
Full Time Equivalents Total	13.75	13.75	13.75

### Landslide Mitigation

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Landslide Mitigation	369,671	475,349	282,212
Full Time Equivalents Total	2.00	2.00	2.00

### Roads

The purpose of the Roads program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Roads	52,127,067	61,154,175	27,026,344
Full Time Equivalents Total	47.00	47.00	47.00

### Sidewalk Maintenance

The purpose of Sidewalk Maintenance Program is to maintain and provide for safe and efficient use of the city's sidewalks to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Sidewalk Maintenance	6,194,151	3,807,479	3,063,723
Full Time Equivalents Total	6.00	6.00	6.00

### Signs, Signals and Markings

The purpose of Signs, Signals and Markings Program is to design, plan and maintain the city's signs, signals, and street, sidewalk markings

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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## Seattle Department of Transportation

Signs, Signals and Markings 1,482,013 1,657,420 1,435,737

### Trails and Bike Paths

The purpose of Trails and Bike Paths Program is to maintain and provide for safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Trails and Bike Paths	1,620,914	1,236,594	1,067,125
Full Time Equivalents Total	27.75	27.75	27.75

### Urban Forestry

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Urban Forestry	309,342	8,936	8,937
Full Time Equivalents Total	1.75	1.75	1.75

### **SDOT - BC-TR-19002 - Major Projects**

The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.

<b>Program Expenditures</b>	2019 Actuals	2020 Adopted	2021 Proposed
Alaskan Way Viaduct	27,598,464	-	-
First Hill Streetcar	6,339	-	-
Mercer Corridor	386	-	-
Mercer West	304,967	-	-
SR-520	1,113,690	109,328	805,931
<b>Total</b>	<b>29,023,846</b>	<b>109,328</b>	<b>805,931</b>
Full-time Equivalents Total*	24.50	24.50	24.50

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

The following information summarizes the programs in Major Projects Budget Summary Level:

# Seattle Department of Transportation

## Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Alaskan Way Viaduct	27,598,464	-	-
Full Time Equivalents Total	23.00	23.00	23.00

## First Hill Streetcar

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
First Hill Streetcar	6,339	-	-

## Mercer Corridor

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Mercer Corridor	386	-	-

## Mercer West

The purpose of the Mercer West Program is to use existing street capacity along the west portion of Mercer Street more efficiently and enhance all modes of travel, including pedestrian mobility, and provide an east/west connection between I-5, State Route 99, and Elliott Ave W.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Mercer West	304,967	-	-

## SR-520

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
SR-520	1,113,690	109,328	805,931
Full Time Equivalents Total	1.50	1.50	1.50

# Seattle Department of Transportation

## **SDOT - BC-TR-19003 - Mobility-Capital**

The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Corridor & Intersection Imprv	25,994,501	40,668,696	32,986,274
Freight Mobility	30,406,559	38,752,769	18,110,133
Intelligent Transp System	4,257,520	3,259,933	7,515,393
Neighborhood Enhancements	7,191,672	9,415,342	7,991,922
New Trails and Bike Paths	19,881,820	32,994,949	10,647,527
Sidewalks & Ped Facilities	28,346,746	36,641,122	31,175,687
Transit & HOV	14,548,277	48,824,755	86,152,354
<b>Total</b>	<b>130,627,095</b>	<b>210,557,566</b>	<b>194,579,289</b>
Full-time Equivalents Total*	134.50	138.50	138.50

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

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

### **Corridor & Intersection Imprv**

The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Corridor & Intersection Imprv	25,994,501	40,668,696	32,986,274
Full Time Equivalents Total	37.50	38.50	38.50

### **Freight Mobility**

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Freight Mobility	30,406,559	38,752,769	18,110,133
Full Time Equivalents Total	4.50	4.50	4.50

# Seattle Department of Transportation

## Intelligent Transp System

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Intelligent Transp System	4,257,520	3,259,933	7,515,393
Full Time Equivalents Total	9.25	9.25	9.25

## Neighborhood Enhancements

The purpose of the Neighborhood Enhancements Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Neighborhood Enhancements	7,191,672	9,415,342	7,991,922
Full Time Equivalents Total	19.75	19.75	19.75

## New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
New Trails and Bike Paths	19,881,820	32,994,949	10,647,527
Full Time Equivalents Total	-	1.00	1.00

## Sidewalks & Ped Facilities

The purpose of the Sidewalks & Pedestrian Facilities Program is to install new facilities that help pedestrians move safely along the city's sidewalks by installing or replacing sidewalks, modifying existing sidewalks for elderly and handicapped accessibility, and increasing pedestrian lighting.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Sidewalks & Ped Facilities	28,346,746	36,641,122	31,175,687
Full Time Equivalents Total	50.50	52.50	52.50

## Transit & HOV

## Seattle Department of Transportation

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Transit & HOV	14,548,277	48,824,755	86,152,354
Full Time Equivalents Total	13.00	13.00	13.00

### **SDOT - BO-TR-12001 - South Lake Union Streetcar Operations**

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
S Lake Union Streetcar Ops	5,022,377	4,356,843	4,224,358
<b>Total</b>	<b>5,022,377</b>	<b>4,356,843</b>	<b>4,224,358</b>

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### **SDOT - BO-TR-12002 - First Hill Streetcar Operations**

The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
First Hill Streetcar Ops	13,147,245	9,420,748	9,466,145
<b>Total</b>	<b>13,147,245</b>	<b>9,420,748</b>	<b>9,466,145</b>

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

### **SDOT - BO-TR-16000 - Waterfront and Civic Projects**

The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Waterfront and Civic Projects	-	(1)	30,612,193

## Seattle Department of Transportation

<b>Total</b>	-	(1)	<b>30,612,193</b>
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### **SDOT - BO-TR-17001 - Bridges & Structures**

The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bridge Operations	3,757,936	3,902,269	3,923,867
Engineering & Ops Support	15,513,240	2,285,329	1,589,400
Structures Engineering	1,090,555	1,008,015	1,356,154
Structures Maintenance	6,110,525	7,743,404	7,515,991
<b>Total</b>	<b>26,472,255</b>	<b>14,939,017</b>	<b>14,385,412</b>
Full-time Equivalents Total*	56.00	57.00	57.00

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*The following information summarizes the programs in Bridges & Structures Budget Summary Level:*

#### **Bridge Operations**

The purpose of Bridge Operations is to ensure the safe and efficient operations and preventive maintenance for over 180 bridges throughout the city.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bridge Operations	3,757,936	3,902,269	3,923,867
Full Time Equivalents Total	17.50	17.50	17.50

#### **Engineering & Ops Support**

The purpose of the Engineering Ops & Support program is to provide engineering support services to other SDOT projects, perform engineering related to bridges and structures, and manage stormwater pollution control.

<b>Expenditures/FTE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
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## Seattle Department of Transportation

	Actuals	Adopted	Proposed
Engineering & Ops Support	15,513,240	2,285,329	1,589,400
Full Time Equivalents Total	3.00	3.00	3.00

### Structures Engineering

The purpose of the Structures Engineering Program is to provide engineering services on all the bridges and structures within the city to ensure the safety of transportation users as they use or move in proximity to these transportation facilities.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Structures Engineering	1,090,555	1,008,015	1,356,154
Full Time Equivalents Total	3.50	3.50	3.50

### Structures Maintenance

The purpose of the Structures Maintenance Program is to provide for the maintenance of the city's bridges, roadside structures and stairways.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Structures Maintenance	6,110,525	7,743,404	7,515,991
Full Time Equivalents Total	32.00	33.00	33.00

### **SDOT - BO-TR-17003 - Mobility Operations**

The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Commuter Mobility	27,614,996	17,875,325	13,763,142
Neighborhoods	1,233,488	1,153,967	1,041,261
Parking & Curbspace	12,685,712	14,767,719	12,900,993
Signs & Markings	3,663,121	4,191,653	4,232,251
Traffic Signals	10,066,842	9,487,442	9,889,766
Transit Operations	59,166,887	66,851,338	-
Transit Operations	-	-	7,343,447
Urban Planning	3,655,894	3,393,950	2,879,501
<b>Total</b>	<b>118,086,939</b>	<b>117,721,394</b>	<b>52,050,361</b>
Full-time Equivalents Total*	134.75	141.75	141.75



# Seattle Department of Transportation

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The following information summarizes the programs in Mobility Operations Budget Summary Level:

## Commuter Mobility

The purpose of the Commuter Mobility Program is to provide a variety of services, including enforcement of City commercial vehicle limits, transit coordination, and planning, to increase mobility and transportation options to the residents of Seattle.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Commuter Mobility	27,614,996	17,875,325	13,763,142
Full Time Equivalents Total	44.25	51.25	51.25

## Neighborhoods

The purpose of the Neighborhoods Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Neighborhoods	1,233,488	1,153,967	1,041,261
Full Time Equivalents Total	2.50	2.50	2.50

## Parking & Curbspace

The purpose of Parking and Curb Ramp Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, manage curbspace, develop and manage the City's carpool program and Residential Parking Zones.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Parking & Curbspace	12,685,712	14,767,719	12,900,993
Full Time Equivalents Total	31.00	31.00	31.00

## Signs & Markings

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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## Seattle Department of Transportation

Signs & Markings	3,663,121	4,191,653	4,232,251
Full Time Equivalents Total	19.50	19.50	19.50

### Traffic Signals

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Traffic Signals	10,066,842	9,487,442	9,889,766
Full Time Equivalents Total	24.25	24.25	24.25

### Transit Operations

The Purpose of the Transit Operations Program is to purchase Metro Transit service hours on routes with at least 65% of the stops within the city of Seattle and to support regional transit service in conjunction with other cities, transit agencies, and transportation benefit districts who contribute to the cost of providing regional transit service. The program also funds ORCA Opportunity which provides youth ORCA cards for Seattle Public Schools Students, Seattle Promise scholarship students or similar programs. The program also funds and administers a \$20 low-income VLF rebate to qualified individuals and supports access to transit service for low-income riders. The Transit Operations program revenues support the implementation of City-wide improvements to maximize transit operations.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Transit Operations	59,166,887	66,851,338	7,343,447
Full Time Equivalents Total	2.75	2.75	2.75

### Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Urban Planning	3,655,894	3,393,950	2,879,501
Full Time Equivalents Total	10.50	10.50	10.50

### **SDOT - BO-TR-17004 - ROW Management**

The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
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## Seattle Department of Transportation

	Actuals	Adopted	Proposed
St Use Permit & Enforcement	31,749,391	40,114,478	42,995,188
<b>Total</b>	<b>31,749,391</b>	<b>40,114,478</b>	<b>42,995,188</b>
Full-time Equivalents Total*	134.25	139.25	139.25

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### **SDOT - BO-TR-17005 - Maintenance Operations**

The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Emergency Response	11,697,155	4,840,587	4,704,695
Operations Support	5,566,452	4,956,495	19,934,832
Pavement Management/Repair	15,330,146	14,732,700	15,064,086
Street Cleaning	7,428,828	7,878,769	7,889,820
Tree & Landscape Maintenance	6,236,258	6,313,717	6,367,138
<b>Total</b>	<b>46,258,840</b>	<b>38,722,268</b>	<b>53,960,571</b>
Full-time Equivalents Total*	144.00	144.50	265.50

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

The following information summarizes the programs in Maintenance Operations Budget Summary Level:

#### **Emergency Response**

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

<b>Expenditures/FTE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Emergency Response	11,697,155	4,840,587	4,704,695
Full Time Equivalents Total	19.00	19.00	19.00

# Seattle Department of Transportation

## Operations Support

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Operations Support	5,566,452	4,956,495	19,934,832
Full Time Equivalents Total	22.50	22.50	143.50

## Pavement Management/Repair

The purpose of the Pavement Management and Repair Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing, preservation and maintenance of all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pavement Management/Repair	15,330,146	14,732,700	15,064,086
Full Time Equivalents Total	57.25	57.25	57.25

## Street Cleaning

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Street Cleaning	7,428,828	7,878,769	7,889,820
Full Time Equivalents Total	22.50	22.50	22.50

## Tree & Landscape Maintenance

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Tree & Landscape Maintenance	6,236,258	6,313,717	6,367,138

## Seattle Department of Transportation

Full Time Equivalents Total 22.75 23.25 23.25

**SDOT - BO-TR-18001 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	41,665,546	39,733,357	44,965,979
Departmental Indirect Costs	16,632,028	18,968,116	-
Departmental Indirect Costs	-	-	17,400,399
Divisional Indirect Costs	13,421,046	12,147,358	11,743,120
Indirect Cost Recovery Offset	(73,429,383)	(69,265,285)	(73,357,349)
Pooled Benefits and PTO	4,017,609	-	155,892
<b>Total</b>	<b>2,306,846</b>	<b>1,583,546</b>	<b>908,041</b>
Full-time Equivalents Total*	205.25	214.25	214.25

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

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

**Citywide Indirect Costs**

The Purpose of Citywide Indirect Cost Program is to allocate the City's general service costs to SDOT in a way that benefits the delivery of transportation services to the public.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	41,665,546	39,733,357	44,965,979

**Departmental Indirect Costs**

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<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	16,632,028	18,968,116	17,400,399
Full Time Equivalents Total	112.00	120.00	120.00

**Divisional Indirect Costs**

## Seattle Department of Transportation

The purpose of the Divisional Indirect Costs Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Divisional Indirect Costs	13,421,046	12,147,358	11,743,120
Full Time Equivalents Total	93.25	94.25	94.25

### Indirect Cost Recovery Offset

Indirect Cost Recovery Offset Program includes Department Management Indirect cost recovery and General Expense Indirect Cost Recovery. This program equitably recovers and allocates departmental and general expense indirect cost from all transportation activities and capital projects to fund departmental management and support services essential for delivery of transportation service to the public.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Indirect Cost Recovery Offset	(73,429,383)	(69,265,285)	(73,357,349)

### Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Pooled Benefits and PTO	4,017,609	-	155,892

### **SDOT - BO-TR-18002 - General Expense**

The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Initiatives	12,430	14,150,000	5,296,014
Debt Service	34,159,607	37,900,450	41,890,893
Judgment & Claims	2,590,087	2,590,087	8,098,973
<b>Total</b>	<b>36,762,124</b>	<b>54,640,537</b>	<b>55,285,880</b>

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*The following information summarizes the programs in General Expense Budget Summary Level:*

# Seattle Department of Transportation

## Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Initiatives	12,430	14,150,000	5,296,014

## Debt Service

The purpose of Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's Budget

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Debt Service	34,159,607	37,900,450	41,890,893

## Judgment & Claims

The purpose of the Judgment & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgements and claims against the city are paid.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Judgment & Claims	2,590,087	2,590,087	8,098,973

<b><u>SDOT - BO-TR-19003A - UNASSIGNED</u></b>			
<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Corridor & Intersection Impr	402,110	-	-
<b>Total</b>	<b>402,110</b>	<b>-</b>	<b>-</b>
<p><i>*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here</i></p>			





# Central Waterfront Improvement Program

Marshall Foster, Director

206-684-8413

<http://www.seattle.gov/office-of-the-waterfront-and-civic-projects>

## Central Waterfront Improvement Program

The Office of the Waterfront and Civic Projects is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. Organizationally, it is a unit of the Seattle Department of Transportation (SDOT), although its director reports directly to the Mayor. The Office of the Waterfront and Civic Projects is charged with administering the overall program and ensuring that it is managed efficiently and delivers on the Concept Design and Framework Plan for the Central Waterfront as adopted by the City in Resolution 31399.

The projects that make up the Central Waterfront program are included in SDOT's budget and in the budgets of two other City departments. Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself includes all the projects listed below.

### Seattle Department of Transportation

- Alaskan Way Main Corridor project (MC-TR-C072)
- Overlook Walk and East/West Connections (MC-TR-C073)

### Department of Parks and Recreation

- Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)
- Aquarium Expansion (MC-PR-21006)

### Department of Finance and Administrative Services

- Pike Place Market PC-1 North Waterfront Entrance project (complete)
- Local Improvement District Administration

In addition, there are funds budgeted in CIP projects for Seattle Public Utilities (SPU) and Seattle City Light (SCL) for utility relocations related to the Central Waterfront program. The Office of the Waterfront and Civic Projects is leading design and construction activities for these relocations, which in SDOT's budget are combined in a reimbursable project (MO-TR-R043). The Office of Arts and Culture also has funding from the Waterfront program's 1% for Arts contribution.

The Central Waterfront Improvement Fund is a single fund from which multiple departments draw funding resources. The fund tracks the interfund loan and philanthropic funds as well as other revenues. The fund supports certain costs associated with the design and construction of the waterfront improvement program and related costs for City administration, including the Office of the Waterfront and Civic Projects. Appropriations made from the Central Waterfront Improvement Fund are for these purposes.

In 2019, City Council created the Waterfront LID Fund to pay expenses related to the Waterfront Local Improvement District (#6751). Multiple departments will draw on the resource in this fund, which will be supported by an Interfund Loan (repaid by LID Bonds and LID assessments) until the LID bonds are sold in 2021 or 2022.



# Office of Sustainability and Environment

Jessica Finn Coven, Director

(206) 684-9261

[www.seattle.gov/environment](http://www.seattle.gov/environment)

## Department Overview

The Office of Sustainability & Environment (OSE) develops and implements citywide environmental policies and programs that propel Seattle toward a sustainable, equitable, and carbon neutral future. OSE collaborates with a wide range of stakeholders to develop innovative solutions that foster equity, shared prosperity, vibrant communities, and a healthy environment. OSE develops policies and promotes green initiatives through four functional areas:

**Citywide Coordination:** Coordinates interdepartmental work on priority programs, policies, and outreach to advance the City's goals for a healthy, equitable, and sustainable environment. OSE's coordination work includes a focus on food systems, urban forestry, energy efficiency in City buildings, equity and environment, and environmental performance measurement. OSE is also responsible for administrative coordination of three prominent Boards and Commissions: the Urban Forestry Commission, the Sweetened Beverage Tax Community Advisory Board, and the Environmental Justice Committee.

**Innovation & Research:** Conducts research and develops the City's next generation of environmental and sustainability policies and programs. OSE's innovation and research includes environmental equity, building energy, food policy, and transportation electrification, including implementing the Equity and Environment Agenda, Building Energy Benchmarking & Tune-Up programs, the Fresh Bucks food access program, and the Drive Clean Seattle initiative.

**Climate Change Action Planning, Implementation and Measurement:** Coordinates implementation of the Seattle Climate Action Plan to reduce Seattle's greenhouse gas emissions, including goal assessment, action planning, community outreach, and performance measurement. Centers racial equity and climate justice in climate planning and implementation.

**Food Justice:** Provides direct benefits that increase residents' purchasing power to afford healthy food through Fresh Bucks and Emergency Grocery Vouchers. Centers our residents experiencing food insecurity in our work to grow the local food economy, connecting local farmers, neighborhood grocers, and Seattle residents in need of food assistance.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	10,163,301	5,760,474	8,663,311
Other Funding - Operating	-	6,718,919	5,929,814
<b>Total Operations</b>	<b>10,163,301</b>	<b>12,479,394</b>	<b>14,593,126</b>
<b>Total Appropriations</b>	<b>10,163,301</b>	<b>12,479,394</b>	<b>14,593,126</b>
Full-Time Equivalent Total*	26.50	29.50	29.50

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

# Office of Sustainability and Environment

## Budget Overview

The 2021 Proposed Budget for the Office of Sustainability & Environment (OSE) represents a shift in focus from the 2020 Adopted, in order to meet immediate challenges posed by the COVID-19 pandemic. Due to the ensuing downturn and sharply reduced revenue forecasts for 2021, the proposed budget includes \$482,500 in General Fund reductions to OSE. These savings result from holding positions vacant, reducing administration and overhead, and reducing – though not eliminating – program budgets for Drive Clean Seattle and commercial building Energy Benchmarking and Tune-Ups. The proposed budget continues to fund OSE’s Sweetened Beverage Tax programming at full amounts and continues emergency food access support.

**Ongoing initiative support:** Major ongoing initiatives include:

- Fresh Bucks
- Equity and Environment Initiative
- Duwamish Valley Program
- Climate Action Initiatives
- Drive Clean Seattle
- Building Energy Efficiency
- Food Policy and Programs

Please see previous years’ budgets for a description of these initiatives. As a result of COVID-19, the Proposed maintains and adjusts the following programs:

Emergency Grocery Vouchers: In March of 2020, in response to the COVID-19 pandemic, OSE launched a program of Emergency Grocery Vouchers, providing families in need up to \$400 per month in the form of vouchers redeemable at Safeway supermarkets. An initial \$5 million appropriation was made using Sweetened Beverage Tax funding. Another \$9.5 million was later appropriated from Seattle’s Federal Coronavirus Relief Fund award, along with \$2 million in private philanthropic donations to the program. The proposed budget includes an additional \$3.4 million to support the continuation of Emergency Grocery Vouchers through the end of March of 2021, consistent with proposed legislation that also adds an additional \$5.6 million in 2020.

Oil Heat Conversion Expansion and Tax: As a result of the COVID-19 pandemic, implementation of the City’s new tax on residential heating oil has been delayed one year to September of 2021. The tax is intended to reduce carbon emissions and will fund programming to help homeowners convert from oil heat to electric heat pumps. (The City estimates that about 18,000 homes rely on oil heating within the city limits.) OSE will partner with Seattle City Light and the Seattle Office of Housing to fully fund conversions for qualified, low-income residents, as well as provide partial incentives to other customers. This program will also support a training program for businesses that may be impacted by the tax.

Municipal Energy Efficiency Project: OSE will continue to coordinate and provide technical assistance for the Municipal Energy Efficiency Project (MEEP), a capital project spanning multiple departments that makes energy efficiency improvements to City-owned facilities. In 2021, this programming will be supported by \$2.5 million in Real Estate Excise Tax (REET) revenues. This budget sits in the relevant departments’ capital budgets. For more detail about this project, please see the Municipal Energy Efficiency Project located in the Department of Finance and Administrative Services’ 2021-2026 Capital Improvement Program.

## Incremental Budget Changes

### Office of Sustainability and Environment

2021 Proposed  
Budget

FTE

## Office of Sustainability and Environment

<b>2020 Adopted Budget</b>	<b>12,479,394</b>	<b>29.50</b>
 <b>Baseline</b>		
Revenue Update	-	-
Citywide Adjustments for Standard Cost Changes	132,348	-
Baseline Adjustments for Personnel Costs	37,884	-
Align Medical Costs	-	-
Adjustment for One-Time Budget Changes	(929,000)	-
Maintain Fresh Bucks Program Manager	-	-
Baseline Add for Benchmarking Database and Data Visualization Maintenance	10,000	-
 <b>Proposed Operating</b>		
Joint COVID-19 Relief Plan	3,400,000	-
Transfer Funds to HSD for Fresh Bucks Good Food Bag	(55,000)	-
Delay Hiring Green New Deal Advisor Position	(132,000)	-
Delay Hiring Climate Position	(140,000)	-
Benchmarking & Tune-Ups Enforcement Pause and Technical Assistance Reduction	(150,000)	-
Reduce Drive Clean Seattle Program	(25,000)	-
Reduce Discretionary Staff Travel and Training Budget	(15,000)	-
Reduce Communications Budget	(10,500)	-
Community Programming Reduction	(10,000)	-
 <b>Total Incremental Changes</b>	 <b>\$2,113,732</b>	 <b>-</b>
 <b>Total 2021 Proposed Budget</b>	 <b>\$14,593,126</b>	 <b>29.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### Revenue Update

Revenues \$(450,000)

This change reflects updates to baseline revenues from the August revenue forecast.

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$132,348

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

# Office of Sustainability and Environment

## Baseline Adjustments for Personnel Costs

Expenditures \$37,884

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Align Medical Costs

Expenditures -

Technical adjustment to align OSE's costs associated with regular medical benefits with amounts in the Central Cost Manual.

## Adjustment for One-Time Budget Changes

Expenditures \$(929,000)

This item adjusts the baseline to remove one-time adds in the 2020 Adopted Budget. These include one-time Sweetened Beverage Tax (SBT) funded adds for Fresh Bucks, water bottle filling stations in schools, funding for the SBT Community Advisory Board, and consultant support for an SBT programming evaluation and a scratch-cooking assessment. This adjustment also removes from the baseline one-time, Council-added, partial support for RVC's Green Pathways Fellowship. RVC intends to continue the Fellowship program and is currently pursuing external funding.

## Maintain Fresh Bucks Program Manager

Position Allocation -

The Fresh Bucks program continues to be a priority program for the City of Seattle. This item removes an existing sunset date on the Fresh Bucks Program Manager Strategic Advisor 1, Gen Gov. position.

## Baseline Add for Benchmarking Database and Data Visualization Maintenance

Expenditures \$10,000

This proposal adds \$10,000 to the baseline budget for the benchmarking & tune-ups program to perform needed annual maintenance for the database and visualization platform.

## Proposed Operating

### Joint COVID-19 Relief Plan

Expenditures \$3,400,000

As part of the 2020 budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

This item adds \$3.4 million in one-time reserves in 2021 to OSE provide Emergency Grocery Vouchers to eligible households through the first quarter of 2021. These vouchers, up to \$400 per month, were first issued in April 2020.

## Office of Sustainability and Environment

Vouchers can be spent at Safeway supermarkets and will ultimately serve nearly 14,000 households. Eligible households are enrolled from existing city lists or by community-based organizations. Over the course of 2020, \$5 million in Sweetened Beverage Tax funds, \$9.5 million from Federal CARES Act awards, and \$5.5 million from the City's Emergency and Rainy Day Funds have supported this program. An additional \$2 million has been provided from corporate donations.

### **Transfer Funds to HSD for Fresh Bucks Good Food Bag**

Expenditures \$(55,000)

This item transfers \$55,000 in Sweetened Beverage Tax fund appropriation from the OSE BSL (BO-SE-X1000) to HSD for the Fresh Bucks Good Food Bag Program. See HSD for the corresponding transfer. This transfer replaces the current practice of an annual memorandum of agreement with OSE reimbursing HSD for this work.

### **Delay Hiring Green New Deal Advisor Position**

Expenditures \$(132,000)

Per Council's Green New Deal ordinance, a Green New Deal Advisor position was added to OSE in the 2020 Adopted Budget to help coordinate work associated with the Green New Deal Oversight Board and an interdepartmental team (IDT) to implement climate actions. Hiring for this position was put on hold due to the COVID-19 crisis. This item extends the delay until 2022, providing savings of \$132,000 in 2021.

### **Delay Hiring Climate Position**

Expenditures \$(140,000)

This item reduces the budget to reflect a delay in hiring one of OSE's climate positions until 2022. This position is intended to eventually support OSE's work on building policy, including Performance Standards, Sustainable Buildings Policy, and indoor air quality. The position will also support policy development for clean energy jobs.

### **Benchmarking & Tune-Ups Enforcement Pause and Technical Assistance Reduction**

Expenditures \$(150,000)

This item reduces for one year the Building Energy Benchmarking and Tune-Up budgets by \$150,000. The reduces OSE's in-house capacity to provide technical assistance for commercial building Tune-Ups. It will also lead to a reduction in trainings and pause publication of case studies and promotional articles. This reduction will also lead to a one-year a pause in enforcement of both Energy Benchmarking and Tune-Ups regulations for large commercial and multifamily buildings.

Funding will continue for OSE to continue providing technical assistance through a professional services contract, which will allow Tune-Up submissions to continue at a reduced level. With a pause on enforcement, existing staff will be redeployed in 2021 to take on administration of all help desk inquiries.

### **Reduce Drive Clean Seattle Program**

Expenditures \$(25,000)

This item makes a \$25,000 one-time reduction to the Drive Clean Seattle budget. This will decrease the program budget by half and will reduce funding for community engagement and professional services.

### **Reduce Discretionary Staff Travel and Training Budget**

Expenditures \$(15,000)

## Office of Sustainability and Environment

This item reduces for one year OSE's discretionary budget for professional development training and travel. Support for professional development will continue at a reduced level within program budgets.

### Reduce Communications Budget

Expenditures \$(10,500)

This item would reduce the budget for communications by \$10,500. This reduces resources for translation services. OSE will continue to provide translation services with existing program budgets and with internal staff.

### Community Programming Reduction

Expenditures \$(10,000)

This item pauses funding used to sponsor annual events of community partners as well as funding for OSE's annual Earth Day event.

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OSE - BO-SE-X1000 - Office of Sustainability and Environment</b>			
00100 - General Fund	10,163,301	5,760,474	8,663,311
00155 - Sweetened Beverage Tax Fund	-	6,718,919	5,929,814
<b>Total for BSL: BO-SE-X1000</b>	<b>10,163,301</b>	<b>12,479,394</b>	<b>14,593,126</b>
 <b>Department Total</b>	 <b>10,163,301</b>	 <b>12,479,394</b>	 <b>14,593,126</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>26.50</b>	 <b>29.50</b>	 <b>29.50</b>

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

## Budget Summary by Fund Office of Sustainability and Environment

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	10,163,301	5,760,474	8,663,311
00155 - Sweetened Beverage Tax Fund	-	6,718,919	5,929,814
<b>Budget Totals for OSE</b>	<b>10,163,301</b>	<b>12,479,394</b>	<b>14,593,126</b>



## Office of Sustainability and Environment

### Appropriations by Budget Summary Level and Program

#### **OSE - BO-SE-X1000 - Office of Sustainability and Environment**

The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Sustainability and Environment	10,163,301	12,479,394	14,593,126
<b>Total</b>	<b>10,163,301</b>	<b>12,479,394</b>	<b>14,593,126</b>
Full-time Equivalents Total*	26.50	29.50	29.50

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

*The following information summarizes the programs in Office of Sustainability and Environment Budget Summary Level:*

#### **Office of Sustainability and Environment**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Sustainability and Environment	10,163,301	12,479,394	14,593,126
Full Time Equivalents Total	26.50	29.50	29.50



# Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

<http://www.seattle.gov/audit/>

## Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	3,195,504	2,079,778	2,020,212
Other Funding - Operating	-	500,000	500,000
<b>Total Operations</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>
<b>Total Appropriations</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>
Full-Time Equivalents Total*	10.00	10.00	10.00

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

# Office of the City Auditor

## Budget Overview

The 2021 Proposed Budget includes technical adjustments to bring the department's budget into alignment with an Annual Wage Increase and changes to internal service costs. In addition, the proposed budget reduces the Auditor's total budget by 5% in response to declining General Fund revenues due to COVID-19.

## Incremental Budget Changes

### Office of the City Auditor

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>2,579,778</b>	<b>10.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(3,990)	-
Baseline Adjustments for Personnel Costs	48,413	-
<b>Proposed Operating</b>		
5% General Fund Reduction	(103,989)	-
<b>Total Incremental Changes</b>	<b>\$(59,566)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$2,520,212</b>	<b>10.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$(3,990)

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

#### Baseline Adjustments for Personnel Costs

Expenditures \$48,413

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

### Proposed Operating

#### 5% General Fund Reduction

Expenditures \$(103,989)

## Office of the City Auditor

The 2021 Proposed Budget reduces the Auditor's Budget by 5% in response to declining General Fund revenue due to COVID-19.

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>AUD - BO-AD-VG000 - Office of the City Auditor</b>			
00100 - General Fund	3,195,504	2,079,778	2,020,212
00155 - Sweetened Beverage Tax Fund	-	500,000	500,000
<b>Total for BSL: BO-AD-VG000</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>
<b>Department Total</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>
<b>Department Full-Time Equivalents Total*</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

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

### Budget Summary by Fund Office of the City Auditor

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	3,195,504	2,079,778	2,020,212
00155 - Sweetened Beverage Tax Fund	-	500,000	500,000
<b>Budget Totals for AUD</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>

### Appropriations by Budget Summary Level and Program

#### **AUD - BO-AD-VG000 - Office of the City Auditor**

The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of the City Auditor	3,195,504	2,579,778	2,520,212
<b>Total</b>	<b>3,195,504</b>	<b>2,579,778</b>	<b>2,520,212</b>
Full-time Equivalents Total*	10.00	10.00	10.00

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



# City Budget Office

Ben Noble, Director

(206) 615-1962

<http://www.seattle.gov/budgetoffice/>

## Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data and design to solve problems.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	7,203,501	7,283,554	7,145,311
<b>Total Operations</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Total Appropriations</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
Full-Time Equivalent Total*	36.00	36.00	36.00

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

## Budget Overview

The 2021 Proposed Budget decreases the City Budget Office's budget by \$278,200. The office's personnel budget is reduced by \$94,200, and \$270,000 in revenue is gained through reimbursements for staff work to other departments. The rest of the change is related to Citywide changes and personnel costs.

## Incremental Budget Changes

### City Budget Office

	2020 Proposed Budget	FTE
2020 Adopted Budget	7,283,554	36.00
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(53,888)	-
Baseline Adjustments for Personnel Costs	9,823	-

# City Budget Office

## Proposed Operating

5% Reduction in General Fund reliance in the City Budget Office's budget	(94,178)	-
<b>Total Incremental Changes</b>	<b>\$(138,243)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$7,145,311</b>	<b>36.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$(53,888)
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Baseline Adjustments for Personnel Costs

Expenditures	\$9,823
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This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### 5% Reduction in General Fund reliance in the City Budget Office's budget

Expenditures	\$(94,178)
Revenues	\$270,000

In response to adverse economic impacts from the COVID-19 pandemic, the City requested departments to reduce their reliance on General Fund resources in order to preserve critical public funding. The City Budget Office met the 5% reduction target with \$270,000 in revenues backed by reimbursements from other City departments for CBO staff work, as well as a reduction of \$94,200 in its personnel budget.



## City Budget Office

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>CBO - BO-CB-CZ000 - City Budget Office</b>			
00100 - General Fund	7,203,501	7,283,554	7,145,311
<b>Total for BSL: BO-CB-CZ000</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Department Total</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Department Full-Time Equivalents Total*</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>

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

### Budget Summary by Fund City Budget Office

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	7,203,501	7,283,554	7,145,311
<b>Budget Totals for CBO</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>

### Appropriations by Budget Summary Level and Program

#### **CBO - BO-CB-CZ000 - City Budget Office**

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City Budget Office	7,203,501	7,283,554	7,145,311
<b>Total</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
Full-time Equivalents Total*	36.00	36.00	36.00

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



# Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

<http://www.seattle.gov/civil-service-commission>  
<http://www.seattle.gov/public-safety-civil-service-commission>

## Department Overview

The **Civil Service Commissions** is the administrative entity serving both the Civil Service Commission and the Public Safety Civil Service Commission. The Commissions are quasi-judicial bodies charged with providing fair and impartial hearings on disciplinary actions and other employment related issues. Each commission is governed by a separate three-member board, with one member appointed by the Mayor, one appointed by the City Council, and one elected by, and representing, the employees. The term of each commissioner is three years.

The **Civil Service Commission (CSC)** provides fair and impartial hearings of alleged violations of the City's personnel rules. Employees may file appeals with the CSC regarding all final disciplinary actions and alleged violations of the Personnel Ordinance, as well as related rules and policies. The CSC may issue orders to remedy violations and may also make recommendations to the Mayor and the City Council regarding the administration of the personnel system.

In addition, the CSC investigates allegations of political patronage to ensure the City's hiring practices are established and carried out in accordance with the merit principles set forth in the City Charter. The CSC conducts public hearings on personnel related issues and may propose changes to personnel rules, policies, and laws to the Mayor and the City Council.

The purpose of the **Public Safety Civil Service Commission (PSCSC)** is to implement, administer, and direct a civil service system for sworn personnel of the Seattle Police Department and uniformed personnel of the Seattle Fire Department. The PSCSC provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	469,013	526,097	522,731
<b>Total Operations</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>
<b>Total Appropriations</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>
Full-Time Equivalent Total*	2.00	2.00	2.00

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

# Civil Service Commissions

## Budget Overview

The 2021 Proposed Budget for the Civilian Service Commissions (CIV) includes a reduction to unneeded retirement and benefits appropriations. The proposed budget also includes minor Citywide technical changes which are described below.

## Incremental Budget Changes

### Civil Service Commissions

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>526,097</b>	<b>2.00</b>
<b>Proposed Operating</b>		
Reduction to Correct Commissioner Tax and Retirement Contributions	(23,363)	-
<b>Proposed Technical</b>		
Revenue Update	-	-
Citywide Adjustments for Standard Cost Changes	15,383	-
Baseline Adjustments for Personnel Costs	4,614	-
<b>Total Incremental Changes</b>	<b>\$(3,366)</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$522,731</b>	<b>2.00</b>

## Description of Incremental Budget Changes

### Proposed Operating

#### Reduction to Correct Commissioner Tax and Retirement Contributions

Expenditures \$(23,363)

The Civil Service Commissions are reducing appropriations in tax and retirement accounts that were inaccurately budgeted for Commissioner stipends. This results in a \$23,363 reduction for 2021 that is on-going.

### Proposed Technical

#### Revenue Update

Revenues \$(10,000)

This change reflects updates to baseline revenues from the August revenue forecast.

## Civil Service Commissions

### Citywide Adjustments for Standard Cost Changes

Expenditures \$15,383

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

### Baseline Adjustments for Personnel Costs

Expenditures \$4,614

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>CIV - BO-VC-V1CIV - Civil Service Commissions</b>			
00100 - General Fund	469,013	526,097	522,731
<b>Total for BSL: BO-VC-V1CIV</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>
<b>Department Total</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>
<b>Department Full-Time Equivalents Total*</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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

## Budget Summary by Fund Civil Service Commissions

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	469,013	526,097	522,731
<b>Budget Totals for CIV</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>

## Civil Service Commissions

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
341900	General Government-Other Rev	82,886	102,746	92,746
360900	Miscellaneous Revs-Other Rev	41	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>82,928</b>	<b>102,746</b>	<b>92,746</b>
<b>Total CIV Resources</b>		<b>82,928</b>	<b>102,746</b>	<b>92,746</b>

### Appropriations by Budget Summary Level and Program

#### CIV - BO-VC-V1CIV - Civil Service Commissions

The purpose of the Civil Service Commissions Budget Summary Level is to provide administrative support to the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues. The CSC directs the civil service system for all other employees of the City.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Civil Service Commissions	469,013	526,097	522,731
<b>Total</b>	<b>469,013</b>	<b>526,097</b>	<b>522,731</b>
Full-time Equivalents Total*	2.00	2.00	2.00

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

# Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

## Department Overview

In 2018, the Mayor issued [Executive Order](#) 2018-04 creating the Office of the Employee Ombud (OEO) following the recommendations issued by the Anti-Harassment Inter-departmental Team (AH IDT) on improving the City's workplace culture. The mission of the OEO is to support City employees in all branches of City government in answering their concerns regarding workplace conduct that may be considered inappropriate; may constitute harassment, discrimination, or retaliation; and/or is in conflict with the City's Personnel Rules, Citywide workplace expectations, and other City policies. OEO is the primary conflict management resource for the City.

The OEO provides assistance to City employees through a variety of means, including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

In addition to individual employee services, the OEO engages with policy improvements that support the City's continuous effort to provide every City employee a safe and respectful workplace where they can do their best work in serving the residents of Seattle. OEO, as part of its systemic change mission, offers trainings and capacity building to city departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner. Beginning in 2020, the OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems and trainings, and shared information on patterns of inappropriate workplace conduct at the City.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	347,119	1,278,671	733,298
<b>Total Operations</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>
<b>Total Appropriations</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>
Full-Time Equivalent Total*	3.00	5.00	4.00

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

# Office of the Employee Ombud

## Budget Overview

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. The 2021 Proposed Budget reduces staffing capacity for the Office of the Employee Ombud (OEO) data management. OEO is a small department with limited flexibility in its budget, and the department identified a reduction opportunity with a vacancy. The details of the changes to OEO's budget are included in the Incremental Budget Changes section below.

The 2021 Proposed Budget also provides OEO with technical adjustments in the baseline budget, reflecting adjustments for one-time budget changes in 2020 and changes to internal services costs.

## Incremental Budget Changes

### Office of the Employee Ombud

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>1,278,671</b>	<b>5.00</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(364,750)	-
Citywide Adjustments for Standard Cost Changes	(54,281)	-
Baseline Adjustments for Personnel Costs	-	-
<b>Proposed Operating</b>		
MSA Pocket Reduction	(126,342)	(1.00)
<b>Total Incremental Changes</b>	<b>\$(545,373)</b>	<b>(1.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$733,298</b>	<b>4.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Adjustment for One-Time Budget Changes

Expenditures \$(364,750)

In 2020, the Office of the Employee Ombud moved from a temporary office location in City Hall to a more permanent location in Columbia Tower. This item removes the one-time costs associated with that move from the baseline in 2021.

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$(54,281)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle



## Office of the Employee Ombud

Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Baseline Adjustments for Personnel Costs

Expenditures -

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### MSA Pocket Reduction

Expenditures \$(126,342)  
Position Allocation (1.00)

This item abrogates 1.0 FTE Management Systems Analyst (MSA) vacant pocket and decreases appropriation authority by \$126,342. OEO will continue to perform the MSA function by dividing the job requirements among existing staff. OEO will also collaborate with an MSA in the Seattle Department of Human Resources' Human Resources Investigation Unit (HRIU) on various aspects of data management and reporting.

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OEO - BO-EM-V10MB - Office of Employee Ombud</b>			
00100 - General Fund	347,119	1,278,671	733,298
<b>Total for BSL: BO-EM-V10MB</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>
<b>Department Total</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>
<b>Department Full-Time Equivalents Total*</b>	<b>3.00</b>	<b>5.00</b>	<b>4.00</b>

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

## Budget Summary by Fund Office of the Employee Ombud

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	347,119	1,278,671	733,298
<b>Budget Totals for OEO</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>

## Office of the Employee Ombud

### Appropriations by Budget Summary Level and Program

#### **OEO - BO-EM-V10MB - Office of Employee Ombud**

The purpose of the Office of Employee Ombud Budget Summary Level is to assist City of Seattle employees in navigating the City's conflict management system. OEO supports all processes relating to harassment, discrimination, or misconduct and provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive workplace environment.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Employee Ombud Office	347,119	1,278,671	733,298
<b>Total</b>	<b>347,119</b>	<b>1,278,671</b>	<b>733,298</b>
Full-time Equivalent Total*	3.00	5.00	4.00

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

# Employees' Retirement System

Jeff Davis, Executive Director

(206) 386-1293

<http://www.seattle.gov/retirement/>

## Department Overview

The Seattle City Employees' Retirement System has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 9,400 active employee members, 2,800 terminated employee members and 7,000 retired employee members participate in the plan.

The provisions of the plan are set forth in [Chapter 4.36](#) of the Seattle Municipal Code. The plan is a "defined benefit plan" which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the system and do not reflect payment of retiree benefits.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	241,640,255	21,000,778	8,646,345
<b>Total Operations</b>	<b>241,640,255</b>	<b>21,000,778</b>	<b>8,646,345</b>
<b>Total Appropriations</b>	<b>241,640,255</b>	<b>21,000,778</b>	<b>8,646,345</b>
Full-Time Equivalents Total*	23.00	23.00	28.00

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

## Budget Overview

The Seattle City Employees' Retirement System (SCERS) relies on the long-term health of its assets to sustain its long-term financial obligations to SCERS members. The long-term health of SCERS is measured by the annual January 1 funding status, a percentage that represents the value of the asset portfolio over the reserves needed to pay retirement benefits to employees.

As of January 1, 2020, SCERS net assets are valued at \$3.04 billion with a 68.9% funded status. This is an increase from 68.2% in 2019, but still higher than the low of 62% in 2010. SCERS funding status has generally increased steadily since 2010 due to changes SCERS has made to positively impact the funding status over the long-term. A 2019 decrease was due to adopted changes in assumptions related to long-term investment returns and lower than expected investment returns in 2018.

# Employees' Retirement System

**Annual Contributions:** The plan's actuaries determine an "annual required contribution" (ARC) into SCERS so its assets grow in tandem with pension costs, which rise as new employees join SCERS, wages increase, and retirees live longer. In response to the drop in the value of its invested assets and its funded status coming out of the 2008-09 recession, SCERS and the City enhanced the plan in 2013 by revising its ARC calculation so SCERS will be fully funded after a fixed 30-year period beginning January 1, 2013 and ending January 1, 2043. In addition to the employee and employer annual required contributions, the City pays an additional fluctuating amount to achieve the fully funded status by 2043. These amounts are reflected in departmental budgets throughout the 2021 Proposed Budget.

**Investment Return Assumption:** In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. Effective January 2020, SCERS decreased this assumption further to 7.25%. This assumption raises the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

**Asset Smoothing:** SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

**Pension Plan for New Employees Hired On or After January 1, 2017:** The City began evaluating plan changes in 2012 to reduce the cost of the plan for employees and the City, thereby enhancing SCERS' fiscal stability over the long run, while still maintaining an adequate retirement benefit for employees. In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there is an estimated 3.8% combined savings for annual employer and employee contributions. Members of the new plan will contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. Given the lower contributions into the plan, the new SCERS II plan will provide a retirement benefit lower than the SCERS I plan, but consistent with the design of the current SCERS I plan. The SCERS II benefit will still provide City retirees with an adequate retirement income when combined with Social Security.

The 2021 Proposed Budget includes total appropriation decreases of \$12,354,433. This total, however, includes \$483,169 in appropriation increases for operations, staffing and citywide cost adjustments, but also the removal from the budget of \$12,837,602 for investment management fees. On June 11, 2020 the SCERS Board of Administration reviewed and approved the change to make the Investment Management Fees non-appropriated beginning with the 2021 budget and going forward. This treatment will be the same as for the pension payments to member retirees, which are also non-appropriated. Investment management fees will continue to be reported to the Board, recorded in the City's financial system and detailed in the annual audited financial statements that are posted publicly on SCERS's website (see p32 of 2019 Annual Financials). The financial statements are reviewed and accepted annually by the SCERS Board, which is chaired by the Council Finance Committee Chair.

## Incremental Budget Changes

### Employees' Retirement System

	2021 Proposed Budget	FTE
<b>2020 Adopted Budget</b>	<b>21,000,778</b>	<b>23.00</b>
<b>Baseline</b>		
Baseline Adjustments for Personnel Costs	54,926	-
<b>Proposed Operating</b>		

## Employees' Retirement System

Investment Management Fee Adjustment	(12,837,602)	-
Operations Expense Adjustment	680,628	1.00
Staffing Adjustments	339,886	4.00
<b>Proposed Technical</b>		
Balancing Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	(592,271)	-
<b>Total Incremental Changes</b>	<b>\$(12,354,433)</b>	<b>5.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$8,646,345</b>	<b>28.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Baseline Adjustments for Personnel Costs

Expenditures \$54,926

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### Investment Management Fee Adjustment

Expenditures \$(12,837,602)

On June 11, 2020, the SCERS Board of Administration reviewed and approved the change to make the Investment Management Fees non-appropriated in the 2021-2022 budget cycle and going forward.

#### Operations Expense Adjustment

Expenditures \$680,628

Position Allocation 1.00

On June 11, 2020, the SCERS Board of Administration approved a change to increase the allocation of operating costs to better align with existing needs and commitments.

#### Staffing Adjustments

Expenditures \$339,886

Position Allocation 4.00

On June 11, 2020 the SCERS Board of Administration reviewed and approved the conversion of 4 TLT positions to FTE (1 Accountant, 2 Assistant Retirement Specialists, 1 Systems Analyst). During 2018 and 2019, rather than immediately add FTE, SCERS used temporary staff (TLTs) to address changing workload needs resulting from a new pension administration system. SCERS has determined these 4 positions were essential to ongoing workload needs versus the temporary influx of work during the system transition. Total positions at SCERS remains constant at 30

# Employees' Retirement System

from 2020 to 2021.

Additionally, as part of the 2019 budget process the SCERS Board of Administration approved the reclassification of 4 existing positions (3 Retirement Specialists to Senior Personnel Specialist and 1 Retirement Specialist to Strategic Advisor) which are included in the budget legislation in 2021.

## Proposed Technical

### Balancing Adjustment

Revenues \$(12,354,433)

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$(592,271)

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

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>RET - BO-RE-9RE00 - UNASSIGNED</b>			
61030 - Employees' Retirement Fund	218,601,831	-	-
<b>Total for BSL: BO-RE-9RE00</b>	<b>218,601,831</b>	<b>-</b>	<b>-</b>
<b>RET - BO-RE-R1E00 - Employee Benefit Management</b>			
61030 - Employees' Retirement Fund	23,038,423	21,000,778	8,646,345
<b>Total for BSL: BO-RE-R1E00</b>	<b>23,038,423</b>	<b>21,000,778</b>	<b>8,646,345</b>
<b>Department Total</b>	<b>241,640,255</b>	<b>21,000,778</b>	<b>8,646,345</b>
<b>Department Full-Time Equivalents Total*</b>	<b>23.00</b>	<b>23.00</b>	<b>28.00</b>

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

## Budget Summary by Fund Employees' Retirement System

	2019 Actuals	2020 Adopted	2021 Proposed
61030 - Employees' Retirement Fund	241,640,255	21,000,778	8,646,345
<b>Budget Totals for RET</b>	<b>241,640,255</b>	<b>21,000,778</b>	<b>8,646,345</b>

## Employees' Retirement System

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
360010	Investment Interest	17,410,166	-	-
360030	Securities Lending Revenue	(4,970)	-	-
360090	Realized Gains/Losses On Invm	128,353,866	-	-
360120	Security Lending Income Gasb 2	147,771	-	-
360230	Dividend Income	20,646,716	-	-
360240	Other Investment Income	14,565,733	-	-
360430	Employr Pnsn Contributions	119,006,738	12,833,356	5,283,691
360440	Employr Dth Ben Contribution	164,334	-	-
360450	Emplyee Pnsn Contribution	75,096,239	8,167,422	3,362,654
360460	Emplyee Dth Ben Contribution	164,334	-	-
360900	Miscellaneous Revs-Other Rev	636,154	-	-
<b>Total Revenues for: 61030 - Employees' Retirement Fund</b>		<b>376,187,081</b>	<b>21,000,778</b>	<b>8,646,345</b>
<b>Total RET Resources</b>		<b>376,187,081</b>	<b>21,000,778</b>	<b>8,646,345</b>

## Employees' Retirement System

### Appropriations by Budget Summary Level and Program

#### RET - BO-RE-9RE00 - UNASSIGNED

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Pension Benefits Paid	218,601,831	-	-
<b>Total</b>	<b>218,601,831</b>	-	-

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

#### RET - BO-RE-R1E00 - Employee Benefit Management

The purpose of the Employees' Retirement Budget Summary Level is to manage and administer retirement assets and benefits.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Employee Benefit Management	23,038,423	21,000,778	8,646,345
<b>Total</b>	<b>23,038,423</b>	<b>21,000,778</b>	<b>8,646,345</b>
Full-time Equivalent Total*	23.00	23.00	28.00

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



# Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

<http://www.seattle.gov/ethics/>

## Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code and Election Pamphlet Code. With the passage of [Initiative 122](#) in November 2015, the Commission now administers and funds the Democracy Voucher Program.

The Commission's work on behalf of the City of Seattle centers around five main lines of business:

**Ethics Code:** The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code. More than thirty years of formal advisory opinions, organized and searchable by topic, are available on the Commission's website.

**Whistleblower Code:** The Commission helps to protect an employee's right to report improper governmental action and to be free from retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

**Elections Code and Election Pamphlets Code:** The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public, and since 1995, the Commission has published campaign financing information on its website. The Commission also produces voters' pamphlets for City elections and ballot measures. It makes these pamphlets available in several languages and produces a video voters' guide with King County.

**Lobbying Regulations:** The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that residents know who is lobbying and how much they are being paid to lobby. The Commission also enforces compliance with the lobbying regulations.

**Democracy Voucher Program:** The Commission administers the Democracy Voucher Program which was approved with the passage of I-122 in November 2015. The primary goal of the program is to provide \$100 in vouchers to eligible Seattle residents so that they can contribute to candidates for City office who qualify to participate in the program.

## Ethics and Elections Commission

### Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	966,253	1,094,680	1,049,986
Other Funding - Operating	3,871,421	742,213	8,417,751
<b>Total Operations</b>	<b>4,837,674</b>	<b>1,836,893</b>	<b>9,467,737</b>
<b>Total Appropriations</b>	<b>4,837,674</b>	<b>1,836,893</b>	<b>9,467,737</b>
 Full-Time Equivalents Total*	 5.90	 7.40	 7.40

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

### Budget Overview

The 2021 Proposed Budget for the Seattle Ethics and Elections Commission provides funding for the bi-annual spending increase associated with the Democracy Voucher program. Otherwise, the budget maintains investments at current service levels.

# Ethics and Elections Commission

## Incremental Budget Changes

### Ethics and Elections Commission

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>1,836,893</b>	<b>7.40</b>
<b>Baseline</b>		
Ethics and Elections Net-Zero Account Alignment	-	-
Citywide Adjustments for Standard Cost Changes	31,123	-
Baseline Adjustments for Personnel Costs	9,151	-
<b>Proposed Operating</b>		
Democracy Voucher Increase for the 2021 Election Cycle	7,666,006	-
10% General Fund Target Reduction	(75,436)	-
<b>Proposed Technical</b>		
DEPT-Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$7,630,844</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$9,467,737</b>	<b>7.40</b>

## Description of Incremental Budget Changes

### Baseline

#### Ethics and Elections Net-Zero Account Alignment

Expenditures -

This net-zero adjustment aligns the budget with actual spending for the Ethics and Elections Commission's central rate accounts.

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$31,123

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

#### Baseline Adjustments for Personnel Costs

Expenditures \$9,151

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline

## Ethics and Elections Commission

budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### **Democracy Voucher Increase for the 2021 Election Cycle**

Expenditures \$7,666,006

This bi-annual increase funds the Democracy Voucher Program for the 2021 election cycle. It provides the funding needed for voucher payments of up to \$6.8 million, voucher printing and mailing costs, and temporary staffing increases for voucher processing and outreach work. In 2021, the Mayor, City Council positions #8 and #9 (citywide) and the City Attorney will be on the ballot. This is one-time funding for 2021 only.

#### **10% General Fund Target Reduction**

Expenditures \$(75,436)

This item reduces a significant portion of the average annual underspend in the Ethic and Elections Commission General Fund budget. There were no changes to staffing levels and this reduction will not impact department operations.

### Proposed Technical

#### **DEPT-Balancing**

Revenues \$7,675,538

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Ethics and Elections Commission

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>ETH - BO-ET-V1T00 - Ethics and Elections</b>			
00100 - General Fund	966,253	1,094,680	1,049,986
<b>Total for BSL: BO-ET-V1T00</b>	<b>966,253</b>	<b>1,094,680</b>	<b>1,049,986</b>
<b>ETH - BO-ET-VT123 - Election Vouchers</b>			
12300 - Election Vouchers Fund	3,871,421	742,213	8,417,751
<b>Total for BSL: BO-ET-VT123</b>	<b>3,871,421</b>	<b>742,213</b>	<b>8,417,751</b>
<b>Department Total</b>	<b>4,837,674</b>	<b>1,836,893</b>	<b>9,467,737</b>
<b>Department Full-Time Equivalents Total*</b>	<b>5.90</b>	<b>7.40</b>	<b>7.40</b>

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### Budget Summary by Fund Ethics and Elections Commission

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	966,253	1,094,680	1,049,986
12300 - Election Vouchers Fund	3,871,421	742,213	8,417,751
<b>Budget Totals for ETH</b>	<b>4,837,674</b>	<b>1,836,893</b>	<b>9,467,737</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
311010	Real & Personal Property Taxes	2,976,591	3,000,000	3,000,000
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>2,976,591</b>	<b>3,000,000</b>	<b>3,000,000</b>
400000	Use of/Contribution to Fund Balance	-	(2,257,787)	5,417,751
<b>Total Resources for: 12300 - Election Vouchers Fund</b>		<b>2,976,591</b>	<b>742,213</b>	<b>8,417,751</b>
<b>Total ETH Resources</b>		<b>2,976,591</b>	<b>742,213</b>	<b>8,417,751</b>

## Ethics and Elections Commission

### Appropriations by Budget Summary Level and Program

#### **ETH - BO-ET-V1T00 - Ethics and Elections**

The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Ethics and Elections	966,253	1,094,680	1,049,986
<b>Total</b>	<b>966,253</b>	<b>1,094,680</b>	<b>1,049,986</b>
Full-time Equivalents Total*	4.90	4.90	4.90

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#### **ETH - BO-ET-VT123 - Election Vouchers**

The purpose of the Election Voucher Budget Summary Level is to pay costs associated with implementing, maintaining and funding a program for providing 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.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Election Vouchers	3,871,421	742,213	8,417,751
<b>Total</b>	<b>3,871,421</b>	<b>742,213</b>	<b>8,417,751</b>
Full-time Equivalents Total*	1.00	2.50	2.50

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# Department of Finance and Administrative Services

Calvin W. Goings, Director

(206) 386-0041

<http://www.seattle.gov/fas>

## Department Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information or even adopting a new pet. The department's 600-plus employees span across 16 divisions and work behind-the-scenes providing critical functions, like processing payments to 13,000 City employees, managing 120 City facilities -including police and fire stations- and directly providing \$270 million in City services annually.

Broadly, FAS' work can be split into four categories.

### Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center and the six customer service centers located throughout the city. Over the phone, online and in person, customers can get information, request services, pay bills, resolve problems and voice opinions. FAS supports the City's compliance with the Washington State Public Records Act by providing Citywide coordination and guidance on public disclosure and by helping customers clarify requests so they receive the information they are seeking from FAS or from other departments. These functions support transparency in City work. In addition, FAS oversees the City's efforts to comply with Title II of the Americans with Disabilities Act. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners and finds suitable owners to adopt homeless animals.

### Regulatory Services

FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS issues regulatory licenses for certain business types - including taxis, transportation network companies and for-hire vehicles, adult entertainment venues, door-to-door salespeople, short-term rentals, recreational marijuana establishments and trade shows - and enforces requirements related to those licenses. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for tows on private property, as well as ensuring that consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. As the central coordinator for City contracting, FAS establishes policies and procedures to ensure fair competition for City-funded construction projects and oversees programs to ensure everyone in the community has equal access to jobs and opportunities involving those projects. As part of these efforts, FAS administers the City's Priority Hire program to increase employment within the construction trades among women, people of color and those living in economically distressed ZIP codes. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect and abuse.

### Financial Services

FAS also prioritizes sustained fiscal health for the City in balance with the goals set forth by the Mayor and the City Council. The department accomplishes this by providing Citywide financial direction and cohesive policies to City departments. In addition, FAS manages the City's bond issuance and internal loan programs, administers City-levied taxes, oversees the City's retirement boards, invests City funds and issues reports on City financial activity. FAS ensures that City revenues are collected, and that vendors and City employees are paid properly in a timely manner. As a partner with the City's Law Department, FAS administers the payment of claims and judgments for damages against the City. The department also oversees City financial systems and partners with the Seattle Department of

# Department of Finance and Administrative Services

Human Resources to oversee the City's human resources system City Finance also provides financial oversight of the Central Waterfront Improvement Fund, which includes administering the Waterfront Local Improvement District.

## Operational Services

FAS designs, builds and maintains most City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police stations. When departments need to acquire property or when the City no longer has a purpose for a property, FAS is responsible for managing the acquisition or disposition of the property. FAS also maintains the City's vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. FAS also negotiates purchasing contracts on behalf of all City departments and establishes purchasing guidelines for departments.

FAS's budget is split into the following sixteen divisions:

## Public Facing Divisions

- **Consumer Protection** regulates 21 specific business types including short-term rentals, adult entertainment, marijuana businesses, taxis, - for-hire or TNC vehicles and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and eight customer service centers. The division also manages Americans with Disabilities Act Title II compliance and the state's Public Records Act.
- **License and Tax Administration** manages the City business licensing process and collects more than \$500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the City.
- **Purchasing and Contracting** manages bids, public works and contracting needs. The division also supports the City's race and social justice initiative by expanding contracting equity for women- and minority-owned businesses and supporting labor equity on City construction projects.
- **Seattle Animal Shelter** promotes safety and animal welfare by enforcing animal laws, operating sheltering and adoption programs, managing a spay and neuter clinic and providing care and services for over 5,000 animals annually.
- **Treasury Services** receives, processes, reconciles and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the legal stewards of the City's cash assets.

## Internal Facing Divisions

- **Accounting and Budget Services** provides everything from budget oversight to financial planning for FAS, other small departments and City executive offices to create transparent, understandable financial reports.
- **Business Systems** manages Citywide business processes and software to support financial activities across the organization, as well as across multiple jurisdictions in Western Washington
- **Capital Development** plans, designs and builds City structures, facilities and work spaces in a manner that is fiscally responsible, environmentally sustainable and responsibly compliant with equal access for all.
- **Citywide Accounting and Payroll** prepares the City's Comprehensive Annual Financial Report and other reports required by the State and Federal government to facilitate transparency in the City's 420,000-plus annual transactions. The division also implements standard accounting practices and manages all payroll.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops and police and fire stations.
- **Fleet Management** leads the procurement, maintenance and fueling for the City's 4,000-plus fleet, providing safe, cost-effective including supporting public safety vehicles and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative and safe work environment.
- **Logistics and Emergency Management** leads emergency planning/procurement, security services, access management, janitorial services, warehouse operations and mail distribution for the City.



## Department of Finance and Administrative Services

- **Real Estate Services** manages a Mayoral directive for innovative and efficient citywide real estate portfolio development. The team acquires, disposes of and leases real property for public purposes. The team also collaborates with City departments on real estate transactions.
- **Risk Management** reviews City contracts to specify appropriate insurance levels, advises City departments on how to reduce or avoid loss, adjusts claims for damages filed and administers all City insurance policies and the City's self-insurance program.

Internal service operations in FAS are primarily supported through charges to City departments and, in some cases such as when the City leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, the Weights and Measures program and for-hire driver licenses. The General Fund supports certain FAS services, including administration of the City's taxes and business licensing services.

### Organizational Structure

In addition to the central FAS services mentioned above there are several budgetary units across the City for which FAS is not directly responsible for staffing or service provision but are housed within the FAS organizational structure. For these areas FAS works with the City Budget Office to facilitate resource requests and financial plans when required. Those units are:

- **Judgment and Claims**, which provides for the payment of legal claims and suits brought against the City government.
- **Jail Services**, which provides for the booking, housing, transporting and guarding of City inmates who are adults charged with or convicted of misdemeanor crimes alleged to have been committed within city limits.
- **Indigent Defense Services**, which secures legal defense services, as required by state law, for indigent people facing criminal charges in Seattle Municipal Court.
- **Transit Benefits**, which pays for the transit benefits offered to City employees.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	48,512,842	52,833,682	54,396,056
Other Funding - Operating	321,469,869	261,626,541	266,990,139
<b>Total Operations</b>	<b>369,982,710</b>	<b>314,460,223</b>	<b>321,386,194</b>
<b>Capital Support</b>			
General Fund Support	60,599	-	-
Other Funding - Capital	38,707,876	33,628,577	38,198,443
<b>Total Capital</b>	<b>38,768,475</b>	<b>33,628,577</b>	<b>38,198,443</b>
<b>Total Appropriations</b>	<b>408,751,185</b>	<b>348,088,800</b>	<b>359,584,637</b>

Full-Time Equivalents Total*	597.00	610.00	623.00
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\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

# Department of Finance and Administrative Services

## Budget Overview

As an internal services department, the Department of Finance and Administration (FAS) supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund.

The 2021 Proposed Budget includes a range of operating decreases and reprioritizations to reflect the pivot towards COVID-19 response and reopening in 2021 and the constrained revenue environment the City faces in 2021 and beyond. While most budget decisions impacting the department have been reductions there are some targeted increases including funding for FAS to implement the recently passed payroll tax, as well as capital investments in essential services such as a new Fire Station 31, replacement of the dock at the existing Fire Station 5, and expanded support for wheelchair accessible taxis. In addition to these key investments FAS is also working with Seattle IT and Seattle Department of Human Resources on the implementation of a Human Capital Management system to ensure the effectiveness of the City's payroll, human resources and timekeeping capabilities.

There are also technical changes in the 2021 Proposed Budget that increase appropriations in FAS, including the transfer of back office support for the City's accounting and financial system from Seattle IT, and the increase in debt service payments for capital investments.

### Responding to COVID-19

Throughout 2020 FAS has been at the center of the City's response to the COVID-19 crisis. Establishing a central warehouse for city supplies, developing safety protocols for reopening, and working with the Seattle Fire Department (SFD) to find locations and set-up the four mass testing sites around the City are among the ongoing efforts of the department. These activities will continue in 2021 and as services at City buildings resume FAS will lead the effort to ensure they are safe and accessible to all. The majority of these expenses have been managed within the department's existing budget, or will be reimbursed by external revenues that will be reimbursed by separate legislation, and so the 2021 Proposed Budget does not contain large additional adds in this area.

However, the impact of the crisis on all City revenues is significant and this widespread reduction in revenues necessitates cuts from all City departments. Therefore, the 2021 Proposed Budget contains FAS reductions that are both directly and indirectly related to the COVID crisis. These reductions include the abrogation or defunding of positions in the Seattle Animal Shelter, Parking Meter Collection and City Finance. In addition, this budget reduces consultant and maintenance contracts in Fleet, City Finance and City Contracting. These reductions will impact ongoing maintenance and office support for these functions, however, they protect those services most directly related to working on the COVID-19 response and enable the department to continue its coordinating role in the effort to continue city operations.

### Supporting Effective First Response

FAS is responsible for all of the City's public safety facilities, including maintenance on existing facilities and the design and construction of any new facilities. Previous budgets have provided funding for improvements to the Seattle Police Department (SPD) North Precinct and the SFD Joint Training Facility and work on these projects is ongoing. The 2021 Proposed Budget provides funding for the replacement of the dock at Fire Station 5 in downtown Seattle, ensuring that SFD will continue to have a main hub for water response on the Puget Sound.

In 2020, a new project was added to the Capital Improvement Plan (CIP) to construct a new Fire Station 31 in the Northgate neighborhood of Seattle. The project is currently in pre-design and will replace the smaller current site for Station 31, which has been in use for over 40 years. In addition to the major legislative action taken in 2020 to create the new project, the 2021 Proposed Budget adds resources for a temporary site for firefighters to work from during

## Department of Finance and Administrative Services

the construction of the new facility and a technical change to recognize the debt service payments. This temporary facility will be operational in 2021.

### **Maintaining Critical Infrastructure**

Investing in ongoing maintenance of City facilities is essential to ensure a smooth and safe working environment for employees and visitors. The 2020 Adopted Budget funded initial design work for the rehabilitation and replacement of the Seattle Municipal Tower (SMT) elevators. This design work will reach the 30% milestone in Q4 of 2020 and, in line with the City's policy for major capital projects, the 2021 Proposed budget provides funding for final design and construction work.

In addition to the capital improvements, the 2021 budget also provides operating funding for two maintenance related positions within the City's downtown facilities. The first is an elevator technician to improve response times to elevator issues and reduce the amount of time the elevators are out of service. The second is a janitorial position to help maintain City Hall and SMT and to support the running of the shelter facilities in City Hall. This combined capital and operating investment will enable City facilities to continue safely and effectively serve employees and the public.

### **Managing the City's Core Financial Operations**

Citywide financial, accounting, payroll and treasury services are provided by FAS's Finance Business Unit. In recent years, the multiple software programs relied upon by all City of Seattle employees became outdated and, in some cases, have stopped being supported. The replacement of the City's previous financial system with the PeopleSoft 9.2 platform has benefited the City's audited and public-facing financial reports, as well as improving the consistency and accuracy of internal reporting for departments. To continue achieving efficiencies with the operation of this system, Seattle IT is transferring their support division to FAS. This follows best practice guidelines for one center of support for this platform.

The 2021 Proposed Budget also includes significant additions to FAS to fund a new Human Capital Management (HCM) system. This project is critical for citywide human resources, timekeeping and payroll, for which the current system will no longer be supported after 2023. The 2020 funding for the start of this project resides in both FAS and Seattle Information Technology Department (ITD). To begin the strategic planning for implementing a new system the 2021 budget includes positions in both FAS and Seattle Department of Human Resources (SDHR) and funding for a consultant contract in ITD.

### **Delivering a progressive taxation system**

The 2020 Adopted Budget launched the City's Fare Share program with a tax on Transportation Network Companies (TNC), to support critical transportation and housing projects. As the citywide tax administrator, FAS is responsible for collecting this tax. Due to the COVID-19 crisis, implementation of this tax has been significantly delayed and positions that were planned for this work were not added. The 2021 Proposed Budget adds these positions to FAS.

Along with the new TNC tax the City has also begun the process of establishing a payroll tax on companies with high employee salaries. Establishing a new tax requires investment in technology and infrastructure, as well as resources for the essential work of rule making and policy development. This budget provides funding for FAS to begin the rulemaking and implementation of this proposal.

### **Expanding Use of Wheelchair Accessible Taxis**

The City levies a \$0.10 surcharge on TNC, taxicab and for-hire vehicle rides to offset the higher operational costs for owners and operators of wheelchair accessible taxis (WATs), helping to ensure the economic sustainability of these services. Owners and operators of WATs may apply for reimbursement from the Wheelchair Accessible Services (WAS) Fund for eligible expenses, including vehicle costs associated with purchasing and retrofitting an accessible vehicle, extra fuel and maintenance costs and time involved in providing wheelchair accessible trips.

## **Department of Finance and Administrative Services**

The 2021 Proposed Budget provides appropriation from the WAS Fund to support the development of a centralized dispatch system. Additionally, this proposal converts a temporary position that has been supporting this program into a permanent position

### **Reducing Parking Meter Coin Collection**

FAS is responsible for the collection of coins from parking meters across the City. In recent years the number and usage of these meters has fallen significantly. Given this reduced usage, which has been exacerbated by the COVID-19 crisis, the need for coin collection has been reduced. The 2021 Proposed Budget eliminates some staffing and operational costs for coin collection, although there is still some resources allocated to the program. The program is not being eliminated to ensure that residents who are unbanked or underbanked are able to access these meters.

### **Redesigning the City's Jail Contract**

Seattle and King County have experienced profound changes in 2020. The COVID-19 pandemic, the murder of George Floyd, and the call for decriminalization are resulting in demands for criminal justice reform in arrests, prosecution, sentencing and incarceration. These issues provided a catalyst to move Seattle and King County to review the current jail contract and how the jail population is managed. The City and County are working to complete an agreement that would redirect a share of the resources now spent on jail operations toward community-based supports to reduce the use of jail. This path forward offers more effective health and housing supports to the same communities where effects of the criminal legal system disproportionately fall. The County and the City will work collaboratively with representatives from affected communities to allocate these resources. As part of this agreement, a process will be established for ongoing monitoring of jail operations with the aim of providing appropriate services and care for those who are incarcerated.

## Department of Finance and Administrative Services

### Incremental Budget Changes

#### Department of Finance and Administrative Services

	Dollars	FTE
<b>2021 Beginning Balance</b>	<b>343,816,812</b>	<b>610.00</b>
 <b>Baseline</b>		
Adjustment for One-Time Budget Changes	(5,766,000)	-
 <b>Proposed Operating</b>		
Reduce Seattle Animal Shelter Support	(342,377)	(2.00)
Customer Service Center Reductions	(236,755)	-
Reduce Support in City Finance	(787,992)	(6.00)
General Operating Reductions Across FAS Divisions	(1,699,750)	(2.00)
Reduce Downtown Core Property Management	(243,000)	-
Reduce spending on periodic building maintenance projects for buildings outside the downtown core	(300,000)	-
Eliminate SeaPark Garage Maintenance Shop	(83,000)	-
Reduction in Parking Meter Collections	(223,539)	(2.00)
Human Capital Management Project Staffing Resources and Funding for Debt Service	198,238	1.00
Expanded Use of the Wheelchair Accessible Services Fund	1,140,000	1.00
Add Support to Implement the Payroll Tax	3,302,751	8.00
Position adds for TNC tax administration support	256,179	2.00
Transfer PeopleSoft Budget from ITD to FAS	7,528,305	9.00
Accounting and Administrative Services for the Office of Emergency Management	85,000	-
Maintain Affordable Housing Site (UW laundry)	250,000	-
Increase Elevator Maintenance Support	250,000	-
Increase Janitor Services for Downtown Core	200,703	1.00
Real Estate Services Division Support	404,500	2.00
Increased Purchasing Contract Rebate	-	-
Increase appropriation in Judgement and Claims	4,350,000	-
Waterfront Redevelopment LID Administration Resources	(88,573)	-
Supporting Pike Place Market Project Needs	6,000,000	-
 <b>Proposed Capital</b>		
Fire Station 5 Dock Replacement and Utility Work	720,000	-
Reduction to the FAS ADA Improvement Project	(1,250,000)	-
Reduction to Asset Preservation Projects	(955,000)	-
Human Capital Management System	7,500,000	-
Seattle Municipal Tower Elevator Rehab	-	-
Fire Station 31 Temporary Station	1,300,000	-

## Department of Finance and Administrative Services

FAS Budget System Replacement	500,000	-
Reduction to Municipal Energy Efficiency Program (MEEP)	(2,000,000)	-
<b>Proposed Technical</b>		
Fire Station 31 Debt Service Payments	326,854	-
Transfer of Encampment Cleanup Contract to SPU	(1,313,229)	-
Technical Adjustments	(8,607,214)	1.00
Interdepartmental revenue to support the Human Capital Management (HCM) Project	-	-
DON/BLM Lease Addition	360,000	-
2021 Revenues Update	-	-
FAS "Out Year" Base CIP Adjustment	3,200,000	-
Transit Benefit Fund Adjustment	(2,117,000)	-
Cost of Issuance and Debt Service BCL Adjustments	3,908,724	-
FAS Fund Balancing Entries	-	-
<b>Total Incremental Changes</b>	<b>\$15,767,825</b>	<b>13.00</b>
<b>Total 2021 Proposed Budget</b>	<b>\$359,584,637</b>	<b>623.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Adjustment for One-Time Budget Changes

Expenditures	\$(5,766,000)
Revenues	\$(10,067,686)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

#### Proposed Operating

##### Reduce Seattle Animal Shelter Support

Expenditures	\$(342,377)
Position Allocation	(2.00)

This item decreases funding for the Seattle Animal Shelter Level to meet budget reductions due to economic challenges. This includes the abrogation of two positions, a 1.0 FTE Animal Control Officer II and 1.0 FTE Admin Specialist III which will create challenges in animal control enforcement functions, proactive pet license sale initiatives and goals, limiting capacity to improve programs (i.e. coordination of vital volunteer and foster care services), and decreasing amount of communications (social media, website) and community outreach. However, Animal Shelter core functions are maintained.

##### Customer Service Center Reductions

Expenditures	\$(236,755)
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This proposal will decrease the FAS customer service function by \$236,755 in 2021 by reducing Customer Service Center (CSC) hours of operation. Some brick-and-mortar Customer Service Centers (CSCs) will eliminate hours of service, depending on location. The Mobile Customer Service Center (Mobile) will be taken out of service and the staff redeployed to the CSCs.

### Reduce Support in City Finance

Expenditures	\$(787,992)
Position Allocation	(6.00)

This action will decrease various Budget Control Levels by \$787,992 in 2021 by abrogating six positions in the Department of Finance and Administrative Services (FAS) in the areas that support Treasury Services, License and Tax Administration and Business Systems to meet budget reductions due to economic challenges. The removal of these positions will reduce capacity and extend response times on PeopleSoft 9.2 requests, treasury functions and tax outreach, while still maintaining core operations .

### General Operating Reductions Across FAS Divisions

Expenditures	\$(1,699,750)
Position Allocation	(2.00)

This action will decrease appropriation in several administrative business units in FAS by a total of \$1,699,750. This change includes the removal of six positions, including two abrogations, and \$60,000 in non-labor contracts administered by FAS. The areas impacted include financial support for small departments and executive offices, regulatory inspectors for Consumer Protection, internal FAS Human Resources, citywide purchasing and contracting and the priority hire program.

### Reduce Downtown Core Property Management

Expenditures	\$(243,000)
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This item will decrease downtown core facilities property management functions provided by FAS by \$243,000. This reduction will specifically impact property management and periodic maintenance at Seattle City Hall, Seattle Municipal Tower (SMT) and Seattle Justice Center (SJC). Impacted areas will include landscaping and green roof maintenance, as well as periodic projects such as HVAC and elevator repairs.

### Reduce spending on periodic building maintenance projects for buildings outside the downtown core

Expenditures	\$(300,000)
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This action will decrease appropriation by \$300,000 for periodic building maintenance projects in City facilities outside the downtown core, including fire stations, police precincts, Charles St. shops, Seattle Animal Shelter, and a number of other facilities and properties. Periodic projects are used to keep the facilities operational. Last year, FAS replaced or repaired over 20 HVAC units in several SPD and SFD facilities. This included projects to repair water and sewer lines, replace bad flooring, replace and upgrade fire alarm panels, upgrade outdated system software and provide asphalt repair. This reduction is equivalent to 30% of the overall budget in this area.

### Eliminate SeaPark Garage Maintenance Shop

Expenditures	\$(83,000)
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This item closes the downtown SeaPark garage maintenance shop managed by FAS and saves \$83,000 in 2021. These shop functions will relocate to the Charles Street Shop which is located in the just south of the downtown core buildings.

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### Reduction in Parking Meter Collections

Expenditures	\$(223,539)
Position Allocation	(2.00)

Due to a decrease in the use of coins at parking meters, this item decreases appropriation for 2.0 FTE Parking Meter Collectors and associated operating costs. FAS will work with the Seattle Department of Transportation in 2021 on a proposal to potentially reduce the use of coins in parking meters with minimal impact to the unbanked and underbanked populations.

### Human Capital Management Project Staffing Resources and Funding for Debt Service

Expenditures	\$198,238
Position Allocation	1.00

This item increases the FAS budget by \$198,238 to provide staffing support as well as debt service obligations for a multi-department technology project. The project replaces the aging Human Resource Information System (HRIS) with a new Human Capital Management (HCM) system, which includes the citywide payroll and benefit system. The timing of this project is critical for the citywide HR, Timekeeping and Payroll system, which will no longer be supported after 2023. The debt service obligation is to cover the funding for HCM capital project listed in the proposed capital item Human Capital Management System. Debt service payments are will be made using revenue recognized from proposed technical changes Interdepartmental Revenue to Support the Human Capital Management (HCM) Project.

### Expanded Use of the Wheelchair Accessible Services Fund

Expenditures	\$1,140,000
Position Allocation	1.00

This action increases the FAS budget for the City's Wheelchair Accessible Services (WAS) Fund by \$1,140,000. Fund revenues are from a surcharge paid on each transportation network company (TNC), taxicab and for-hire vehicle trip originating within the Seattle city limits. Current appropriation authority for WAS spending is not sufficient to meet anticipated expenditures and revenues. The request also includes converting a temporary position into permanent funding and position authority.

### Add Support to Implement the Payroll Tax

Expenditures	\$3,302,751
Position Allocation	8.00

This proposal adds funding needed to implement the Seattle Payroll Tax as passed in Ordinance 126108 in 2020. This request adds \$3.3 million in 2021 and eight FTEs in the Revenue Administration program in order to support the development and implementation of this tax. This item would fund one-time system implementations costs, and ongoing system and staffing resources, in areas such as rule making, tax collection and administration.

### Position adds for TNC tax administration support

Expenditures	\$256,179
Position Allocation	2.00

In 2019 the Mayor's Fare Share proposal was passed, which funded critical transportation and housing projects in Seattle through a \$0.57 tax to Transportation Network Company (TNC) rides. As the City's tax administrator FAS was given resources to implement this tax, however, due to declining TNC rides in 2020 these positions were temporarily unfunded. This proposal adds back the 1.0 Tax Auditor, Sr. and 1.0 Treasury Cashier, Sr. to support the TNC tax ahead of continued implementation in 2021.



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## Transfer PeopleSoft Budget from ITD to FAS

Expenditures	\$7,528,305
Position Allocation	9.00

This item increases the FAS budget by \$7,528,305 and adds 9.0 FTE by transferring the Peoplesoft 9.2 team and associated budget from Seattle Information Technology Department (ITD) to FAS Business Systems division. In November 2019, ITD and FAS agreed to transfer the PeopleSoft Citywide Financial Enterprise System position support and service management to FAS Business Systems division. In this agreement, an MOU was developed and implemented in 2020 between the two departments, ITD and FAS, consolidating the management of PeopleSoft 9.2 and making the transition permanent in this budget. This function supports the financial system reimplementation and includes the increased contract maintenance of the system and continues the temporary employee support. This is a net neutral add of the City's budget as there is a corresponding reduction in the ITD budget combined with a reorganization within FAS that brings all PeopleSoft 9.2 functions into the same budget program.

## Accounting and Administrative Services for the Office of Emergency Management

Expenditures	\$85,000
Revenues	\$85,000

This item increases the FAS budget to provide financial services to the newly created Office of Emergency Management Department (OEM). FAS will provide financial support to OEM, similar to the services FAS provides to the City's other small departments and executive offices.

## Maintain Affordable Housing Site (UW laundry)

Expenditures	\$250,000
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This action will increase appropriation authority by \$250,000 in operations and maintenance for the Office of Housing's (OH) Rainer site (formerly the Mount Baker UW Laundry site). FAS will be responsible for the security and maintenance of this facility prior to its redevelopment and this funding will ensure the site is maintained in a stable safe condition.

## Increase Elevator Maintenance Support

Expenditures	\$250,000
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This item will increase appropriation authority by \$250,000 to ensure critical elevator maintenance in City facilities. An addition of a dedicated technician to support the downtown core buildings will allow for onsite technical services during building operation hours, reduce response time for elevator entrapments, provide for additional service hours and enhance maintenance schedules.

## Increase Janitor Services for Downtown Core

Expenditures	\$200,703
Position Allocation	1.00

This item will increase appropriation and add 1.0 FTE janitor to provide additional City Hall janitorial services to support the homeless shelter. There is an increased workload due to the shelter and current staffing levels cannot maintain the required cleaning in the downtown core buildings without additional staffing.

## Real Estate Services Division Support

Expenditures	\$404,500
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Position Allocation 2.00

This action increases appropriation and adds 2.0 FTE Strategic Advisers in the Real Estate Services Division to provide expertise and bandwidth to create centralized decision-making and execution of real estate transactional work for citywide efforts.

### Increased Purchasing Contract Rebate

Revenues \$100,000

This action increases one-time revenues by \$100,000 in Purchasing and Contracting for rebates from contracts with rebate requirements. FAS Purchasing and Contracting will monitor the contract rebate program in 2021 and will re-evaluate expected revenue if needed in the next budget cycle.

### Increase appropriation in Judgment and Claims

Expenditures \$4,350,000

Revenues \$4,350,000

Starting in 2016, the Judgment and Claim Fund (JCF) expenditures have been showing a higher trend in the settlements and judgments in tort cases and an increase in the use of outside counsel. This trend continues through 2020 and is expected to remain high through 2021. In 2018, Resolution 31847 revised the JCF policies and increased the budget appropriation based on actuarial reports. The goal is to increase the confidence level each year to achieve 90% by 2023. For the 2021 budget the confidence level moves to 70% with a \$4.35 million increase. This approach is expected to work long-term once the short-term higher trend levels out.

### Waterfront Redevelopment LID Administration Resources

Expenditures \$(88,573)

This action reduces budget appropriation for administrative expenses associated with the implementation of the Central Waterfront Local Improvement District (LID). The 2021 LID Administration budget is funded by the Central Waterfront Interfund loan approved by Ordinance 125991 in November 2019. The Waterfront Interfund loan is anticipated to be repaid by future LID bonds issuances.

### Supporting Pike Place Market Project Needs

Expenditures \$6,000,000

The City is appropriating \$6 million in Limited Term General Obligation (LTGO) bond proceeds to Pike Place Market Preservation and Development Authority (PPMPDA) to ensure that the Market's facilities remain in good working condition during the financial downturn caused by the COVID pandemic, allowing PPMPDA to continue to provide opportunities for market farmers and small businesses while also providing residential opportunities for low-income people. The \$6 million in bond proceeds is a loan to the PPMPDA with bond proceeds to be used by PPMPDA to fund capital projects including repairs to roofing, floors, windows, plumbing, and elevators. Funds will not be dispersed to PPMPDA until the bonds are issued and the City and PPMPDA sign a lending agreement.

## Proposed Capital

### Fire Station 5 Dock Replacement and Utility Work

Expenditures \$720,000

This item adds \$720,000 in 2021 to the Fire Station five project to fund the first stage of the replacement of the dock, and additional utility work inside the station. The 2021-2026 CIP also adds funding to 2022 to complete this work. In 2018 an engineering team discovered that the integrity of the concrete floating dock had deteriorated to

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the point where the dock urgently needs to be replaced. Temporary repairs were performed to enable the Fire Station 5 crews to return and operate on this dock for a limited period to enable time for funding, design and construction to occur. This project was the highest priority for FAS in the 2021-2026 Capital Improvement Program funding was reallocated from ADA improvements and Asset Preservation work to fund this project.

### Reduction to the FAS ADA Improvement Project

Expenditures \$(1,250,000)

This proposal reduces the ADA improvements project in FAS by \$1.25 million in 2021 in response to reduced REET revenue in 2021 and 2022. The reductions limit FAS' ability to remove remaining public-facing barriers and slows positive momentum in improving accessibility to City services mainly in Schedule 2 facilities. These facilities include police stations, fire stations and neighborhood service centers. Funding of \$1 million remains in this project in 2021 to allow some work to continue.

### Reduction to Asset Preservation Projects

Expenditures \$(955,000)

This item reduces funding for 2021 in the Asset Preservation program. The Proposed 2021-2026 CIP has additional reductions in 2022. These reductions will defer most new major maintenance work in the City's downtown core properties, Seattle Municipal Tower (SMT), City Hall and the Justice Center, to at least 2023. This funding reduction enables FAS to focus funding on the highest priority Fire Station 5 projects.

### Human Capital Management System

Expenditures \$7,500,000

This action adds a new capital technology project to the Department of Finance and Administrative (FAS) to plan for the replacement of the aging Human Resource Information System (HRIS) with a new Human Capital Management (HCM) system. The total project is estimated to be \$61 million funded with Limited Term General Obligation (LTGO) bonds and is included in the proposed 2021-2026 CIP. Staffing and other operating costs for this effort are in the companion operating change Human Capital Management Project Staffing Resources.

### Seattle Municipal Tower Elevator Rehab

Expenditures -

This item confirms and funds the 2021 funding that was identified as "To Be Determined" in the 2020-2025 Adopted CIP. This project will fund the design and phased construction for the modernization of the elevators in the Seattle Municipal Tower (SMT). The SMT is approximately 30 years old, is 62 stories tall and contains approximately 840,000 square feet. The Tower's vertical transport system consists of 32 elevators and four escalators. Similar to much of the infrastructure and building systems in the aging SMT, portions of this transport system are reaching the end of their useful life expectancy based on historical industry standards and detailed evaluations by elevator specialists. Full details for years beyond 2021 are in the 2021-2026 Proposed CIP.

### Fire Station 31 Temporary Station

Expenditures \$1,300,000

This item supports facility planning and development, including design, permitting and construction of an interim Fire Station 31 on a leased property. This completes funding added as part of the 2020 Adopted Budget. Lease payments for the interim site are also included at \$200,000 per year in the Proposed 2021-2026 CIP.

### FAS Budget System Replacement

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Expenditures	\$500,000
Revenues	\$500,000

This item adds \$500,000 to the FAS Budget System Replacement CIP project in 2020, funded with an interfund transfer from Seattle IT. This project will replace the Department of Finance and Administrative Services (FAS)' current outdated budget system with a system that meets FAS budget needs and ensures that budget and rates development is on time, accurate and compatible with other City software systems such as PeopleSoft 9.2.

### **Reduction to Municipal Energy Efficiency Program (MEEP)**

Expenditures	\$(2,000,000)
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This item reduces appropriation by \$2 million in 2021 to the Municipal Energy Efficiency Program (MEEP). This program is managed by the Office of Sustainability and the Environment (OSE) but housed administratively in the FAS capital program. This reduction is in response to reduced REET revenue in 2021 and because efforts to improve energy efficiency in City Buildings is increasingly funded within individual departmental projects.

### **Proposed Technical**

#### **Fire Station 31 Debt Service Payments**

Expenditures	\$326,854
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This item adds debt service payments for the new Fire Station 31 project, which is funded through LTGO bond issuances the first of which took place in 2020. The 2021-2026 Proposed CIP contains a series of bond issuance's between now and 2025. Planning for multiple bonds allows for adjustments in timing or scope if the project costs change.

#### **Transfer of Encampment Cleanup Contract to SPU**

Expenditures	\$(1,313,229)
Revenues	\$(1,313,229)

This item transfers the funding used to support encampment clean up from FAS to Seattle Public Utilities. There are no service level impacts, and no overall change to City costs.

#### **Technical Adjustments**

Expenditures	\$(8,607,214)
Revenues	\$13,100,250
Position Allocation	1.00

This action reflects baseline and technical adjustments to several divisions. These increases include baseline updates, technical adjustments, and changes to inflation compared to the 2020 Adopted Budget.

#### **Interdepartmental revenue to support the Human Capital Management (HCM) Project**

Revenues	\$3,038,000
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This item recognizes revenue from Seattle IT (ITD) and Seattle Department of Human Resources (SDHR) to support the Human Capital Management (HCM) project. This project is a multi year project between SDHR and IT to overhaul the City's comprehensive human resources infrastructure. The project will be financed with LTGO bond proceeds, and this revenue will be used to support debt service payments from 2021 to 2023. This transfer contains a \$2.3 million transfer from ITD and a \$738,000 transfer from SDHR.

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### DON/BLM Lease Addition

Expenditures	\$360,000
Revenues	\$360,000

This item continues funding for space lease that was appropriated in the 2020 3rd quarter supplemental for space leased by the Department of Neighborhoods (DON) for use by Seattle King County Black Lives Matter in coordination with the City of Seattle and Seattle King County Public Health. The space is leased for the following phased purposes. 1) Direct services 2) Service coordination location 3) Potential night shelter/day resource and hygiene center.

### 2021 Revenues Update

Revenues	\$(5,230,309)
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This technical adjustment updates revenues charged to other departments for FAS services to 2021 amounts.

### FAS "Out Year" Base CIP Adjustment

Expenditures	\$3,200,000
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This technical CIP adjustment applies Council changes made during 2020 to the "out years" (2021-2025) of the CIP projects. This change reestablishes the budget from which the 2021-2026 Proposed CIP incremental changes are applied.

### Transit Benefit Fund Adjustment

Expenditures	\$(2,117,000)
Revenues	\$(2,117,000)

This change reduces appropriations and revenues from 2021 baseline by \$2,117,000 in the Transit Benefit Fund (63000) to pay for employee transit benefits according to expected costs in 2021. This reduction is due to expected continuing reduced employee transit ridership into 2021 in response to COVID-19.

### Cost of Issuance and Debt Service BCL Adjustments

Expenditures	\$3,908,724
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This item adjusts the General Bond Interest Redemption Fund (BIRF) to reflect the actual debt service payments out of the BIRF for 2021. These changes are primarily driven by the Build America Bonds tax credit. This change request also trues up the cost of issuance out of the 2021 bond funds (Tax Exempt and Taxable) to reflect the updated issuance amounts. Refer to the individual department budget pages for more information on projects using debt financing.

### FAS Fund Balancing Entries

Revenues	\$(7,602,688)
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This is a technical item to balance revenues and expenditures for the Funds managed by this department.

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### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>FAS - BC-FA- SPSFDEBT - Seattle Public Safety Facilities Debt Service</b>			
30010 - REET I Capital Fund	-	-	-
<b>Total for BSL: BC-FA- SPSFDEBT</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BC-FA-A1IT - Information Technology</b>			
36200 - 2015 Multipurpose LTGO Bond Fund	85,830	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	81,163	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	101,568	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	1,470,000	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	7,500,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	-
50300 - Finance and Administrative Services Fund	(29,354)	-	500,000
<b>Total for BSL: BC-FA-A1IT</b>	<b>239,206</b>	<b>1,470,000</b>	<b>8,000,000</b>
<b>FAS - BC-FA-ADAIMPR - ADA Improvements</b>			
30010 - REET I Capital Fund	419,637	750,000	1,000,000
<b>Total for BSL: BC-FA-ADAIMPR</b>	<b>419,637</b>	<b>750,000</b>	<b>1,000,000</b>
<b>FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities</b>			
30010 - REET I Capital Fund	2,469,438	1,400,000	-
36600 - 2019 Multipurpose LTGO Bond Fund	2,373,542	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	8,000,000	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	8,500,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	-
50322 - Facility Asset Preservation Fund	3,546,631	2,152,000	2,152,000
<b>Total for BSL: BC-FA-APSCH1FAC</b>	<b>8,389,611</b>	<b>11,552,000</b>	<b>10,652,000</b>
<b>FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities</b>			
30010 - REET I Capital Fund	199,325	3,000,000	1,545,000
50322 - Facility Asset Preservation Fund	1,247,221	1,848,000	1,848,000
<b>Total for BSL: BC-FA-APSCH2FAC</b>	<b>1,446,545</b>	<b>4,848,000</b>	<b>3,393,000</b>
<b>FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects</b>			
00100 - General Fund	60,599	-	-
00164 - Unrestricted Cumulative Reserve Fund	57,025	-	-
30010 - REET I Capital Fund	2,065,093	1,092,446	2,500,000
<b>Total for BSL: BC-FA-EXTPROJ</b>	<b>2,182,717</b>	<b>1,092,446</b>	<b>2,500,000</b>
<b>FAS - BC-FA-FASPDS - FAS Project Delivery Services</b>			

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50300 - Finance and Administrative Services Fund	13,833,443	3,500,000	3,500,000
<b>Total for BSL: BC-FA-FASPD</b>	<b>13,833,443</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>FAS - BC-FA-GARDENREM - Garden of Remembrance</b>			
00164 - Unrestricted Cumulative Reserve Fund	28,394	29,218	30,065
15040 - Garden Capital Trust Fund	15,475	-	-
<b>Total for BSL: BC-FA-GARDENREM</b>	<b>43,869</b>	<b>29,218</b>	<b>30,065</b>
<b>FAS - BC-FA-GOVTFAC - General Government Facilities - General</b>			
00164 - Unrestricted Cumulative Reserve Fund	-	250,000	-
30010 - REET I Capital Fund	4,310,036	4,750,000	180,000
30020 - REET II Capital Fund	14,523	-	-
34440 - 2003 Fire Facilities Levy Fund	55,823	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	229,835	-	-
50300 - Finance and Administrative Services Fund	2,579,992	-	-
<b>Total for BSL: BC-FA-GOVTFAC</b>	<b>7,190,210</b>	<b>5,000,000</b>	<b>180,000</b>
<b>FAS - BC-FA-MAINTSHYD - Maintenance Shops and Yards</b>			
30010 - REET I Capital Fund	(890)	-	-
<b>Total for BSL: BC-FA-MAINTSHYD</b>	<b>(890)</b>	<b>-</b>	<b>-</b>
<b>FAS - BC-FA-NBFIRE - Neighborhood Fire Stations</b>			
30010 - REET I Capital Fund	3,455,531	3,386,913	3,723,378
34440 - 2003 Fire Facilities Levy Fund	15,171	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	198	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	42	-	-
<b>Total for BSL: BC-FA-NBFIRE</b>	<b>3,470,941</b>	<b>3,386,913</b>	<b>3,723,378</b>
<b>FAS - BC-FA-PRELIMENG - Preliminary Engineering</b>			
30010 - REET I Capital Fund	31,824	-	-
<b>Total for BSL: BC-FA-PRELIMENG</b>	<b>31,824</b>	<b>-</b>	<b>-</b>
<b>FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire</b>			
30010 - REET I Capital Fund	282,011	2,000,000	2,020,000
36300 - 2016 Multipurpose LTGO Bond Fund	44,187	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	11,999	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	3,200,000
TBD - To Be Determined	-	-	-
<b>Total for BSL: BC-FA-PSFACFIRE</b>	<b>338,197</b>	<b>2,000,000</b>	<b>5,220,000</b>
<b>FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police</b>			
30010 - REET I Capital Fund	1,182,315	-	-

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36300 - 2016 Multipurpose LTGO Bond Fund	851	-	-
<b>Total for BSL: BC-FA-PSFACPOL</b>	<b>1,183,166</b>	-	-
 <b>FAS - BO-FA-BUDCENTR - Leadership and Administration</b>			
50300 - Finance and Administrative Services Fund	854	-	-
<b>Total for BSL: BO-FA-BUDCENTR</b>	<b>854</b>	-	-
 <b>FAS - BO-FA-CDCM - Capital Dev and Const Mgmt</b>			
50300 - Finance and Administrative Services Fund	-	-	-
<b>Total for BSL: BO-FA-CDCM</b>	-	-	-
 <b>FAS - BO-FA-CITYFINAN - City Finance</b>			
00100 - General Fund	6,043,440	8,187,111	9,879,698
50300 - Finance and Administrative Services Fund	24,384,001	23,649,860	31,524,171
<b>Total for BSL: BO-FA-CITYFINAN</b>	<b>30,427,440</b>	<b>31,836,971</b>	<b>41,403,869</b>
 <b>FAS - BO-FA-CITYSVCS - City Services</b>			
50300 - Finance and Administrative Services Fund	2,745,115	3,578,182	2,485,743
<b>Total for BSL: BO-FA-CITYSVCS</b>	<b>2,745,115</b>	<b>3,578,182</b>	<b>2,485,743</b>
 <b>FAS - BO-FA-CJ000 - Judgment &amp; Claims Claims</b>			
00126 - Judgment/Claims Fund	7,205,091	3,524,179	3,524,179
<b>Total for BSL: BO-FA-CJ000</b>	<b>7,205,091</b>	<b>3,524,179</b>	<b>3,524,179</b>
 <b>FAS - BO-FA-CPCS - City Purchasing and Contracting Services</b>			
50300 - Finance and Administrative Services Fund	9,397,222	10,903,525	10,849,926
<b>Total for BSL: BO-FA-CPCS</b>	<b>9,397,222</b>	<b>10,903,525</b>	<b>10,849,926</b>
 <b>FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption</b>			
20130 - LTGO Bond Interest and Redemption Fund	96,927,972	2,353,798	1,965,571
20139 - PPM Loan Repayment Fund	469,875	-	-
<b>Total for BSL: BO-FA-DEBTBIRF</b>	<b>97,397,847</b>	<b>2,353,798</b>	<b>1,965,571</b>
 <b>FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO</b>			
36600 - 2019 Multipurpose LTGO Bond Fund	134,498	-	-
36610 - 2019 LTGO Taxable Bond Fund	94,013	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	1,308,030	-
36710 - 2020 LTGO Taxable Bond Fund	-	591,750	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	2,616,481
36810 - 2021 LTGO Taxable Bond Fund	-	-	3,577,800
<b>Total for BSL: BO-FA-DEBTISS-L</b>	<b>228,511</b>	<b>1,899,780</b>	<b>6,194,281</b>



## Department of Finance and Administrative Services

### FAS - BO-FA-DEBTUTGO - UTGO Debt Service

20140 - UTGO Bond Interest Redemption Fund	22,768,800	22,761,750	22,764,200
<b>Total for BSL: BO-FA-DEBTUTGO</b>	<b>22,768,800</b>	<b>22,761,750</b>	<b>22,764,200</b>

### FAS - BO-FA-FACILITY - Facilities Services

00100 - General Fund	1,215,058	-	-
50300 - Finance and Administrative Services Fund	77,578,898	81,620,379	87,128,246
<b>Total for BSL: BO-FA-FACILITY</b>	<b>78,793,956</b>	<b>81,620,379</b>	<b>87,128,246</b>

### FAS - BO-FA-FILELOC - FileLocal Agency

67600 - FileLocal Agency Fund	371,035	435,958	365,395
<b>Total for BSL: BO-FA-FILELOC</b>	<b>371,035</b>	<b>435,958</b>	<b>365,395</b>

### FAS - BO-FA-FLEETCAP - Fleet Capital Program

50321 - Fleet Capital Fund	15,069,032	24,052,848	14,500,000
<b>Total for BSL: BO-FA-FLEETCAP</b>	<b>15,069,032</b>	<b>24,052,848</b>	<b>14,500,000</b>

### FAS - BO-FA-FLEETS - Fleet Services

50300 - Finance and Administrative Services Fund	37,435,972	42,917,632	41,571,657
<b>Total for BSL: BO-FA-FLEETS</b>	<b>37,435,972</b>	<b>42,917,632</b>	<b>41,571,657</b>

### FAS - BO-FA-INDGTDEF - Indigent Defense Services

00100 - General Fund	9,168,751	9,606,474	9,606,474
<b>Total for BSL: BO-FA-INDGTDEF</b>	<b>9,168,751</b>	<b>9,606,474</b>	<b>9,606,474</b>

### FAS - BO-FA-JAILSVCS - Jail Services

00100 - General Fund	17,895,224	18,539,147	18,539,147
<b>Total for BSL: BO-FA-JAILSVCS</b>	<b>17,895,224</b>	<b>18,539,147</b>	<b>18,539,147</b>

### FAS - BO-FA-JR000 - Judgment & Claims Litigation

00126 - Judgment/Claims Fund	10,670,531	23,486,561	22,836,561
<b>Total for BSL: BO-FA-JR000</b>	<b>10,670,531</b>	<b>23,486,561</b>	<b>22,836,561</b>

### FAS - BO-FA-JR010 - Judgment & Claims General Legal

00126 - Judgment/Claims Fund	-	88,321	88,321
<b>Total for BSL: BO-FA-JR010</b>	<b>-</b>	<b>88,321</b>	<b>88,321</b>

### FAS - BO-FA-JR020 - Judgment & Claims Police Action

00126 - Judgment/Claims Fund	1,335,261	1,120,918	1,120,918
<b>Total for BSL: BO-FA-JR020</b>	<b>1,335,261</b>	<b>1,120,918</b>	<b>1,120,918</b>

### FAS - BO-FA-OCS - Office of Constituent Services

## Department of Finance and Administrative Services

50300 - Finance and Administrative Services Fund	5,988,270	7,056,906	6,725,328
<b>Total for BSL: BO-FA-OCS</b>	<b>5,988,270</b>	<b>7,056,906</b>	<b>6,725,328</b>
 <b>FAS - BO-FA-PPM - Pike Place Mkt</b>			
36810 - 2021 LTGO Taxable Bond Fund	-	-	6,000,000
<b>Total for BSL: BO-FA-PPM</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>
 <b>FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection</b>			
00100 - General Fund	8,838,385	9,781,700	9,760,735
<b>Total for BSL: BO-FA-RCCP</b>	<b>8,838,385</b>	<b>9,781,700</b>	<b>9,760,735</b>
 <b>FAS - BO-FA-SAS - Seattle Animal Shelter</b>			
00100 - General Fund	5,351,984	6,719,249	6,610,002
<b>Total for BSL: BO-FA-SAS</b>	<b>5,351,984</b>	<b>6,719,249</b>	<b>6,610,002</b>
 <b>FAS - BO-FA-TRNSTBNFT - Transit Benefit</b>			
63000 - Transit Benefit Fund	6,480,381	7,113,000	4,996,000
<b>Total for BSL: BO-FA-TRNSTBNFT</b>	<b>6,480,381</b>	<b>7,113,000</b>	<b>4,996,000</b>
 <b>FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support</b>			
35040 - Waterfront LID #6751	-	-	1,250,000
35900 - Central Waterfront Improvement Fund	1,547,298	3,435,569	-
<b>Total for BSL: BO-FA-WATERFRNT</b>	<b>1,547,298</b>	<b>3,435,569</b>	<b>1,250,000</b>
 <b>FAS - BO-FA-WHLCHR - Wheelchair Accessible Services</b>			
12100 - Wheelchair Accessible Fund	865,749	1,627,375	1,099,641
<b>Total for BSL: BO-FA-WHLCHR</b>	<b>865,749</b>	<b>1,627,375</b>	<b>1,099,641</b>
 <b>Department Total</b>	 <b>434,152,890</b>	 <b>348,088,800</b>	 <b>359,584,637</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>597.00</b>	 <b>610.00</b>	 <b>623.00</b>

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

## Department of Finance and Administrative Services

### Budget Summary by Fund Department of Finance and Administrative Services

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	48,573,440	52,833,682	54,396,056
00126 - Judgment/Claims Fund	19,210,883	28,219,979	27,569,979
00164 - Unrestricted Cumulative Reserve Fund	85,419	279,218	30,065
12100 - Wheelchair Accessible Fund	865,749	1,627,375	1,099,641
15040 - Garden Capital Trust Fund	15,475	-	-
20130 - LTGO Bond Interest and Redemption Fund	96,927,972	2,353,798	1,965,571
20139 - PPM Loan Repayment Fund	469,875	-	-
20140 - UTGO Bond Interest Redemption Fund	22,768,800	22,761,750	22,764,200
30010 - REET I Capital Fund	14,414,320	16,379,359	10,968,378
30020 - REET II Capital Fund	14,523	-	-
34440 - 2003 Fire Facilities Levy Fund	70,994	-	-
35040 - Waterfront LID #6751	-	-	1,250,000
35900 - Central Waterfront Improvement Fund	1,547,298	3,435,569	-
36200 - 2015 Multipurpose LTGO Bond Fund	86,027	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	274,873	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	12,041	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	81,163	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	2,609,607	-	-
36610 - 2019 LTGO Taxable Bond Fund	94,013	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	10,778,030	-
36710 - 2020 LTGO Taxable Bond Fund	-	591,750	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	21,816,481
36810 - 2021 LTGO Taxable Bond Fund	-	-	9,577,800
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	-
50300 - Finance and Administrative Services Fund	173,914,413	173,226,484	184,285,071
50321 - Fleet Capital Fund	15,069,032	24,052,848	14,500,000
50322 - Facility Asset Preservation Fund	4,793,851	4,000,000	4,000,000
63000 - Transit Benefit Fund	6,480,381	7,113,000	4,996,000
67600 - FileLocal Agency Fund	371,035	435,958	365,395
TBD - To Be Determined	-	-	-
<b>Budget Totals for FAS</b>	<b>408,751,185</b>	<b>348,088,800</b>	<b>359,584,637</b>

## Department of Finance and Administrative Services

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
311010	Real & Personal Property Taxes	268,249,512	-	-
311020	Sale Of Tax Title Property	5,254	-	-
313010	Sales & Use Tax-Local Share	268,955,034	-	-
313030	Sales & Use Tax-Brkrd Nat Gas	1,502,016	-	-
313040	Sales & Use Tax-Crim Justice	23,006,203	-	-
316010	B&O Tax	268,490,802	-	-
316020	B&O Tax-Admissions Rev	10,300,615	-	-
316040	B&O Tax-Admissions Surcharge	10,674	-	-
316070	B&O Tax-Gas Utility	9,234,298	-	-
316080	B&O Tax-Garbage Utility	1,574,194	-	-
316100	B&O Tax-Cable Tv Utility	13,968,207	-	-
316110	B&O Tax-Telephone/Graph Util	15,061,805	-	-
316120	B&O Tax-Steam Utility	1,306,531	-	-
316130	B&O Tax-Electric Utility	57,309,943	-	-
316140	B&O Tax-Water Utility	34,467,729	-	-
316150	B&O Tax-Sewer Utility	36,369,271	-	-
316160	B&O Tax-Solid Waste Utility	22,031,211	-	-
316170	B&O Tax-Drainage Utility	16,800,446	-	-
316180	B&O Tax-Trans Fee-In City	6,388,379	-	-
316190	B&O Tax-Trans Fee-Out City	37,403	-	-
317040	Leasehold Excise Tax Rev	6,489,762	-	-
317060	Gambling Excise Tax Rev	427,008	-	-
317090	Short Term Rental Tax	6,845,016	-	-
318010	Operating Assessments	(2,540)	-	-
318030	Business & Occup Tax Penalties	2,455,416	-	-
318040	Business & Occup Tax Interest	485,791	-	-
318050	Admission Tx Penalties & Inter	31,562	-	-
318070	Utility Tx Penalties & Int	48,344	-	-
318100	Sweetened Beverage Tax	24,100,611	-	-
318110	Firearms & Ammunition Tax	35,399	-	-
318120	Sweet Bev Tax Penalty and Int	72,679	-	-
321010	Bus Lic&Perm-Police Alrm Mon	1,856,654	785,000	785,000
321020	Bus Lic&Perm-Prof/Occup	694,620	2,067,990	2,053,300
321030	BUS LIC&PERM	846,143	606,343	230,000
321040	Bus Lic&Perm-For Hire Driver	72,750	192,905	60,000

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321050	Bus Lic&Perm-Tran Net Co Fee	3,775,695	2,128,407	1,905,600
321060	Bus Lic&Perm-Tow Oper/Comp	10,005	8,250	14,000
321070	Bus Lic&Perm-Panoram	570	3,750	950
321080	Bus Lic&Perm-Bus Penalties	39,374	171,000	150,000
321100	Bus Lic&Perm-Business Gen	17,820,655	-	-
321900	Bus Lic&Perm-Other	547,095	97,500	95,000
322130	Nonbus Lic&Perm-Cats	387,018	441,882	313,484
322140	Nonbus Lic&Perm-Dog	1,292,043	1,329,309	1,046,512
322200	Nonbus Lic&Perm-Lt Fees Taxi	8,890	-	-
322210	Nonbus Lic&Perm-Fines Taxi	10,168	15,198	-
322230	Nonbus Lic&Perm-Tow Late Fees	300	-	-
322900	Nonbus Lic&Perm-Other	1,460	-	-
335010	Marijuana Enforcement	1,409,596	-	-
335030	Vessel Registration Fees	141,672	-	-
335070	Criminal Justice Hi Crm	2,011,922	-	-
335080	Criminal Justice Pop	1,172,037	-	-
335090	Criminal Justice Dcd #1	798,884	-	-
335120	Rev Sharing Dui-Cities	101,772	-	-
335140	Liquor Excise Tax	4,081,793	-	-
335150	Liquor Board Profits	5,954,032	-	-
341060	Photocopy Svcs	8	-	-
341180	Legal Service Fees	13,002	-	-
341200	Scanning Systems License	193,994	143,497	130,000
341210	St Wts & Meas Dev Reg Fees	72,300	99,955	74,000
341220	Animal Control Admin Fees	27,661	40,405	19,363
341230	Adoption Fees	95,537	54,275	95,589
341240	Kennel Fees	14,999	31,847	10,499
341250	Spay & Neuter Fees	317,349	403,774	209,736
341260	Surrender Fees	-	12,692	-
341300	Administrative Fees & Charges	(29,416)	-	-
341360	Fees	16,600	20,000	-
341370	Fees - Limo Inspections	281,064	37,000	-
341380	Fees - Limo Payments From St	-	240,000	135,000
341900	General Government-Other Rev	934,818	139,188	59,683
342160	False Alarm Fees	1,450,520	-	-
348120	Isf-Fas Alloc	21,275	21,717	50,000
350090	City Litigation Recoveries	141,685	-	-
350170	Penalties On Deliquent Recs	113,173	-	-
350190	Nsf Check Fees	4,223	-	-
360000	Miscellaneous Revs	-	-	(1,158,810)
360020	Inv Earn-Residual Cash	3,652,100	-	-

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360130	Interest On Contracts/Notes Re	554,834	-	-
360180	Penalties-Spec Assessments	50,416	-	-
360220	Interest Earned On Delinquent A	(3,677)	-	-
360540	Cashiers Overages & Shortages	(107)	-	-
360750	Misc Reimb Adj-Pers & Other	103,320	-	151,269
360900	Miscellaneous Revs-Other Rev	843,686	964,395	688,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,147,963,086</b>	<b>10,056,279</b>	<b>7,118,175</b>
341180	Legal Service Fees	494,642	-	-
350090	City Litigation Recoveries	12,906	-	-
360420	Other Judgments & Settlements	13,862,218	14,858,125	14,858,125
397010	Operating Transfers In	5,000,000	13,361,854	12,711,854
<b>Total Revenues for: 00126 - Judgment/Claims Fund</b>		<b>19,369,765</b>	<b>28,219,979</b>	<b>27,569,979</b>
334010	State Grants	350,000	-	-
360020	Inv Earn-Residual Cash	3,747,864	-	-
360290	Parking Fees	19,907	-	-
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>4,117,771</b>	-	-
360020	Inv Earn-Residual Cash	(11,560)	-	-
<b>Total Revenues for: 10101 - Cable TV Franchise Fund</b>		<b>(11,560)</b>	-	-
309010	Non-Operating Revenues	(21,154,126)	-	-
<b>Total Revenues for: 10110 - Industrial Insurance Fund</b>		<b>(21,154,126)</b>	-	-
309010	Non-Operating Revenues	(2,126,582)	-	-
<b>Total Revenues for: 10111 - Unemployment Insurance Fund</b>		<b>(2,126,582)</b>	-	-
309010	Non-Operating Revenues	(208,085,649)	-	-
<b>Total Revenues for: 10112 - Health Care Fund</b>		<b>(208,085,649)</b>	-	-
309010	Non-Operating Revenues	(773,598)	-	-
360020	Inv Earn-Residual Cash	10,321	-	-
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>(763,277)</b>	-	-
360020	Inv Earn-Residual Cash	285,921	-	-
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>285,921</b>	-	-
360020	Inv Earn-Residual Cash	6,230	-	-
<b>Total Revenues for: 10394 - Bridging The Gap Levy Fund</b>		<b>6,230</b>	-	-
360020	Inv Earn-Residual Cash	1,318,334	-	-
<b>Total Revenues for: 10398 - Move Seattle Levy Fund</b>		<b>1,318,334</b>	-	-
360020	Inv Earn-Residual Cash	(2,333)	-	-
<b>Total Revenues for: 10800 - Seattle Streetcar Operations</b>		<b>(2,333)</b>	-	-

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311010	Real & Personal Property Taxes	430	-	-
360020	Inv Earn-Residual Cash	8,981	-	-
<b>Total Revenues for: 11010 - Pike Place Market Renovation</b>		<b>9,411</b>	-	-
360020	Inv Earn-Residual Cash	39,770	-	-
<b>Total Revenues for: 11410 - Seattle Center Fund</b>		<b>39,770</b>	-	-
360020	Inv Earn-Residual Cash	(35,158)	-	-
<b>Total Revenues for: 11430 - Seattle Center McCaw Hall Fund</b>		<b>(35,158)</b>	-	-
321030	BUS LIC&PERM	222,290	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,696,925	2,615,900	1,014,661
360020	Inv Earn-Residual Cash	139,304	-	-
<b>Total Revenues for: 12100 - Wheelchair Accessible Fund</b>		<b>3,058,519</b>	<b>2,615,900</b>	<b>1,014,661</b>
400000	Use of/Contribution to Fund Balance	-	(988,525)	84,980
<b>Total Resources for:12100 - Wheelchair Accessible Fund</b>		<b>3,058,519</b>	<b>1,627,375</b>	<b>1,099,641</b>
360020	Inv Earn-Residual Cash	116,988	-	-
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>116,988</b>	-	-
360020	Inv Earn-Residual Cash	151,269	-	-
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		<b>151,269</b>	-	-
360020	Inv Earn-Residual Cash	329,621	-	-
360320	Rent From Operating Property	68,254	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>397,875</b>	-	-
360020	Inv Earn-Residual Cash	5,671	-	-
<b>Total Revenues for: 15010 - Bagley Wright Theatre Fund</b>		<b>5,671</b>	-	-
360020	Inv Earn-Residual Cash	11,740	-	-
<b>Total Revenues for: 15020 - Transportation Systems Mgmt</b>		<b>11,740</b>	-	-
360020	Inv Earn-Residual Cash	31,184	-	-
<b>Total Revenues for: 15030 - Downtown Health/Human Services</b>		<b>31,184</b>	-	-
360020	Inv Earn-Residual Cash	4,920	-	-
397010	Operating Transfers In	28,394	-	-
<b>Total Revenues for: 15040 - Garden Capital Trust Fund</b>		<b>33,314</b>	-	-
360020	Inv Earn-Residual Cash	(68)	-	-
<b>Total Revenues for: 15050 - Drug Enforcement Forfeiture</b>		<b>(68)</b>	-	-
360020	Inv Earn-Residual Cash	(76)	-	-
<b>Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture</b>		<b>(76)</b>	-	-
360020	Inv Earn-Residual Cash	(223)	-	-
<b>Total Revenues for: 15070 - Money Laundering Forfeiture</b>		<b>(223)</b>	-	-

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360020	Inv Earn-Residual Cash	4,236	-	-
<b>Total Revenues for: 15090 - Gift Catalog - Arts &amp; Culture</b>		<b>4,236</b>	-	-
360020	Inv Earn-Residual Cash	308	-	-
<b>Total Revenues for: 15100 - Mayor's Small Business TF</b>		<b>308</b>	-	-
360020	Inv Earn-Residual Cash	56	-	-
<b>Total Revenues for: 15110 - Historical Record Preservation</b>		<b>56</b>	-	-
360020	Inv Earn-Residual Cash	4	-	-
<b>Total Revenues for: 15120 - Seattle Climate Action Now</b>		<b>4</b>	-	-
360020	Inv Earn-Residual Cash	5	-	-
<b>Total Revenues for: 15130 - Gift Catalog - SDOT</b>		<b>5</b>	-	-
360020	Inv Earn-Residual Cash	9	-	-
<b>Total Revenues for: 15140 - SFD - General Donations</b>		<b>9</b>	-	-
360020	Inv Earn-Residual Cash	241	-	-
<b>Total Revenues for: 15150 - SFD - Fire Prevention Training</b>		<b>241</b>	-	-
360020	Inv Earn-Residual Cash	359	-	-
<b>Total Revenues for: 15160 - SFD - CPR Training Medic II</b>		<b>359</b>	-	-
360020	Inv Earn-Residual Cash	22,723	-	-
<b>Total Revenues for: 15170 - SFD - Medic I Program Donation</b>		<b>22,723</b>	-	-
360020	Inv Earn-Residual Cash	-	-	-
<b>Total Revenues for: 15180 - SFD - B Levy Medical Aid Unit</b>		-	-	-
360020	Inv Earn-Residual Cash	154	-	-
<b>Total Revenues for: 15190 - SFD - Molly Matthews Memorial</b>		<b>154</b>	-	-
360020	Inv Earn-Residual Cash	653	-	-
<b>Total Revenues for: 15200 - SFD - Fire &amp; Hazard Mitigation</b>		<b>653</b>	-	-
360020	Inv Earn-Residual Cash	2,817	-	-
<b>Total Revenues for: 15210 - Prostituted Children Rescue Fd</b>		<b>2,817</b>	-	-
360020	Inv Earn-Residual Cash	22,746	-	-
<b>Total Revenues for: 15220 - Community Services Donations</b>		<b>22,746</b>	-	-
360020	Inv Earn-Residual Cash	757	-	-
<b>Total Revenues for: 15230 - OCR Public Info/Educ Projects</b>		<b>757</b>	-	-
360020	Inv Earn-Residual Cash	362	-	-
<b>Total Revenues for: 15240 - P-Patch Gardenship Donations</b>		<b>362</b>	-	-
360020	Inv Earn-Residual Cash	366	-	-



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<b>Total Revenues for: 15250 - Gift Catalog - CBO</b>		<b>366</b>	-	-
360020	Inv Earn-Residual Cash	1,316	-	-
<b>Total Revenues for: 15270 - Off-Leash Area Donation Fund</b>		<b>1,316</b>	-	-
360020	Inv Earn-Residual Cash	4,688	-	-
<b>Total Revenues for: 15280 - Gift Catalog - Parks</b>		<b>4,688</b>	-	-
360020	Inv Earn-Residual Cash	165	-	-
<b>Total Revenues for: 15290 - South Lake Union Park Trust</b>		<b>165</b>	-	-
360020	Inv Earn-Residual Cash	(335)	-	-
<b>Total Revenues for: 15300 - Gift Catalog - SDHR</b>		<b>(335)</b>	-	-
360020	Inv Earn-Residual Cash	(218)	-	-
<b>Total Revenues for: 15310 - Gift Catalog - Police</b>		<b>(218)</b>	-	-
360020	Inv Earn-Residual Cash	8	-	-
<b>Total Revenues for: 15320 - Gift Catalog - Public Health</b>		<b>8</b>	-	-
360020	Inv Earn-Residual Cash	487	-	-
<b>Total Revenues for: 15330 - Gift Catalog - Seattle Center</b>		<b>487</b>	-	-
360020	Inv Earn-Residual Cash	186,734	-	-
<b>Total Revenues for: 15350 - Library Trust &amp; Memorial Fund</b>		<b>186,734</b>	-	-
360020	Inv Earn-Residual Cash	32,024	-	-
<b>Total Revenues for: 16200 - Human Services Fund</b>		<b>32,024</b>	-	-
360020	Inv Earn-Residual Cash	7,530	-	-
<b>Total Revenues for: 16402 - 2002 Levy Very LIH Fund</b>		<b>7,530</b>	-	-
360020	Inv Earn-Residual Cash	87,522	-	-
<b>Total Revenues for: 16403 - 2002 Levy Multipurpose Fund</b>		<b>87,522</b>	-	-
360020	Inv Earn-Residual Cash	87,757	-	-
<b>Total Revenues for: 16404 - 2002 Levy O&amp;M Fund</b>		<b>87,757</b>	-	-
360020	Inv Earn-Residual Cash	31,026	-	-
<b>Total Revenues for: 16410 - 1986 Housing Levy Capital Fund</b>		<b>31,026</b>	-	-
360020	Inv Earn-Residual Cash	71,417	-	-
<b>Total Revenues for: 16411 - 1995 Housing Levy Capital Fund</b>		<b>71,417</b>	-	-
360020	Inv Earn-Residual Cash	71,347	-	-
<b>Total Revenues for: 16412 - 1995 Levy O&amp;M Fund</b>		<b>71,347</b>	-	-
360020	Inv Earn-Residual Cash	25,975	-	-
<b>Total Revenues for: 16413 - 1995 Levy Homebuyer Assist</b>		<b>25,975</b>	-	-

## Department of Finance and Administrative Services

360020	Inv Earn-Residual Cash	272,044	-	-
<b>Total Revenues for: 16416 - 2009 Housing Levy Capital Fund</b>		<b>272,044</b>	-	-
360020	Inv Earn-Residual Cash	129,420	-	-
<b>Total Revenues for: 16417 - 2009 Levy O&amp;M Fund</b>		<b>129,420</b>	-	-
360020	Inv Earn-Residual Cash	1,529,408	-	-
<b>Total Revenues for: 16418 - 2016 Housing Levy Capital Fund</b>		<b>1,529,408</b>	-	-
360020	Inv Earn-Residual Cash	89,785	-	-
<b>Total Revenues for: 16419 - 2016 Levy O&amp;M Fund</b>		<b>89,785</b>	-	-
360020	Inv Earn-Residual Cash	57,515	-	-
<b>Total Revenues for: 16420 - 1986 Levy O&amp;M Fund</b>		<b>57,515</b>	-	-
360020	Inv Earn-Residual Cash	1,993,113	-	-
<b>Total Revenues for: 16430 - Housing Incentive Fund</b>		<b>1,993,113</b>	-	-
360020	Inv Earn-Residual Cash	914,049	-	-
<b>Total Revenues for: 16440 - Housing Program Support Fund</b>		<b>914,049</b>	-	-
360020	Inv Earn-Residual Cash	76,691	-	-
<b>Total Revenues for: 16600 - Office of Housing Fund</b>		<b>76,691</b>	-	-
360020	Inv Earn-Residual Cash	915,856	-	-
<b>Total Revenues for: 17857 - 2011 Families and Education Levy</b>		<b>915,856</b>	-	-
360020	Inv Earn-Residual Cash	376,124	-	-
<b>Total Revenues for: 17861 - Seattle Preschool Levy Fund</b>		<b>376,124</b>	-	-
360020	Inv Earn-Residual Cash	845,396	-	-
<b>Total Revenues for: 17871 - Families Education Preschool Promise Levy</b>		<b>845,396</b>	-	-
360020	Inv Earn-Residual Cash	175,311	-	-
<b>Total Revenues for: 18100 - 2012 Library Levy Fund</b>		<b>175,311</b>	-	-
360020	Inv Earn-Residual Cash	359,591	-	-
<b>Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>359,591</b>	-	-
311010	Real & Personal Property Taxes	51,604,707	-	-
311020	Sale Of Tax Title Property	84,155	-	-
317040	Leasehold Excise Tax Rev	369,098	-	-
360020	Inv Earn-Residual Cash	1,837,401	-	-
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>53,895,361</b>	-	-
360020	Inv Earn-Residual Cash	1,343,327	-	-
<b>Total Revenues for: 19900 - Transportation Benefit District Fund</b>		<b>1,343,327</b>	-	-

## Department of Finance and Administrative Services

332020	Build America Bonds Subsidy Pa	1,422,298	-	-
360020	Inv Earn-Residual Cash	(368,176)	-	-
360310	Lt Space/Facilities Leases	346,775	-	-
360900	Miscellaneous Revs-Other Rev	1,019,919	-	-
397010	Operating Transfers In	88,794,575	-	-
<b>Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund</b>		<b>91,215,392</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	10,416	-	-
360900	Miscellaneous Revs-Other Rev	479,748	-	-
<b>Total Revenues for: 20139 - PPM Loan Repayment Fund</b>		<b>490,164</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	22,574,360	-	-
311020	Sale Of Tax Title Property	240	-	-
360020	Inv Earn-Residual Cash	194,365	-	-
<b>Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund</b>		<b>22,768,965</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	198	-	-
<b>Total Revenues for: 25140 - LID No. 6748 Fund</b>		<b>198</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	21,369	-	-
<b>Total Revenues for: 29500 - Local Improvement Guaranty Fd</b>		<b>21,369</b>	<b>-</b>	<b>-</b>
317010	Real Estate Excise Tax Reet #1	50,466,523	-	-
318080	Other Taxes Penalties & Int	422	-	-
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>50,466,945</b>	<b>-</b>	<b>-</b>
317020	Real Estate Excise Tax Reet #2	50,466,876	-	-
318080	Other Taxes Penalties & Int	422	-	-
<b>Total Revenues for: 30020 - REET II Capital Fund</b>		<b>50,467,297</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	12,148	-	-
360900	Miscellaneous Revs-Other Rev	18,065	-	-
<b>Total Revenues for: 32660 - Convention Center Reserve</b>		<b>30,214</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	218	-	-
<b>Total Revenues for: 33110 - Shoreline Pk Improvement Fund</b>		<b>218</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	(88)	-	-
<b>Total Revenues for: 33120 - Community Imprv Contrib Fund</b>		<b>(88)</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	133,456	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>133,456</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	562	-	-
<b>Total Revenues for: 33600 - Open Spaces &amp; Trails Bond Fund</b>		<b>562</b>	<b>-</b>	<b>-</b>

## Department of Finance and Administrative Services

360020	Inv Earn-Residual Cash	199	-	-
<b>Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev</b>		<b>199</b>	-	-
360020	Inv Earn-Residual Cash	3,099	-	-
<b>Total Revenues for: 33850 - 2000 Parks Levy Fund</b>		<b>3,099</b>	-	-
360020	Inv Earn-Residual Cash	362,167	-	-
<b>Total Revenues for: 33860 - 2008 Parks Levy Fund</b>		<b>362,167</b>	-	-
360020	Inv Earn-Residual Cash	12,195	-	-
<b>Total Revenues for: 34060 - Seattle Center Capital Reserve</b>		<b>12,195</b>	-	-
360020	Inv Earn-Residual Cash	45,840	-	-
<b>Total Revenues for: 34070 - McCaw Hall Capital Reserve</b>		<b>45,840</b>	-	-
360020	Inv Earn-Residual Cash	23,202	-	-
<b>Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund</b>		<b>23,202</b>	-	-
311010	Real & Personal Property Taxes	61	-	-
360020	Inv Earn-Residual Cash	12,370	-	-
360900	Miscellaneous Revs-Other Rev	889	-	-
<b>Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund</b>		<b>13,320</b>	-	-
360020	Inv Earn-Residual Cash	1,953	-	-
<b>Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds</b>		<b>1,953</b>	-	-
318080	Other Taxes Penalties & Int	22,029	-	-
360020	Inv Earn-Residual Cash	7,996	-	-
360170	Interest-Special Assessments	290,070	-	-
379010	Capital Assessments	1,250,049	-	-
<b>Total Revenues for: 35030 - LID #6750 SLU - Assessments</b>		<b>1,570,144</b>	-	-
360020	Inv Earn-Residual Cash	824	-	-
<b>Total Revenues for: 35200 - 2008 Multipurpose LTGO Bond Fund</b>		<b>824</b>	-	-
360020	Inv Earn-Residual Cash	-	-	-
<b>Total Revenues for: 35300 - 2009 Multipurpose LTGO Bond Fund</b>		-	-	-
360020	Inv Earn-Residual Cash	1,610	-	-
<b>Total Revenues for: 35400 - 2010 Multipurpose LTGO Bond Fund</b>		<b>1,610</b>	-	-
360020	Inv Earn-Residual Cash	7,981	-	-
<b>Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund</b>		<b>7,981</b>	-	-
360020	Inv Earn-Residual Cash	5,270	-	-
<b>Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund</b>		<b>5,270</b>	-	-
360020	Inv Earn-Residual Cash	2,016	-	-
<b>Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund</b>		<b>2,016</b>	-	-

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360020	Inv Earn-Residual Cash	949	-	-
<b>Total Revenues for: 35710 - 2013 LTGO Series B Taxable</b>		<b>949</b>	-	-
360020	Inv Earn-Residual Cash	10,798	-	-
<b>Total Revenues for: 35800 - Alaskan Way Seawall Const Fund</b>		<b>10,798</b>	-	-
360020	Inv Earn-Residual Cash	2,560	-	-
<b>Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall</b>		<b>2,560</b>	-	-
360020	Inv Earn-Residual Cash	6,166	-	-
<b>Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall</b>		<b>6,166</b>	-	-
360020	Inv Earn-Residual Cash	57,711	-	-
<b>Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall</b>		<b>57,711</b>	-	-
360020	Inv Earn-Residual Cash	329,193	-	-
<b>Total Revenues for: 35900 - Central Waterfront Improvement Fund</b>		<b>329,193</b>	-	-
360020	Inv Earn-Residual Cash	118,095	-	-
<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>		<b>118,095</b>	-	-
360020	Inv Earn-Residual Cash	3,349	-	-
<b>Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund</b>		<b>3,349</b>	-	-
360020	Inv Earn-Residual Cash	32,249	-	-
<b>Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund</b>		<b>32,249</b>	-	-
360020	Inv Earn-Residual Cash	110	-	-
<b>Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund</b>		<b>110</b>	-	-
360020	Inv Earn-Residual Cash	120,186	-	-
360750	Misc Reimb Adj-Pers & Other	851	-	-
<b>Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund</b>		<b>121,037</b>	-	-
360020	Inv Earn-Residual Cash	525	-	-
<b>Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund</b>		<b>525</b>	-	-
360020	Inv Earn-Residual Cash	179,848	-	-
<b>Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund</b>		<b>179,848</b>	-	-
360020	Inv Earn-Residual Cash	79,163	-	-
<b>Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund</b>		<b>79,163</b>	-	-
360020	Inv Earn-Residual Cash	113,763	-	-
<b>Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund</b>		<b>113,763</b>	-	-
360020	Inv Earn-Residual Cash	99,331	-	-
<b>Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund</b>		<b>99,331</b>	-	-

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360020	Inv Earn-Residual Cash	319,864	-	-
391010	G.O.Bond Proceeds	28,725,000	-	-
391080	Premium On Gen Obl Bonds	5,053,074	-	-
<b>Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund</b>		<b>34,097,938</b>	-	-
360020	Inv Earn-Residual Cash	87,080	-	-
391010	G.O.Bond Proceeds	11,100,000	-	-
<b>Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund</b>		<b>11,187,080</b>	-	-
360020	Inv Earn-Residual Cash	8,862	-	-
<b>Total Revenues for: 37000 - Garage Disposition Proceeds</b>		<b>8,862</b>	-	-
360020	Inv Earn-Residual Cash	8,137,112	-	-
<b>Total Revenues for: 41000 - Light Fund</b>		<b>8,137,112</b>	-	-
341010	Warehousing Svcs	-	1,277,718	1,642,994
341090	Sales Of Merchandise	91,923	90,000	90,000
341150	Private Reimbursements	-	20,000	-
341270	Real Estate Svc Charges	6,000	472,037	1,036,493
341300	Administrative Fees & Charges	54,788	31,650,259	39,535,538
341330	Custodial/Janitor/Security	-	104,030	-
342140	Mail Messenger Service Fees	-	1,295,094	294,677
343010	Architect/Engineering Svc Chrg	16,435,931	3,500,000	3,500,000
343320	Recoveries-Sundry	117,587	200,000	200,000
344020	Vehicle & Equipment Repair	-	19,193,000	19,912,618
344030	Fuel Sales	-	8,435,383	8,349,135
344140	Sale Of Parts	-	7,490,738	7,790,860
344900	Transportation-Other Rev	-	200,000	-
348120	Isf-Fas Alloc	116,915,455	1,342,631	2,081,724
348130	Isf-Fas Fleets Maint	14,239,086	-	-
348140	Isf-Fas Fleets Fuel	7,292,959	-	-
348150	Isf-Fas Fleets	13,840,879	-	-
350190	Nsf Check Fees	200	-	-
360020	Inv Earn-Residual Cash	401,256	223,500	447,000
360220	Interest Earned On Delinquent A	(1,172)	-	-
360270	Vehicle Equipment Leases	-	1,465,581	1,368,651
360290	Parking Fees	2,077,075	4,606,336	3,800,000
360300	St Space Facilities Rentals	6,500	55,584,854	-
360310	Lt Space/Facilities Leases	2,295,147	1,303,353	2,194,298
360350	Other Rents & Use Charges	2,567,395	11,000	11,000
360380	Sale Of Junk Or Salvage	15,166	-	-
360420	Other Judgments & Settlements	207	-	-
360540	Cashiers Overages & Shortages	(6,287)	-	-

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360680	Motor Pool Revenue	-	908,952	1,066,854
360690	Building/Oth Space Rent	42,501	12,955,006	74,337,347
360700	INACTIVE	-	-	(1)
360750	Misc Reimb Adj-Pers & Other	157	-	-
360900	Miscellaneous Revs-Other Rev	3,053,128	2,299,098	2,126,716
395050	Gain/Loss-Disp Fixed Asset	550,296	-	-
397000	Operating Transfers In Summ	-	-	11,292,959
397010	Operating Transfers In	-	14,177,939	1,481,256
397200	Interfund Revenue	-	-	3,038,000
398010	Insurance Recoveries	256,220	-	-
<b>Total Revenues for: 50300 - Finance and Administrative Services Fund</b>		<b>180,252,398</b>	<b>168,806,510</b>	<b>185,598,119</b>
400000	Use of/Contribution to Fund Balance	-	4,419,974	(1,313,048)
<b>Total Resources for:50300 - Finance and Administrative Services Fund</b>		<b>180,252,398</b>	<b>173,226,484</b>	<b>184,285,071</b>
348150	Isf-Fas Fleets	17,726,746	-	-
360020	Inv Earn-Residual Cash	382,965	-	-
360270	Vehicle Equipment Leases	-	20,884,656	20,044,399
360390	Proceeds From Sale Of Assets	1,573,361	1,295,555	773,258
360900	Miscellaneous Revs-Other Rev	1,678,813	-	-
395030	Sales Of Other Fixed Assets	(1,449,096)	-	-
395050	Gain/Loss-Disp Fixed Asset	1,612,520	-	-
<b>Total Revenues for: 50321 - Fleet Capital Fund</b>		<b>21,525,309</b>	<b>22,180,211</b>	<b>20,817,657</b>
400000	Use of/Contribution to Fund Balance	-	1,872,637	(6,317,657)
<b>Total Resources for:50321 - Fleet Capital Fund</b>		<b>21,525,309</b>	<b>24,052,848</b>	<b>14,500,000</b>
360020	Inv Earn-Residual Cash	262,358	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000
<b>Total Revenues for: 50322 - Facility Asset Preservation Fund</b>		<b>4,262,358</b>	<b>4,000,000</b>	<b>4,000,000</b>
360020	Inv Earn-Residual Cash	2,269,170	-	-
<b>Total Revenues for: 50410 - Information Technology Fund</b>		<b>2,269,170</b>	-	-
360020	Inv Earn-Residual Cash	527,151	-	-
<b>Total Revenues for: 61030 - Employees' Retirement Fund</b>		<b>527,151</b>	-	-
360020	Inv Earn-Residual Cash	98,858	-	-
360060	Gains/Losses-Amort-Prem/Disc	1,158	-	-
360090	Realized Gains/Losses On Invm	1,240	-	-
360230	Dividend Income	214,948	-	-
<b>Total Revenues for: 61050 - Fireman's Pension Actuarial</b>		<b>316,203</b>	-	-
360020	Inv Earn-Residual Cash	5,344	-	-

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<b>Total Revenues for: 62010 - S.L. Denny Firemen's Relief</b>		<b>5,344</b>	-	-
309010	Non-Operating Revenues	(6,475,084)	-	-
344150	Transit Subsidy	6,475,084	7,113,000	4,996,000
<b>Total Revenues for: 63000 - Transit Benefit Fund</b>		<b>-</b>	<b>7,113,000</b>	<b>4,996,000</b>
360020	Inv Earn-Residual Cash	1,143	-	-
<b>Total Revenues for: 67400 - Housing Loans Escrow Fund</b>		<b>1,143</b>	<b>-</b>	<b>-</b>
344900	Transportation-Other Rev	-	422,358	422,358
360900	Miscellaneous Revs-Other Rev	371,035	-	-
<b>Total Revenues for: 67600 - FileLocal Agency Fund</b>		<b>371,035</b>	<b>422,358</b>	<b>422,358</b>
400000	Use of/Contribution to Fund Balance	-	13,600	(56,963)
<b>Total Resources for:67600 - FileLocal Agency Fund</b>		<b>371,035</b>	<b>435,958</b>	<b>365,395</b>
360020	Inv Earn-Residual Cash	56,259	-	-
<b>Total Revenues for: 67700 - Regulatory Agency Fund</b>		<b>56,259</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	3,534	-	-
<b>Total Revenues for: 70100 - H. H. Dearborn Fund</b>		<b>3,534</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	47,857	-	-
<b>Total Revenues for: 70200 - Beach Maintenance Fund</b>		<b>47,857</b>	<b>-</b>	<b>-</b>
<b>Total FAS Resources</b>		<b>1,490,242,142</b>	<b>248,731,923</b>	<b>243,934,261</b>



# Department of Finance and Administrative Services

## Appropriations by Budget Summary Level and Program

### **FAS - 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Seattle Public Safety Facility Debt Service	-	-	-
<b>Total</b>	-	-	-

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

### **FAS - BC-FA-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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Information Technology	153,376	1,470,000	8,000,000
Summit Re-Impl Dept Cap Needs	85,830	-	-
<b>Total</b>	<b>239,206</b>	<b>1,470,000</b>	<b>8,000,000</b>

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

The following information summarizes the programs in Information Technology Budget Summary Level:

#### **Information Technology**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Information Technology	153,376	1,470,000	8,000,000

#### **Summit Re-Impl Dept Cap Needs**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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# Department of Finance and Administrative Services

Summit Re-Impl Dept Cap Needs

85,830

-

-

## **FAS - BC-FA-ADAIMPR - ADA Improvements**

The purpose of the ADA Improvements - FAS Budget Summary Level is to update or modify facilities for compliance with the standards contained in the American with Disabilities Act.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
ADA Improvements	419,637	750,000	1,000,000
<b>Total</b>	<b>419,637</b>	<b>750,000</b>	<b>1,000,000</b>

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

## **FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities**

This purpose of the Asset Preservation - Schedule 1 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 1 facilities. Schedule 1 facilities consist of existing and future office buildings located in downtown Seattle, including but not limited to City Hall, the Seattle Municipal Tower and the Justice Center. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Asset Preserv_Sch 1 Facilities	8,389,611	11,552,000	10,652,000
<b>Total</b>	<b>8,389,611</b>	<b>11,552,000</b>	<b>10,652,000</b>

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## **FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities**

This purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 2 facilities. Schedule 2 facilities comprise existing and future structures, shops and yard located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, Finance and Administrative Services shops located at Airport Way S., fire stations, police precincts including the animal shelter, and other FAS managed facilities used for City Services. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural

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assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
Asset Preserv_Sch 2 Facilities	1,446,545	4,848,000	3,393,000
<b>Total</b>	<b>1,446,545</b>	<b>4,848,000</b>	<b>3,393,000</b>

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### **FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects**

The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
FAS Oversight - External Proj	2,182,717	1,092,446	2,500,000
<b>Total</b>	<b>2,182,717</b>	<b>1,092,446</b>	<b>2,500,000</b>

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### **FAS - BC-FA-FASPDS - FAS Project Delivery Services**

The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.

<b>Program Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>
FAS Project Delivery Services	13,833,443	3,500,000	3,500,000
<b>Total</b>	<b>13,833,443</b>	<b>3,500,000</b>	<b>3,500,000</b>

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### **FAS - BC-FA-GARDENREM - Garden of Remembrance**

The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.

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Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Garden of Remembrance	43,869	29,218	30,065
<b>Total</b>	<b>43,869</b>	<b>29,218</b>	<b>30,065</b>

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### **FAS - BC-FA-GOVTFAC - General Government Facilities - General**

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
General Govt Facilities	7,190,210	5,000,000	180,000
<b>Total</b>	<b>7,190,210</b>	<b>5,000,000</b>	<b>180,000</b>

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### **FAS - BC-FA-MAINTSHYD - Maintenance Shops and Yards**

#N/A

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Maintenance Shops and Yards	(890)	-	-
<b>Total</b>	<b>(890)</b>	<b>-</b>	<b>-</b>

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### **FAS - 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.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Neighborhood Fire Stations	3,470,941	3,386,913	3,723,378
<b>Total</b>	<b>3,470,941</b>	<b>3,386,913</b>	<b>3,723,378</b>

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### **FAS - BC-FA-PRELIMENG - Preliminary Engineering**

#N/A

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Preliminary Engineering	31,824	-	-
<b>Total</b>	<b>31,824</b>	-	-

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### **FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire**

The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Public Safety Facilities_Fire	338,197	2,000,000	5,220,000
<b>Total</b>	<b>338,197</b>	<b>2,000,000</b>	<b>5,220,000</b>

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### **FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police**

The purpose of the Public Safety Facilities - Police Budget Summary Level is to renovate, expand, replace, or build police facilities.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Publ Safety Facilities_Police	1,183,166	-	-
<b>Total</b>	<b>1,183,166</b>	-	-

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## FAS - BO-FA-BUDCENTR - Leadership and Administration

The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	9,197,764	8,135,298	7,115,341
Departmental Indirect Costs	4,965,869	5,899,470	8,457,006
Divisional Indirect Costs	5,145,017	6,228,461	6,757,270
Indirect Cost Recovery Offset	(19,307,796)	(20,263,228)	(22,329,617)
Paid Time Off	-	-	-
Pooled Benefits	-	-	-
<b>Total</b>	<b>854</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	47.00	47.00	47.00

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

### Citywide Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	9,197,764	8,135,298	7,115,341

### Departmental Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	4,965,869	5,899,470	8,457,006
Full Time Equivalents Total	47.00	47.00	47.00

### Divisional Indirect Costs

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Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Divisional Indirect Costs	5,145,017	6,228,461	6,757,270

### Indirect Cost Recovery Offset

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Indirect Cost Recovery Offset	(19,307,796)	(20,263,228)	(22,329,617)

### Paid Time Off

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Paid Time Off	-	-	-

### Pooled Benefits

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Pooled Benefits	-	-	-

### **FAS - BO-FA-CDCM - Capital Dev and Const Mgmt**

The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and administer FAS's Capital Improvement Program. Costs are budgeted in FAS's capital project Budget Control Levels.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Capital Dev and Const Mgmt	-	-	-
<b>Total</b>	-	-	-
Full-time Equivalents Total*	27.00	27.00	27.00

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### **FAS - BO-FA-CITYFINAN - City Finance**

The purpose of the City Finance Division Budget Summary Level (BSL) is to oversee and provide technical support to the financial affairs of the City. This BSL performs a wide range of technical and operating functions, such as debt issuance and management, Citywide payroll processing, investments, risk management and payment processing services and support to the City Budget

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Office economic forecasting efforts. In addition, this BSL develops and implements a variety of City financial policies related to the City's revenues, accounting procedures, and risk mitigation. Finally, the BSL provides oversight and guidance to financial reporting, City retirement programs, and public corporations established by the City.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Systems	-	-	16,601,747
City Financial Management	2,774,276	2,510,444	1,766,245
Citywide Accounting Services	14,953,014	13,294,252	5,726,601
Revenue Administration	6,043,440	8,187,111	9,879,698
Risk Management Services	1,723,107	1,942,679	1,844,521
Treasury Services	4,933,603	5,902,485	5,585,057
<b>Total</b>	<b>30,427,440</b>	<b>31,836,971</b>	<b>41,403,869</b>
Full-time Equivalents Total*	116.50	122.50	134.50

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The following information summarizes the programs in City Finance Budget Summary Level:

### Business Systems

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Systems	-	-	16,601,747
Full Time Equivalents Total	-	-	8.00

### City Financial Management

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City Financial Management	2,774,276	2,510,444	1,766,245
Full Time Equivalents Total	9.00	10.00	10.00

### Citywide Accounting Services

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Accounting Services	14,953,014	13,294,252	5,726,601
Full Time Equivalents Total	37.00	40.00	40.00



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## Revenue Administration

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Revenue Administration	6,043,440	8,187,111	9,879,698
Full Time Equivalents Total	34.00	36.00	40.00

## Risk Management Services

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Risk Management Services	1,723,107	1,942,679	1,844,521
Full Time Equivalents Total	8.50	8.50	8.50

## Treasury Services

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Treasury Services	4,933,603	5,902,485	5,585,057
Full Time Equivalents Total	28.00	28.00	28.00

### **FAS - BO-FA-CITYSVCS - City Services**

The purpose of the City Services Budget Summary Level is to provide accounting support to Finance General, small departments, and executive offices, as well as to the FAS Capital Improvement Program. This BSL also provides other FAS financial and policy support, including labor union policy analysis and support for the for-hire industry.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City Services	2,745,115	3,578,182	2,485,743
<b>Total</b>	<b>2,745,115</b>	<b>3,578,182</b>	<b>2,485,743</b>
Full-time Equivalents Total*	1.00	2.00	2.00

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### **FAS - BO-FA-CJ000 - Judgment & Claims Claims**

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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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GF Claims	7,205,091	1,792,109	1,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070
<b>Total</b>	<b>7,205,091</b>	<b>3,524,179</b>	<b>3,524,179</b>

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The following information summarizes the programs in Judgment & Claims Claims Budget Summary Level:

### GF Claims

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GF Claims	7,205,091	1,792,109	1,792,109

### Utility Claims Reimbursable

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Utility Claims Reimbursable	-	1,732,070	1,732,070

### FAS - BO-FA-CPCS - City Purchasing and Contracting Services

The purpose of the City Purchasing and Contracting Services Budget Summary Level is to conduct and administer all bids and contracts for public works and purchases (products, supplies, equipment, and services) on behalf of City departments.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Contracting Services	6,398,929	6,958,773	7,004,594
Purchasing Services	2,998,293	3,944,751	3,845,332
<b>Total</b>	<b>9,397,222</b>	<b>10,903,525</b>	<b>10,849,926</b>
Full-time Equivalent Total*	47.00	52.00	51.00

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The following information summarizes the programs in City Purchasing and Contracting Services Budget Summary Level:

## Contracting Services

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Contracting Services	6,398,929	6,958,773	7,004,594
Full Time Equivalents Total	28.00	30.00	29.00

## Purchasing Services

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Purchasing Services	2,998,293	3,944,751	3,845,332
Full Time Equivalents Total	19.00	22.00	22.00

### **FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption**

The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Bond Interest and Redemption	97,397,847	2,353,798	1,965,571
<b>Total</b>	<b>97,397,847</b>	<b>2,353,798</b>	<b>1,965,571</b>

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### **FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO**

The purpose of the Debt Issuance Costs - LTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
LTGO Debt Issuance Cost	228,511	1,899,780	6,194,281
<b>Total</b>	<b>228,511</b>	<b>1,899,780</b>	<b>6,194,281</b>

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## **FAS - BO-FA-DEBTUTGO - UTGO Debt Service**

The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
UTGO Debt Service	22,768,800	22,761,750	22,764,200
<b>Total</b>	<b>22,768,800</b>	<b>22,761,750</b>	<b>22,764,200</b>

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

## **FAS - BO-FA-FACILITY - Facilities Services**

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Other Facilities Services	6,329,655	20,624,598	19,692,445
Space Rent	72,464,301	60,995,781	67,435,801
<b>Total</b>	<b>78,793,956</b>	<b>81,620,379</b>	<b>87,128,246</b>
Full-time Equivalents Total*	94.00	94.00	97.00

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*The following information summarizes the programs in Facilities Services Budget Summary Level:*

### **Other Facilities Services**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Other Facilities Services	6,329,655	20,624,598	19,692,445
Full Time Equivalents Total	21.00	21.00	23.00

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## Space Rent

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Space Rent	72,464,301	60,995,781	67,435,801
Full Time Equivalents Total	73.00	73.00	74.00

### **FAS - BO-FA-FILELOC - FileLocal Agency**

The purpose of the FileLocal Agency Budget Summary Level is to execute the City's response to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement. The City of Seattle will be reimbursed by the agency for all costs.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
FileLocal Agency Fund	-	435,958	365,395
Prog-FileLocal Agency Fund	371,035	-	-
<b>Total</b>	<b>371,035</b>	<b>435,958</b>	<b>365,395</b>
Full-time Equivalents Total*	2.50	2.50	2.50

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The following information summarizes the programs in FileLocal Agency Budget Summary Level:

#### **FileLocal Agency Fund**

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
FileLocal Agency Fund	-	435,958	365,395
Full Time Equivalents Total	-	2.50	2.50

#### **Prog-FileLocal Agency Fund**

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Prog-FileLocal Agency Fund	371,035	-	-
Full Time Equivalents Total	2.50	-	-

### **FAS - BO-FA-FLEETCAP - Fleet Capital Program**

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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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Fleet Capital Program	15,069,032	24,052,848	14,500,000
<b>Total</b>	<b>15,069,032</b>	<b>24,052,848</b>	<b>14,500,000</b>

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### **FAS - BO-FA-FLEETS - Fleet Services**

The purpose of the Fleet Services Budget Summary Level is to provide fleet vehicles to City departments, assess and implement environmental initiatives related to both the composition of the City's fleet and the fuels that power it, actively manage and maintain the fleet, procure and distribute fuel, and operate a centralized motor pool. The goal of these functions is to create and support an environmentally responsible and cost-effective Citywide fleet that helps all City departments carry out their work as efficiently as possible.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Motorpool	900,914	893,636	1,065,080
Vehicle Fueling	7,621,426	11,876,567	11,876,494
Vehicle Leasing	1,316,827	1,466,296	1,265,506
Vehicle Maintenance	27,596,805	28,681,133	27,364,577
<b>Total</b>	<b>37,435,972</b>	<b>42,917,632</b>	<b>41,571,657</b>
Full-time Equivalents Total*	130.00	130.00	130.00

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*The following information summarizes the programs in Fleet Services Budget Summary Level:*

#### **Motorpool**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Motorpool	900,914	893,636	1,065,080

#### **Vehicle Fueling**

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	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Vehicle Fueling	7,621,426	11,876,567	11,876,494
Full Time Equivalents Total	1.00	1.00	1.00

### Vehicle Leasing

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Vehicle Leasing	1,316,827	1,466,296	1,265,506
Full Time Equivalents Total	14.00	14.00	14.00

### Vehicle Maintenance

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Vehicle Maintenance	27,596,805	28,681,133	27,364,577
Full Time Equivalents Total	115.00	115.00	115.00

### **FAS - BO-FA-INDGTDEF - Indigent Defense Services**

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Indigent Defense Services	9,168,751	9,606,474	9,606,474
<b>Total</b>	<b>9,168,751</b>	<b>9,606,474</b>	<b>9,606,474</b>

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

### **FAS - BO-FA-JAILSVCS - Jail Services**

The purpose of the Jail Services Budget Summary Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Jail Services	17,895,224	18,539,147	18,539,147

## Department of Finance and Administrative Services

<b>Total</b>	<b>17,895,224</b>	<b>18,539,147</b>	<b>18,539,147</b>
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*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

### **FAS - BO-FA-JR000 - Judgment & Claims Litigation**

The purpose of the Litigation Expenses Budget Summary Level is to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GF Expenses	3,902,988	2,347,863	2,347,863
GF Judgments	6,156,237	15,089,019	14,439,019
Utility Expenses Reimbursable	495,689	2,468,932	2,468,932
Utility Judgments Reimbursable	115,618	3,580,747	3,580,747
<b>Total</b>	<b>10,670,531</b>	<b>23,486,561</b>	<b>22,836,561</b>

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

*The following information summarizes the programs in Judgment & Claims Litigation Budget Summary Level:*

#### **GF Expenses**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GF Expenses	3,902,988	2,347,863	2,347,863

#### **GF Judgments**

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GF Judgments	6,156,237	15,089,019	14,439,019

#### **Utility Expenses Reimbursable**



## Department of Finance and Administrative Services

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Utility Expenses Reimbursable	495,689	2,468,932	2,468,932

### Utility Judgments Reimbursable

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Utility Judgments Reimbursable	115,618	3,580,747	3,580,747

### **FAS - BO-FA-JR010 - Judgment & Claims General Legal**

The purpose of the General Legal Expenses Budget Summary Level is to pay legal costs associated with litigation or potential litigation involving the City, where the City is a party or potential party in a legal action, or other special projects that need legal review. The General Legal Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
GF General Legal	-	88,321	88,321
<b>Total</b>	-	<b>88,321</b>	<b>88,321</b>

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

### **FAS - BO-FA-JR020 - Judgment & Claims Police Action**

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
GF Police Action	1,335,261	1,120,918	1,120,918
<b>Total</b>	<b>1,335,261</b>	<b>1,120,918</b>	<b>1,120,918</b>

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### **FAS - BO-FA-OCS - Office of Constituent Services**

The purpose of the Office of Constituent Services Budget Summary Level is to lead City departments to improve on consistently providing services that are easily accessible, responsive

## Department of Finance and Administrative Services

and fair. This includes assistance with a broad range of City services, such as transactions, information requests and complaint investigations. This BSL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service centers, Citywide public disclosure responsibilities and service-delivery analysts.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Constituent Services	5,988,270	7,056,906	6,725,328
<b>Total</b>	<b>5,988,270</b>	<b>7,056,906</b>	<b>6,725,328</b>
Full-time Equivalents Total*	39.00	39.00	39.00

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### **FAS - BO-FA-PPM - Pike Place Mkt**

The purpose of the Pike Place Market Budget Summary Level is to manage disbursement of resources to the Pike Place Market Preservation and Development Authority (PDA) to keep Market buildings in a good working condition to serve the public. Projects include capital improvements to items such as roofing, floors, windows, plumbing, and elevator repairs.”

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pike Place Mkt Waterfront Entr	-	-	6,000,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>

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### **FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection**

The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
RCCP - ICMS System Work	-	-	-
Reg Compl & Consumr Protection	8,838,385	9,781,700	9,760,735
<b>Total</b>	<b>8,838,385</b>	<b>9,781,700</b>	<b>9,760,735</b>
Full-time Equivalents Total*	48.00	48.00	48.00

## Department of Finance and Administrative Services

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

The following information summarizes the programs in Regulatory Compliance and Consumer Protection Budget Summary Level:

### RCCP - ICMS System Work

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
RCCP - ICMS System Work	-	-	-
Full Time Equivalents Total	-	-	(1.00)

### Reg Compl & Consumr Protection

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Reg Compl & Consumr Protection	8,838,385	9,781,700	9,760,735
Full Time Equivalents Total	48.00	48.00	49.00

### **FAS - BO-FA-SAS - Seattle Animal Shelter**

The purpose of the Seattle Animal Shelter Budget Summary Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Seattle Animal Shelter	5,351,984	6,719,249	6,610,002
<b>Total</b>	<b>5,351,984</b>	<b>6,719,249</b>	<b>6,610,002</b>
Full-time Equivalents Total*	41.00	42.00	40.00

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### **FAS - BO-FA-TRNSTBNFT - Transit Benefit**

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

## Department of Finance and Administrative Services

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Employee Transit Benefits	6,480,381	7,113,000	4,996,000
<b>Total</b>	<b>6,480,381</b>	<b>7,113,000</b>	<b>4,996,000</b>

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### **FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support**

The purpose of the Central Waterfront Improvement Program Financial Support Budget Summary Level is to provide resources to the City Finance Division for the development of funding mechanisms for the Central Waterfront Improvement Program. This BSL is funded by the Central Waterfront Improvement Fund (Fund 35900).

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Central Waterfront Improvement	-	3,435,569	1,250,000
Prog-Central Waterfront Improv	1,547,298	-	-
<b>Total</b>	<b>1,547,298</b>	<b>3,435,569</b>	<b>1,250,000</b>
Full-time Equivalents Total*	3.00	3.00	3.00

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*The following information summarizes the programs in Central Waterfront Improvement Program Financial Support Budget Summary Level:*

#### **Central Waterfront Improvement**

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Central Waterfront Improvement	-	3,435,569	1,250,000
Full Time Equivalents Total	-	3.00	3.00

#### **Prog-Central Waterfront Improv**

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Prog-Central Waterfront Improv	1,547,298	-	-
Full Time Equivalents Total	3.00	-	-

## Department of Finance and Administrative Services

### **FAS - BO-FA-WHLCHR - Wheelchair Accessible Services**

The purpose of the Wheelchair Accessible Services Budget Summary Level is to disburse monies collected on every taxi, for hire and Transportation Network Company (TNC) trip that originates in the city of Seattle. This BSL is funded by the Wheelchair Accessibility Disbursement Fund.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Wheelchair Accessible Svcs	865,749	1,627,375	1,099,641
<b>Total</b>	<b>865,749</b>	<b>1,627,375</b>	<b>1,099,641</b>
Full-time Equivalents Total*	1.00	1.00	2.00

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



# Finance General

Ben Noble, Director

(206) 615-1962

<http://www.seattle.gov/financedepartment/>

## Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office need additional oversight.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	207,806,840	256,309,722	294,903,485
Other Funding - Operating	10,465,768	11,929,493	86,044,809
<b>Total Operations</b>	<b>218,272,608</b>	<b>268,239,215</b>	<b>380,948,294</b>
<b>Total Appropriations</b>	<b>218,272,608</b>	<b>268,239,215</b>	<b>380,948,294</b>

## Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund contributions to the operations of City departments, debt service payments made from centrally-managed Funds and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions.

In the 2021 Proposed Budget, Finance General is the mechanism to transfer General Fund resources to the below departments:

- Office of Arts and Culture;
- Seattle Public Library;
- Office of Labor Standards;
- Police Pension;
- Fire Pension;
- Finance and Administrative Services;
- Information Technology;

## Finance General

### Incremental Budget Changes

#### Finance General

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>268,239,215</b>	-
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(40,325,850)	-
Citywide Adjustments for Standard Cost Changes	(10,902,359)	-
<b>Proposed Operating</b>		
Equitable Communities Initiative	100,000,000	-
Joint COVID-19 Relief Plan	5,000,000	-
Insurance Premium Increase	2,900,000	-
Teleworking Stipend Reserve	570,000	-
Reduce High Barrier Reserve	(362,500)	-
<b>Proposed Technical</b>		
Revenue Update	-	-
Update Reserves for Recurring Expenses	(8,806,738)	-
Temporary Hiatus of Reserve Transfer	(4,929,960)	-
Provide General Fund Support to Department Programs	(4,756,309)	-
Remove Seattle Storm Relocation Reserve	(2,600,000)	-
Reduce General Fund Support to FAS for Encampment Clean-Up	(1,313,229)	-
Reduce General Fund Support to IT Department	(750,000)	-
Increase Transfer to FAS for OEM Accounting and Administrative Support	85,000	-
Adjust Debt Service Payments	1,151,024	-
Transfer REET II to Low Income Housing Fund	5,000,000	-
Transfer Emergency Funds into General Fund for Joint COVID-19 Relief Plan	20,750,000	-
Fund Balancing Entry	-	-
Transfer Revenue Stabilization and Emergency Funds into General Fund	52,000,000	-
<b>Total Incremental Changes</b>	<b>\$112,709,079</b>	-
<b>Total 2021 Proposed Budget</b>	<b>\$380,948,294</b>	-



# Finance General

## Description of Incremental Budget Changes

### Baseline

#### Adjustment for One-Time Budget Changes

Expenditures	\$(40,325,850)
Revenues	\$(28,642,267)

In Finance General, this adjustment reverses many one-time transfers and reserves which were established in the 2020 Adopted Budget by both the Mayor and the City Council. These are technical items which were never intended to carry into the 2021 Budget.

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$(10,902,359)
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. In addition, Finance General includes changes to the Judgement and Claims rates. The 2021 Budget returns Finance General Judgement and Claims payments to 2019 levels due to reallocation of costs to departments, resulting in a large decrease for Finance General.

### Proposed Operating

#### Equitable Communities Initiative

Expenditures	\$100,000,000
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This funding is reserved for recommendations by a Community driven process, organized by a community task force planned to begin in the fall of 2020. The task force will focus on up-stream investments for Black, Indigenous, and people of color (BIPOC) communities to address disparities and make meaningful changes that can be measured by community progress. The task force will be comprised of BIPOC community leaders who will engage with community, with support from city departments.

The policy and investment recommendations will focus on:

- Building opportunity and an inclusive economy
- Community wealth building and preserving cultural spaces
- Climate justice and Green New Deal
- Community wellness and safety
- Other areas the task force and community determine should be prioritized

The task force will have broad latitude in setting the timetable, process and agenda for their work. However, it is contemplated that by December 2020 they will identify initial areas where community thinks investments should be prioritized. The task force, centered on community input, will also determine the research, data and technical advice they need in each of those areas to create desired outcomes in each area in the years to come.

The task force will not be making funding recommendations to specific organizations. The task force, based on technical support, legal requirements and desired outcomes may consider a range of funding mechanisms and programmatic structures, including participatory budgeting, grants, RFPs, and loans.

These funds are anticipated to be an ongoing, annual investment.

As decisions about allocations are reached, appropriations will be assigned as required by city law and procedures.

# Finance General

## Joint COVID-19 Relief Plan

Expenditures \$5,000,000

As part of the 2020 budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

In Finance General, \$5 million is included for 2021 to provide funding for testing costs incurred by various City departments in 2021, including facilities costs, staff time and supplies. Appropriations will be transferred from Finance General to departments once costs are incurred.

## Insurance Premium Increase

Expenditures \$2,900,000

The item increases the appropriation for insurance premium payments made out of Finance General on behalf of the entire City. With this increment, the total 2021 Proposed Budget for insurance is \$9.8 million. This change is the result of significant increases in renewal of both property and liability insurance in 2020. In both cases a combination of external market factors and the City's recent claims history led to the increase.

## Teleworking Stipend Reserve

Expenditures \$570,000

This item creates a reserve for a teleworking stipend which is being distributed to City of Seattle employees. This stipend is to ensure that the City is in compliance with the Wage Theft Ordinance. Funds will be distributed by departments to employees throughout the year and this reserve will be allocated to departments as reimbursement once final amounts are known.

## Reduce High Barrier Reserve

Expenditures \$(362,500)

This change reduces the high barrier workgroup reserve. The 2020 Adopted Budget included \$762,500 in ongoing funding for operations of the West Wing facility at the King County Jail, rapid reentry and case conferencing pilots. The West Wing facility is not expected to begin operations until mid-2021, and funding for operations is not needed until that time. The reentry and case conferencing pilots were not initiated given the dynamic and evolving issues around criminal justice.

## Proposed Technical

### Revenue Update

Revenues \$126,082,919

This change reflects updates to baseline revenues from the August revenue forecast. Finance General includes revenue updates for the major General Fund sources (including the new payroll tax), the Short-Term Rental Tax Fund, the Sweetened Beverage Tax Fund, the Real Estate Excise Tax (REET) I and II Funds, the Emergency Fund and Revenue Stabilization Fund, Bond Funds, and the Cumulative Reserve Subfund-Unrestricted.

# Finance General

## Update Reserves for Recurring Expenses

Expenditures \$(8,806,738)

This item makes changes for updated cost projections and includes non-programmatic changes that represent the latest cost estimates for recurring expenses paid by the Finance General department. Included in this adjustment are projected payment increases for utility services funded by the General Fund (street lights and fire flow), transit pass subsidies for employees, General Fund disability claim reserves, and changes to several other small recurring payments. The large decrease in budget is due to removal of the Transportation Network Company reserve from Finance General to other departments.

## Temporary Hiatus of Reserve Transfer

Expenditures \$(4,929,960)

Revenues \$(4,929,960)

This eliminates the budget for the transfer of General Fund resources to the Emergency Fund (10102) and the Revenue Stabilization Fund (00166). Due to the pandemic and recession, the 2021 budget includes the use of the Emergency Fund and the Revenue Stabilization Fund to supplement the General Fund. When the budget calls for a use of the Revenue Stabilization Fund, SMC 5.80.020 requires that the annual contribution to the Revenue Stabilization Fund be suspended. Emergency Fund contributions are governed by internal City Policy, which was recently amended to state "In the event that a severe or long-lasting event . . . leads to deep or multiple years of spending from the fund, the City shall make contributions to satisfy the target balance as soon as is practically possible."

## Provide General Fund Support to Department Programs

Expenditures \$(4,756,309)

This item provides the resources needed to support department operations which receive General Fund through operating transfers, including Seattle IT, Finance and Administrative Services, the Office of Labor Standards, the Seattle Public Library, Police Relief and Pension, Firefighters' Pension, and the Office of Arts and Culture. The amount is a reflection of the General Fund savings from budget reductions taken by these departments.

## Remove Seattle Storm Relocation Reserve

Expenditures \$(2,600,000)

This item removes the reserve for the Seattle Storm relocation from Finance General in 2021. The reserve is not needed beyond 2020 because the lease agreement signed by the Seattle Arena Company (ArenaCo) and the City of Seattle stipulates that responsibility for providing a venue for the Storm will have passed from the City to ArenaCo in 2021.

## Reduce General Fund Support to FAS for Encampment Clean-Up

Expenditures \$(1,313,229)

In the 2021 Proposed Budget, the encampment clean-up function is transferred from the Department of Finance and Administrative Services (FAS) to Seattle Public Utilities. General Fund resources to support the program were provided to the FAS Fund via a transfer from Finance General. Because Seattle Public Utilities has the General Fund budget directly in the department, this transfer is no longer needed.

## Finance General

### Reduce General Fund Support to IT Department

Expenditures \$(750,000)

This one-time item removes \$750,000 of General Fund support in 2021 for the Digital Equity program in the Seattle Information Technology Department as it can now again be supported by Cable Franchise Fees in 2021. In 2020, due to anticipated declines in Cable Television Fund revenues, the General Fund replaced Cable Television Fund revenues. For 2021, however, Cable Television Fund revenues have been determined to be sufficient to cover this appropriation.

### Increase Transfer to FAS for OEM Accounting and Administrative Support

Expenditures \$85,000

This item increases the General Fund transfer from Finance General to the Department of Finance and Administrative Services (FAS) to provide back office support for the new Office of Emergency Management and Seattle Emergency Communications Center. This is a technical change to appropriate General Fund resources for the transfer.

### Adjust Debt Service Payments

Expenditures \$1,151,024

This adjusts Finance General debt service payments to reflect projected obligations for actual debt issuances. Included are debt service payments for Finance General from the General Fund, Real Estate Excise Tax (REET) I and REET II Funds, Short-Term Rental Tax Fund and the Cumulative Reserve Fund - Unrestricted.

### Transfer REET II to Low Income Housing Fund

Expenditures \$5,000,000

The 2020 Adopted Budget directed the Office of Housing to commit \$25 million to Multifamily capital projects which would be reimbursed by Real Estate Excise Tax (REET) II revenues in the amount of \$5 million annually from 2021 through 2025. This item adds \$5 million of appropriations out of the REET II fund for the transfer to the Office of Housing.

### Transfer Emergency Funds into General Fund for Joint COVID-19 Relief Plan

Expenditures \$20,750,000

Revenues \$20,750,000

As part of the 2020 budget, the Mayor and City Council have invested \$233 million in COVID-19 relief programs. To further address community needs, an additional \$45 million will be invested from the City reserves and other funding sources, with approximately half appropriated in 2020 and the remainder in 2021. The investments will be distributed according to a spending plan, which includes assistance to small business, childcare, individuals experiencing homelessness or at risk of losing their home, people experiencing food insecurity, and immigrants and refugees.

This appropriation allows for the transfer of Emergency Fund reserves into the General Fund to support departmental COVID-19 Relief efforts in 2021.

### Fund Balancing Entry

Revenues \$(15,886,614)

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

## Finance General

### Transfer Revenue Stabilization and Emergency Funds into General Fund

Expenditures	\$52,000,000
Revenues	\$52,000,000

This item increases appropriations out of the Emergency Fund (10102) and the Revenue Stabilization Fund (00166) and increases revenue to the General Fund to provide sufficient resources to fully balance the 2021 Proposed Budget.

## Finance General

### Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>FG - BO-FG-2QA00 - Appropriation to Special Funds</b>			
00100 - General Fund	169,745,404	174,881,525	149,742,526
00164 - Unrestricted Cumulative Reserve Fund	6,705,005	4,876,486	3,031,892
00166 - Revenue Stabilization Fund	-	-	25,700,000
10102 - Emergency Fund	-	-	47,050,000
12200 - Short-Term Rental Tax Fund	-	2,006,419	2,010,719
30010 - REET I Capital Fund	2,302,763	1,996,588	2,930,373
30020 - REET II Capital Fund	1,000,000	-	5,321,825
36300 - 2016 Multipurpose LTGO Bond Fund	458,000	-	-
<b>Total for BSL: BO-FG-2QA00</b>	<b>180,211,171</b>	<b>183,761,018</b>	<b>235,787,335</b>
<b>FG - BO-FG-2QD00 - General Purpose</b>			
00100 - General Fund	38,061,436	81,428,197	145,160,959
00155 - Sweetened Beverage Tax Fund	-	500,000	-
00164 - Unrestricted Cumulative Reserve Fund	-	2,550,000	-
<b>Total for BSL: BO-FG-2QD00</b>	<b>38,061,436</b>	<b>84,478,197</b>	<b>145,160,959</b>
<b>Department Total</b>	<b>218,272,608</b>	<b>268,239,215</b>	<b>380,948,294</b>

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

### Budget Summary by Fund Finance General

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	207,806,840	256,309,722	294,903,485
00155 - Sweetened Beverage Tax Fund	-	500,000	-
00164 - Unrestricted Cumulative Reserve Fund	6,705,005	7,426,486	3,031,892
00166 - Revenue Stabilization Fund	-	-	25,700,000
10102 - Emergency Fund	-	-	47,050,000
12200 - Short-Term Rental Tax Fund	-	2,006,419	2,010,719
30010 - REET I Capital Fund	2,302,763	1,996,588	2,930,373
30020 - REET II Capital Fund	1,000,000	-	5,321,825
36300 - 2016 Multipurpose LTGO Bond Fund	458,000	-	-
<b>Budget Totals for FG</b>	<b>218,272,608</b>	<b>268,239,215</b>	<b>380,948,294</b>

## Finance General

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals*	2020 Adopted	2021 Proposed
310000	Taxes	-	-	214,283,518
311010	Real & Personal Property Taxes	(86,346)	278,781,000	285,749,629
311020	Sale Of Tax Title Property	-	5,000	-
313010	Sales & Use Tax-Local Share	-	272,162,346	218,370,791
313030	Sales & Use Tax-Brkrd Nat Gas	-	1,358,153	1,296,343
313040	Sales & Use Tax-Crim Justice	-	24,102,825	18,637,086
316010	B&O Tax	31,201,605	296,938,537	256,338,929
316020	B&O Tax-Admissions Rev	1,040,367	11,691,224	5,457,085
316040	B&O Tax-Admissions Surcharge	1,283	-	-
316070	B&O Tax-Gas Utility	1,316,554	11,310,156	9,854,724
316080	B&O Tax-Garbage Utility	332,964	1,800,000	1,500,000
316100	B&O Tax-Cable Tv Utility	1,235,246	14,738,675	13,231,506
316110	B&O Tax-Telephone/Graph Util	1,601,280	18,419,141	15,393,255
316120	B&O Tax-Steam Utility	-	1,280,842	1,160,220
316130	B&O Tax-Electric Utility	-	61,149,886	53,615,662
316140	B&O Tax-Water Utility	-	34,935,933	32,791,929
316150	B&O Tax-Sewer Utility	-	55,419,808	59,797,084
316160	B&O Tax-Solid Waste Utility	-	21,502,149	21,019,751
316180	B&O Tax-Trans Fee-In City	-	2,300,000	1,750,000
316190	B&O Tax-Trans Fee-Out City	-	4,334,277	4,233,022
317040	Leasehold Excise Tax Rev	(398,968)	5,500,000	5,105,913
317060	Gambling Excise Tax Rev	-	475,000	260,000
318110	Firearms & Ammunition Tax	-	100,000	85,000
318210	Heating Oil Tax	-	-	(89,425)
318310	Transportation Network Co Tax	-	-	5,022,448
321100	Bus Lic&Perm-Business Gen	-	18,598,939	15,089,826
322040	Nonbus Lic&Perm-Comm Park	-	2,260,000	2,260,000
322170	Nonbus Lic&Perm-Truck Overload	-	260,000	260,000
322220	Nonbus Lic&Perm-Strmwtr Sewer	20,750	-	-
322260	Nonbus Lic&Perm-Meter Hood Fee	-	4,500,000	4,500,000
335010	Marijuana Enforcement	-	1,500,000	1,350,000
335030	Vessel Registration Fees	-	125,000	125,000
335070	Criminal Justice Hi Crm	-	1,900,000	2,000,000

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335080	Criminal Justice Pop	-	1,000,000	1,200,000
335090	Criminal Justice Dcd #1	-	700,000	800,000
335120	Rev Sharing Dui-Cities	-	115,000	100,000
335140	Liquor Excise Tax	-	3,750,000	4,000,000
335150	Liquor Board Profits	-	5,950,000	5,950,000
341900	General Government-Other Rev	1,012,353	1,257,180	1,435,000
348170	Isf-Itd Alloc Rev	15,716,883	-	-
360020	Inv Earn-Residual Cash	-	6,764,911	2,124,561
360130	Interest On Contracts/Notes Re	-	450,000	375,000
360290	Parking Fees	-	39,019,000	39,019,000
360390	Proceeds From Sale Of Assets	15,990,663	-	-
360900	Miscellaneous Revs-Other Rev	84,015	9,766,242	889,425
395010	Sales Of Land & Buildings	-	66,500,000	-
397010	Operating Transfers In	1,407,894	4,266,559	72,750,000
397200	Interfund Revenue	-	750,000	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>70,476,542</b>	<b>1,287,737,783</b>	<b>1,379,092,281</b>
400000	Use of/Contribution to Fund Balance	-	19,343,883	(13,870,271)
<b>Total Resources for:00100 - General Fund</b>		<b>70,476,542</b>	<b>1,307,081,666</b>	<b>1,365,222,010</b>
318100	Sweetened Beverage Tax	-	24,329,000	20,771,875
397010	Operating Transfers In	-	4,018,000	-
<b>Total Revenues for: 00155 - Sweetened Beverage Tax Fund</b>		<b>-</b>	<b>28,347,000</b>	<b>20,771,875</b>
400000	Use of/Contribution to Fund Balance	-	(1,678,574)	(15,323)
<b>Total Resources for:00155 - Sweetened Beverage Tax Fund</b>		<b>-</b>	<b>26,668,426</b>	<b>20,756,552</b>
360010	Investment Interest	-	-	(1,150,000)
360020	Inv Earn-Residual Cash	-	2,200,000	2,200,000
360290	Parking Fees	-	150,000	150,000
395010	Sales Of Land & Buildings	-	6,865,000	2,515,000
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>-</b>	<b>9,215,000</b>	<b>3,715,000</b>
400000	Use of/Contribution to Fund Balance	-	797,317	(446,430)
<b>Total Resources for:00164 - Unrestricted Cumulative Reserve Fund</b>		<b>-</b>	<b>10,012,317</b>	<b>3,268,570</b>
397010	Operating Transfers In	7,539,451	3,007,479	1
<b>Total Revenues for: 00166 - Revenue Stabilization Fund</b>		<b>7,539,451</b>	<b>3,007,479</b>	<b>1</b>



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400000	Use of/Contribution to Fund Balance	-	(3,007,479)	25,700,000
<b>Total Resources for:00166 - Revenue Stabilization Fund</b>		<b>7,539,451</b>	<b>-</b>	<b>25,700,001</b>
397010	Operating Transfers In	1,706,916	1,922,482	-
<b>Total Revenues for: 10102 - Emergency Fund</b>		<b>1,706,916</b>	<b>1,922,482</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	(1,922,482)	47,050,000
<b>Total Resources for:10102 - Emergency Fund</b>		<b>1,706,916</b>	<b>-</b>	<b>47,050,000</b>
317090	Short Term Rental Tax	-	10,500,000	7,350,000
<b>Total Revenues for: 12200 - Short-Term Rental Tax Fund</b>		<b>-</b>	<b>10,500,000</b>	<b>7,350,000</b>
400000	Use of/Contribution to Fund Balance	-	(193,156)	(179,356)
<b>Total Resources for:12200 - Short-Term Rental Tax Fund</b>		<b>-</b>	<b>10,306,844</b>	<b>7,170,644</b>
360000	Miscellaneous Revs	-	-	1,965,571
<b>Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund</b>		<b>-</b>	<b>-</b>	<b>1,965,571</b>
311010	Real & Personal Property Taxes	-	22,761,750	22,764,200
<b>Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund</b>		<b>-</b>	<b>22,761,750</b>	<b>22,764,200</b>
317010	Real Estate Excise Tax Reet #1	-	41,478,871	31,204,383
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>-</b>	<b>41,478,871</b>	<b>31,204,383</b>
400000	Use of/Contribution to Fund Balance	-	4,375,738	3,111,622
<b>Total Resources for:30010 - REET I Capital Fund</b>		<b>-</b>	<b>45,854,609</b>	<b>34,316,005</b>
317020	Real Estate Excise Tax Reet #2	-	41,478,871	31,204,383
<b>Total Revenues for: 30020 - REET II Capital Fund</b>		<b>-</b>	<b>41,478,871</b>	<b>31,204,383</b>
400000	Use of/Contribution to Fund Balance	-	6,909,020	846,144
<b>Total Resources for:30020 - REET II Capital Fund</b>		<b>-</b>	<b>48,387,891</b>	<b>32,050,527</b>
397010	Operating Transfers In	458,000	-	-
<b>Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund</b>		<b>458,000</b>	<b>-</b>	<b>-</b>

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391010	G.O.Bond Proceeds	-	25,534,030	-
<b>Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund</b>		-	<b>25,534,030</b>	-
391010	G.O.Bond Proceeds	-	20,316,750	-
<b>Total Revenues for: 36710 - 2020 LTGO Taxable Bond Fund</b>		-	<b>20,316,750</b>	-
391010	G.O.Bond Proceeds	-	-	61,899,481
<b>Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund</b>		-	-	<b>61,899,481</b>
400000	Use of/Contribution to Fund Balance	-	-	(8,083,000)
<b>Total Resources for:36800 - 2021 Multipurpose LTGO Bond Fund</b>		-	-	<b>53,816,481</b>
391010	G.O.Bond Proceeds	-	-	122,837,800
<b>Total Revenues for: 36810 - 2021 LTGO Taxable Bond Fund</b>		-	-	<b>122,837,800</b>
400000	Use of/Contribution to Fund Balance	-	-	(70,000,000)
<b>Total Resources for:36810 - 2021 LTGO Taxable Bond Fund</b>		-	-	<b>52,837,800</b>
<b>Total FG Resources</b>		<b>80,180,909*</b>	<b>1,516,924,283</b>	<b>1,666,918,361</b>

*\*Note that 2019 revenue for most major General Fund sources was budgeted and collected into the Department of Finance and Administrative Services. Beginning in 2020 and onwards, these revenues sources are budgeted and collected in Finance General.*

# Finance General

## Appropriations by Budget Summary Level and Program

### **FG - BO-FG-2QA00 - Appropriation to Special Funds**

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Appropriation to Special Funds	180,211,171	183,761,018	235,787,335
<b>Total</b>	<b>180,211,171</b>	<b>183,761,018</b>	<b>235,787,335</b>

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

### **FG - BO-FG-2QD00 - General Purpose**

The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
General Purpose	-	-	145,160,959
Reserves	38,061,436	84,478,197	-
<b>Total</b>	<b>38,061,436</b>	<b>84,478,197</b>	<b>145,160,959</b>

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

The following information summarizes the programs in General Purpose Budget Summary Level:

#### **General Purpose**

The purpose of the General Purpose Budget Program 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.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
General Purpose	-	-	145,160,959

#### **Reserves**

## Finance General

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Reserves	38,061,436	84,478,197	-

# Seattle Department of Human Resources

Bobby Humes, Director

(206) 684-7999

<http://www.seattle.gov/personnel/>

## Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. SDHR operations:

- create greater HR accountability and collaboration citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to 18 supported departments;
- manage the evolving HR alignment strategic plan;
- ensure a culture of respect and dignity for all employees;
- develop consistent policies, improved services, and programs that enhance the workforce;
- develop proactive workforce equity through our Workforce Equity Strategic Action Plan; and
- provide executive recruitment and succession planning services.

SDHR establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; and ensures department staff and managers receive information and resources required to meet business needs and legal requirements such as leave administration.

The **Director's Office** establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; provides internal fiscal management and budget development; and spearheads Citywide programs and efforts such as the Human Resources Strategic Plan and the Workforce Equity Initiative.

**Citywide Shared Administrative Services** administers Citywide quality and cost-effective employee benefits, including health care and workers' compensation; provides Citywide safety, classification/compensation and Workforce Analytics & Reporting services; manages the City's voluntary deferred compensation plan; and handles absence management.

**Citywide Workforce Equity** leads the Workforce Equity Strategic Plan and proactively addresses policies, processes and practices that advance the City's ability to maintain consistent and equitable treatment of employees Citywide. Partners include the Office for Civil Rights and the community to end racial disparities and create fair and equitable City career pathways.

**Citywide Labor Relations** develops and implements labor relations strategies in collaboration with labor management teams across the City, develops training in coordination with HR systems administration and operations while bargaining the impacts of management strategy and philosophy with labor partners.

**Citywide Service Delivery and Talent Acquisition** provides human resources support to executive offices; strategic alignment with department HR leaders and staff; and talent engagement, selection and staffing accountability for equitable outcomes.

**Citywide HR Planning and Innovation** is the strategy by which the Citywide HR workplan is developed by the multi-departmental Human Resources Leadership Team (HRLT) and focuses on projects intended to improve HR practices, standardize HR processes, implement Citywide HR programs, and update policies to meet workforce and business needs.

# Seattle Department of Human Resources

**Citywide Human Resources Investigations Unit** responds to and thoroughly investigates employee allegations of harassment, discrimination, retaliation and harassment-related misconduct in a manner which reflects an acknowledgement of the historical limitations of the employment law.

## Personnel Compensation Trust Funds

The Seattle Department of Human Resources (SDHR) administers five Personnel Compensation Trust Funds related to employee benefits. These funds are managed through Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

**Health Care Fund:** contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. The City is self-insured for both the Aetna and Kaiser medical plans, the vision plan, and one dental plan and carries insurance for the remaining dental plan.

**Fire Fighters Health Care Fund:** was created to track fire fighter employee contributions previously held within the larger Health Care Fund. Fire fighter premium collections are distributed directly to the trust that provides fire fighters' healthcare.

**Industrial Insurance Fund:** captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Fund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.

**Unemployment Insurance Fund:** contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.

**Group Term Life Insurance Fund:** contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	20,325,095	24,793,893	22,610,314
Other Funding - Operating	273,085,915	298,050,263	313,010,646
<b>Total Operations</b>	<b>293,411,010</b>	<b>322,844,156</b>	<b>335,620,960</b>
<b>Total Appropriations</b>	<b>293,411,010</b>	<b>322,844,156</b>	<b>335,620,960</b>
Full-Time Equivalent Total*	108.00	114.50	111.50

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

# Seattle Department of Human Resources

## Budget Overview

The Seattle Department of Human Resources (SDHR) strives for a consistent, equitable employee experience at the City so that employees can do their best work. SDHR supports employee resources such as benefits and professional development, and department services such as employee relations and job classifications. SDHR provides full human resources (HR) services to most small and medium-sized departments. The City's larger departments employ their own HR staff. This structure has created the potential for varying levels of HR services and employee experiences across the City. The 2020 Adopted Budget highlighted the work of SDHR to continue to align the City's HR practices, creating strategic changes in workplace culture that would lead to the deepest impacts on workforce equity.

However, the City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. The 2021 Proposed Budget reduces SDHR's appropriation by 3.0 FTE over several programs, including:

### Realignment of Resources to Match Changed Business Processes

In light of anticipated budget reductions, SDHR prioritized identifying efficiencies within and among its divisions to realign resources with newly changed businesses processes and workload. Changes in this category include systems improvements for both the Compensation and Classification Unit and Financial Services Unit and reducing duplication of Alternative Dispute Resolution services with the Office of the Employee Ombud, resulting in FTE changes.

### Reduction in Coordination of Select Citywide Services

To minimize negative impact on core HR Services, SDHR is maintaining existing resources for such services and will instead end coordination or postpone implementation of various non-core Citywide services. Changes in this category include postponing the consolidation of Citywide leave administration; shifting City Service Award program coordination to departments; eliminating an unfunded vacant position to recognize the transition to a One HR strategy that will align City HR practices; and reducing the program operating budget for the City Leadership Academy, effectively ending the program.

### Workforce Equity

To ensure the City's ability to maintain consistent and equitable treatment of all City employees, the 2021 Proposed Budget adds two half-time positions to the SDHR Workforce Equity unit to manage language premium policy development and implementation and Equal Employment Opportunity compliance.

### Department Reorganization

The City plans to transfer and reimagine certain Seattle Police Department (SPD) functions within the department and to existing or newly created City departments. Although the number of City employees is not planned to increase, SDHR will have additional responsibility to directly support transferred employees in certain areas, and the 2021 Proposed Budget resources to support this work.

Several additional baseline and operational adjustments are included in the adopted budget, which:

- reduce appropriation for the department's non-labor operating budget, including subscriptions, consultant services, and operating supplies in several functional areas, primarily labor relations, service delivery, training, and talent acquisition;
- redistribute the 2020 lump-sum annual wage increase;
- adjust appropriation for changes to central costs including internal services, health care, retirement and workers' compensation charges; and
- adjust appropriation for 2020 one-time changes, including costs for a new system to streamline Occupational Safety and Health Administration (OSHA) reporting and term-limited temporary (TLT) costs.

Finally, the 2021 Proposed Budget includes net-zero technical adjustments for simplification and alignment of SDHR's budget. These adjustments include moving the software license fees budget into a newly created account, adding project detail to CBO and City Council change transactions, and the redistribution of the indirect

# Seattle Department of Human Resources

project budget to improve SDHR's complex cost recovery.

## Personnel Compensation Trust Funds

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds and are administered by SDHR.

**Health Care Fund:** Total City health care costs including medical, dental and vision care are expected to increase to \$275.6 million in 2021. Growth in 2021 is expected to be somewhat muted relative to previous years at 4.5%, due to suppressed utilization in response to COVID-19.

The 2021 Proposed Budget assumes an estimate of 11,744 regular and 330 benefits-eligible temporary employees enrolled in healthcare.

**Fire Fighters Health Care Fund:** Firefighter payments remain level at \$2.0 million in the 2021 Proposed Budget.

**Industrial Insurance Fund:** The 2021 Proposed Budget assumes an increase in total expenditures of \$411,091 principally due to upward trends in medical and time-loss claims (5%), as well as costs associated with masks and other personal protective equipment (PPE) in the workplace.

**Unemployment Insurance Fund:** The 2021 Proposed Budget for unemployment assumes an increase from the 2020 Adopted Budget of \$2.6 million in expenses to a total of \$4.7 million. This increase is due to the continuing likelihood of diminished revenues and in anticipation of an increased number of claims into 2021.

**Group Term Life Fund:** Total costs in the fund are expected to remain at 2020 levels of approximately \$6.6 million in 2021. The City underwent a bid process with carriers in 2019 and 2020, which led to some reductions in rates for these employee insurance plans. The reductions mainly affect the premium costs of employees, as they pay the majority of the total cost. The reduction does, however, allow the City to keep its expected costs unchanged in 2021.

## Incremental Budget Changes

### Seattle Department of Human Resources

	2021 Proposed Budget	FTE
<b>2020 Adopted Budget</b>	<b>322,844,156</b>	<b>114.50</b>
<b>Baseline</b>		
Adjustment for One-Time Budget Changes	(2,191,006)	-
Citywide Adjustments for Standard Cost Changes	(791,228)	-
Baseline Adjustments for Personnel Costs	189,881	-
<b>Proposed Operating</b>		
Realignment of Compensation and Classification Unit Resources	(68,993)	(0.50)
Reorganization of Finance and Accounting Services Unit	(148,883)	(1.00)
Reduction of Alternative Dispute Resolution Duplicative Function	(149,413)	(1.00)
Elimination of Citywide Leave Manager Position	(149,413)	(1.00)
Elimination of Continuous Service Award Program Coordination	(100,163)	(1.00)
Abrogation of Unfunded Vacant Exec2 Pocket	-	(1.00)
Elimination of City Leadership Academy Program Budget	(92,250)	-



## Seattle Department of Human Resources

Reduction of Non-labor Operating Budget	(265,206)	-
Addition of Language Premium Pay Position (StratAdvsr1,Exempt)	85,413	0.50
Addition of Equal Employment Opportunity Coordinator (StratAdvsr1,Exempt) and Software	115,413	0.50
Addition of Service Delivery and Benefits Staff for Departmental Reorganization	227,326	1.50
Unemployment Insurance Adjustment	2,605,984	-
Health Care Fund Adjustment	11,919,926	-
 <b>Proposed Technical</b>		
Adjustment for One-time TLT Mid-2021 Sunset	(68,301)	-
Updates to Department Vacancy Assumption	(62,971)	-
Personnel Compensation Trust Funds Balancing Adjustments	17,598	-
2021 Industrial Insurance Expenditure Adjustment	411,091	-
Redistribution of AWI Retro Lump-Sum	554,000	-
Budget Authority for Fund Balance Transfer	738,000	-
Intradepartmental Indirect Cost Balancing	-	-
Budget-Neutral Account Budget Alignment	-	-
Addition of Project Detail to CBO and Council Change Transactions	-	-
Reversal of Incorrect Autogenerated Transaction	-	-
Indirect Cost Balancing	-	-
SDHR Allocation Revenue Updates	-	-
 <b>Total Incremental Changes</b>	 <b>\$12,776,804</b>	 <b>(3.00)</b>
 <b>Total 2021 Proposed Budget</b>	 <b>\$335,620,960</b>	 <b>111.50</b>

## Description of Incremental Budget Changes

### Baseline

#### Adjustment for One-Time Budget Changes

Expenditures	\$(2,191,006)
Revenues	\$(1,750,715)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget. Expenditure reductions include costs for a new system to streamline Occupational Safety and Health Administration (OSHA) reporting and term end of temporary positions costs. The revenue reduction reflects use of fund balance to cover higher-than-anticipated Citywide health care expenditures.

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$(791,228)
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the

# Seattle Department of Human Resources

department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Baseline Adjustments for Personnel Costs

Expenditures \$189,881

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

## Proposed Operating

### Realignment of Compensation and Classification Unit Resources

Expenditures \$(68,993)

Position Allocation (0.50)

SDHR's Compensation and Classification Unit is in the process of replacing its high-touch, labor-intensive tracking system, as well as improving other internal processes. The resulting process efficiencies will reduce the current workload. This item reduces appropriation authority by \$68,993 to the HR Services BSL and has the following two actions: 1) reclassification of 1.0 FTE Personnel Analyst, Asst to 1.0 FTE Admin Spec II, and 2) reduction of the 1.0 FTE Admin Spec II to 0.5 FTE Admin Spec II. These changes align resources with changed business processes and workload and have minimal negative impacts to services to City departments.

### Reorganization of Finance and Accounting Services Unit

Expenditures \$(148,883)

Position Allocation (1.00)

A new workers' compensation system came online in 2020, streamlining and automating several processes previously handled by the Seattle Department of Human Resources' internal Finance Services Unit. This item reduces appropriation authority by \$148,883 to the Leadership and Administration BSL and realigns accounting and finance resources to match changed business processes and workload. Specifically, this item 1) abrogates 1.0 FTE Senior Accountant in the Finance Services Unit and 2) reclassifies 1.0 FTE Manager 2 to 1.0 FTE Principal Accountant.

### Reduction of Alternative Dispute Resolution Duplicative Function

Expenditures \$(149,413)

Position Allocation (1.00)

The recently created Office of the Employee Ombud (OEO) incorporates alternative dispute resolution (ADR) into its services to City employees. Specifically, OEO provides opportunities for City employees to receive coaching, mediation, or other conflict resolution assistance through its team of three ombuds and support staff. This item abrogates 1.0 FTE Strategic Advisor I in the Alternative Dispute Resolution unit in the Seattle Department of Human Resources, and reduces appropriation authority by \$132,487 to the HR Services BSL and by \$16,926 to the Leadership and Administration BSL to prevent duplication of services with OEO without adverse impact on City employees accessing such services.

### Elimination of Citywide Leave Manager Position

Expenditures \$(149,413)

# Seattle Department of Human Resources

Position Allocation (1.00)

SDHR had begun work on strategies related to a centralized Citywide leave program due to inconsistencies in leave administration across City departments. A position was newly created in 2020, and the new body of work would have directed centralized leave program strategies. However, the pocket created to manage this program remains vacant. This item abrogates 1.0 FTE Manager 1, Exempt vacant pocket in the Seattle Department of Human Resources, and decreases appropriation authority by \$149,413 to the Leadership and Administration BSL. Moving forward, efforts will be made to standardize leave practices across the City.

## Elimination of Continuous Service Award Program Coordination

Expenditures \$(100,163)

Position Allocation (1.00)

SDHR is authorized to establish and administer a City Service Award program for recognition of employees' completion of continuous years of service to the City; funding for these awards is included in each department's budget. SDHR currently provides this non-core service as an efficiency for departments. This item ends SDHR coordination by abrogating 1.0 FTE Personnel Analyst, and decreasing appropriation authority by \$83,237 to the HR Services BSL and by \$16,926 to the Leadership and Administration BSL. Departments will be asked to incorporate the continuous service awards into their internally managed employee recognition programs.

## Abrogation of Unfunded Vacant Exec2 Pocket

Expenditures -

Position Allocation (1.00)

SDHR strives for a consistent, equitable employee experience at the City of Seattle. Towards this goal, SDHR developed the 2016 HR Consolidation Strategic Plan to move all HR positions under a single City HR department, which would have more than doubled the number of HR staff in the reorganized department. An unfunded Executive 2 pocket was added in the 2017 quarterly supplemental process to manage the consolidation. SDHR is now moving forward with a One HR strategy that will align City HR practices, but will not consolidate all HR personnel. This item abrogates the vacant, unfunded Executive 2 position.

## Elimination of City Leadership Academy Program Budget

Expenditures \$(92,250)

Revenues \$(100,000)

In 2020, SDHR requested 1.0 FTE Program Coordinator position to manage, administer, and coordinate the City Leadership Academy program. The proposal was funded in the Mayor's Proposed budget, but Council eliminated the position for ongoing savings in the balancing package. SDHR does not have capacity to staff the program and cannot use the fee-supported program operating budget for another purpose, so the 2021 Proposed Budget removes this appropriation. Specifically, this item reduces appropriation authority by \$92,250 to the HR Services BSL and eliminates the non-labor operating budget for the City Leadership Academy program.

## Reduction of Non-labor Operating Budget

Expenditures \$(265,206)

This item is a one-time reduction in appropriation authority of \$265,206 to the Leadership and Administration BSL, and reduces appropriation for subscriptions, consultant services, and operating supplies in several functional areas, primarily labor relations, service delivery, training, and talent acquisition.

## Addition of Language Premium Pay Position (StratAdvsr1, Exempt)

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Expenditures	\$85,413
Position Allocation	0.50

The Collective Bargaining Agreements (CBA) between the City of Seattle and City employee unions included provision that effective December 25, 2019, Employees assigned to perform bilingual, interpretive and/or translation services for the City shall receive a \$200.00 per month premium pay. The City shall ensure employees providing language access services are independently evaluated and approved. The City may review the assignment annually and may terminate the assignment at any time. This item creates 0.5 FTE Strategic Advisor I pocket in the Workforce Equity division. This position will be responsible for guiding Citywide language premium policy development and implementation, including establishing and administering a centralized program to ensure transparent, consistent, and equitable application of language premium pay for employees assigned to perform bilingual, interpretive and/or translation services.

### **Addition of Equal Employment Opportunity Coordinator (StratAdvsr1,Exempt) and Software**

Expenditures	\$115,413
Position Allocation	0.50

This item creates 0.5 FTE Strategic Advisor I pocket in the Workforce Equity division in the Seattle Department of Human Resources for Equal Employment Opportunity (EEO)/Affirmative Action Program work. This position will manage and ensure EEO compliance across all City departments, including reviewing and analyzing data to ensure communities of color are not disproportionately or adversely impacted by city employment, services, and programs. This increased appropriation also includes funding for the software required to meet mandated EEO requirements to retain eligibility for federal funding. A related 0.5 FTE pocket is proposed for the Office for Civil Rights, which will be responsible for coordinating and ensuring compliance with Title VI requirements across all City departments.

### **Addition of Service Delivery and Benefits Staff for Departmental Reorganization**

Expenditures	\$227,326
Position Allocation	1.50

The City plans to transfer and reimagine certain Seattle Police Department (SPD) functions within the department and to existing or newly created City departments. Although the number of City employees is not planned to increase, SDHR will have additional responsibility to directly support transferred employees in certain areas. This items adds a 0.5 FTE Personnel Analyst to handle direct benefits assistance and 1.0 FTE StratAdvsr1,Exempt HR Business Partner to provide direct-facing HR support to employees.

### **Unemployment Insurance Adjustment**

Expenditures	\$2,605,984
Revenues	\$2,605,984

This item increases appropriations \$2,605,984 in the Industrial Insurance fund to meet the expected increase in costs of unemployment insurance claims filings in 2021.

### **Health Care Fund Adjustment**

Expenditures	\$11,919,926
Revenues	\$13,726,423

This item increases revenues and expenditures from 2021 baseline in the Health Care Fund (10112) to pay for employee medical, dental and vision claims costs, EAP services, and related administrative costs.

### **Proposed Technical**

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## Adjustment for One-time TLT Mid-2021 Sunset

Expenditures \$(68,301)

This item adjusts the 2021 labor budget for a term-limited temporary (TLT) position ending June 30, 2021. The 2019 Q2 supplemental added funding for 1.0 FTE Strategic Advisor 1 TLT beginning June 2019 and ending June 2021. A 2020 change added the full-year funding in 2020 to regular labor accounts instead of temporary labor. The 2021 labor budget is reduced to half-year, and the remaining six months' budget is transferred from regular labor accounts to temporary labor.

## Updates to Department Vacancy Assumption

Expenditures \$(62,971)

This item updates the SDHR budget to reflect a 1% vacancy rate after budget changes and realignment since the 2018 Adopted budget.

## Personnel Compensation Trust Funds Balancing Adjustments

Expenditures \$17,598

Revenues \$133,261

This is a technical item to balance revenues and expenditures for the Personnel Compensation Trust Funds managed by this department.

## 2021 Industrial Insurance Expenditure Adjustment

Expenditures \$411,091

This item increases expected expenditures for the Industrial Insurance (Workers Compensation) Fund due principally to upward trends in medical and time-loss claims (5%), as well as costs associated with masks and other personal protective equipment (PPE) in the workplace.

## Redistribution of AWI Retro Lump-Sum

Expenditures \$554,000

This item redistributes the lump-sum \$554,000 for retroactive 2019 Annual Wage Increase, added to the 2020 budget by CBO in a project placeholder account. This amount is the baseline AWI adjustment. SDHR created the transactions at the project level – needed for accurate Central Cost Manual calculations – in lieu of the usual program-level CBO central adjustments. The transactions adjust 2020 labor to match the actual labor expenditures expected for each project, based on historical labor hour data.

## Budget Authority for Fund Balance Transfer

Expenditures \$738,000

This item adds budget authority in the amount of \$738,000 to the Leadership & Administration BSL. This amount will be transferred to the Department for Finance & Administrative Services (FAS) for the Human Capital Management (HCM)/HRIS replacement project.

## Intradepartmental Indirect Cost Balancing

Expenditures -

This item balances the intradepartmental indirect cost distribution from Citywide, department, and division indirect projects to the SDHR direct projects, per the City's standard complex indirect cost model for internal services

# Seattle Department of Human Resources

departments.

## Budget-Neutral Account Budget Alignment

Expenditures -

This item realigns budget in three areas: move medical benefits generated by Questica to the Pooled Benefits project where they are normally budgeted; move unused Director's Office budget into accounts that have no budget but ongoing expenditures, including shredding and other services; and move the software license fees budget in the Training Management and Talent Acquisition software purchases account into the newly created account 546070 Fees-Software License Renewal. These budget-neutral changes are needed to improve SDHR's ability to characterize, develop and monitor its budget.

## Addition of Project Detail to CBO and Council Change Transactions

Expenditures -

The central budget system, Questica, allows changes at the program and account level. SDHR's budget system rolls up from the project/account level. Several changes by CBO and Council staff were entered at the program level for 2020, and any correction requires backing out the original line and re-entering it with the additional detail.

## Reversal of Incorrect Autogenerated Transaction

Expenditures -

SDHR transferred \$404,000 budget for a planned information technology project to the program ITD would charge for the work. This net-zero budget alignment was marked one-time and was inadvertently automatically reversed in the budget system, throwing the budget out of balance. This item restores the original transaction.

## Indirect Cost Balancing

Expenditures -

This item creates budget-neutral alignment transactions that balance intradepartmental indirect cost expenditure and cost recovery.

## SDHR Allocation Revenue Updates

Revenues \$(1,002,233)

These items adjust the SDHR Allocation [HRAlloc] revenue to match the May 2021-2022 CCM estimates and separately call out an estimated reimbursement revenue from the City's Deferred Compensation administrator (currently Nationwide).

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>SDHR - BO-HR-GTL - GTL/LTD/AD&amp;D Insurance Service</b>			
10113 - Group Term Life Fund	6,466,162	6,645,783	6,663,381
<b>Total for BSL: BO-HR-GTL</b>	<b>6,466,162</b>	<b>6,645,783</b>	<b>6,663,381</b>

## SDHR - BO-HR-HEALTH - Health Care Services

## Seattle Department of Human Resources

10112 - Health Care Fund	241,486,758	263,694,580	275,670,290
63100 - Fire Fighters Healthcare Fund	1,718,054	2,000,000	2,000,000
<b>Total for BSL: BO-HR-HEALTH</b>	<b>243,204,812</b>	<b>265,694,580</b>	<b>277,670,290</b>
 <b>SDHR - BO-HR-INDINS - Industrial Insurance Services</b>			
10110 - Industrial Insurance Fund	21,154,126	23,579,900	23,940,991
<b>Total for BSL: BO-HR-INDINS</b>	<b>21,154,126</b>	<b>23,579,900</b>	<b>23,940,991</b>
 <b>SDHR - BO-HR-N5000 - Leadership and Administration</b>			
00100 - General Fund	642,972	1,257,000	738,000
<b>Total for BSL: BO-HR-N5000</b>	<b>642,972</b>	<b>1,257,000</b>	<b>738,000</b>
 <b>SDHR - BO-HR-N6000 - HR Services</b>			
00100 - General Fund	19,682,123	23,536,893	21,872,314
<b>Total for BSL: BO-HR-N6000</b>	<b>19,682,123</b>	<b>23,536,893</b>	<b>21,872,314</b>
 <b>SDHR - BO-HR-UNEMP - Unemployment Services</b>			
10111 - Unemployment Insurance Fund	2,260,814	2,130,000	4,735,984
<b>Total for BSL: BO-HR-UNEMP</b>	<b>2,260,814</b>	<b>2,130,000</b>	<b>4,735,984</b>
 <b>Department Total</b>			
	<b>293,411,010</b>	<b>322,844,156</b>	<b>335,620,960</b>
 <b>Department Full-Time Equivalents Total*</b>			
	<b>108.00</b>	<b>114.50</b>	<b>111.50</b>

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

### Budget Summary by Fund Seattle Department of Human Resources

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	20,325,095	24,793,893	22,610,314
10110 - Industrial Insurance Fund	21,154,126	23,579,900	23,940,991
10111 - Unemployment Insurance Fund	2,260,814	2,130,000	4,735,984
10112 - Health Care Fund	241,486,758	263,694,580	275,670,290
10113 - Group Term Life Fund	6,466,162	6,645,783	6,663,381
63100 - Fire Fighters Healthcare Fund	1,718,054	2,000,000	2,000,000
<b>Budget Totals for SDHR</b>	<b>293,411,010</b>	<b>322,844,156</b>	<b>335,620,960</b>

# Seattle Department of Human Resources

## Revenue Overview

### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
341190	Personnel Service Fees	15,215,004	22,303,847	20,641,493
341300	Administrative Fees & Charges	(350)	-	-
341900	General Government-Other Rev	2,440,616	-	-
360900	Miscellaneous Revs-Other Rev	408,318	-	560,121
<b>Total Revenues for: 00100 - General Fund</b>		<b>18,063,587</b>	<b>22,303,847</b>	<b>21,201,614</b>
360710	Wc Contrib-Medical Claims	12,681,205	13,748,036	14,475,866
360720	Wc Contrib-Pension Payouts	66,257	1,000,000	500,000
360730	Wc Contrib-Pooled Adm Costs	9,276,803	8,831,864	8,831,864
<b>Total Revenues for: 10110 - Industrial Insurance Fund</b>		<b>22,024,265</b>	<b>23,579,900</b>	<b>23,807,730</b>
400000	Use of/Contribution to Fund Balance	-	-	133,261
<b>Total Resources for:10110 - Industrial Insurance Fund</b>		<b>22,024,265</b>	<b>23,579,900</b>	<b>23,940,991</b>
360740	Unemployment Comp Contri	2,126,582	2,130,000	4,705,984
<b>Total Revenues for: 10111 - Unemployment Insurance Fund</b>		<b>2,126,582</b>	<b>2,130,000</b>	<b>4,705,984</b>
400000	Use of/Contribution to Fund Balance	-	-	30,000
<b>Total Resources for:10111 - Unemployment Insurance Fund</b>		<b>2,126,582</b>	<b>2,130,000</b>	<b>4,735,984</b>
350190	Nsf Check Fees	40	-	-
360020	Inv Earn-Residual Cash	2,108,108	837,522	1,680,000
360370	Insurance Prens & Recoveries	3,877,158	5,226,400	4,293,300
360520	Health Care Ins Contrib-Employ	33,668,144	29,492,822	39,455,652
360530	Dental Premiums-Employee	1,999,197	-	-
360770	Health Care Premiums-Employ	207,160,844	225,815,640	229,467,457
360900	Miscellaneous Revs-Other Rev	924,805	571,483	773,881
<b>Total Revenues for: 10112 - Health Care Fund</b>		<b>249,738,297</b>	<b>261,943,867</b>	<b>275,670,290</b>
400000	Use of/Contribution to Fund Balance	-	1,750,715	-
<b>Total Resources for:10112 - Health Care Fund</b>		<b>249,738,297</b>	<b>263,694,582</b>	<b>275,670,290</b>
360020	Inv Earn-Residual Cash	16,344	17,597	17,597



## Seattle Department of Human Resources

360470	Emplyee Grp Trm Life Contribut	3,482,224	3,572,427	3,572,427
360480	Grp Trm Life Insur Employr	538,032	550,105	550,105
360500	L/T Disabil Insur Employee Con	2,206,650	2,269,004	2,269,004
360510	L/T Disabil Insur Employer Con	235,565	254,248	254,248
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>6,478,817</b>	<b>6,663,381</b>	<b>6,663,381</b>
360020	Inv Earn-Residual Cash	6,034	-	-
360520	Health Care Ins Contrib-Employ	1,918,484	2,000,000	2,000,000
<b>Total Revenues for: 63100 - Fire Fighters Healthcare Fund</b>		<b>1,924,518</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Total SDHR Resources</b>		<b>300,356,065</b>	<b>320,371,710</b>	<b>334,212,260</b>

# Seattle Department of Human Resources

## Appropriations by Budget Summary Level and Program

### SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
GTL/LTD/AD&D Insurance	6,466,162	6,645,783	6,663,381
<b>Total</b>	<b>6,466,162</b>	<b>6,645,783</b>	<b>6,663,381</b>

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

### SDHR - BO-HR-HEALTH - Health Care Services

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Health Care Services	243,204,812	265,694,580	277,670,290
<b>Total</b>	<b>243,204,812</b>	<b>265,694,580</b>	<b>277,670,290</b>

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

### SDHR - BO-HR-INDINS - Industrial Insurance Services

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Industrial Insurance Services	21,154,126	23,579,900	23,940,991
<b>Total</b>	<b>21,154,126</b>	<b>23,579,900</b>	<b>23,940,991</b>

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# Seattle Department of Human Resources

## SDHR - BO-HR-N5000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,732,040	3,729,098	2,794,864
Departmental Indirect Costs	2,871,267	3,038,220	4,006,738
Divisional Indirect Costs	5,341,482	4,302,667	4,900,729
Indirect Cost Recovery	(10,316,867)	(11,893,349)	(13,094,886)
Pooled Benefits	15,050	2,080,364	2,130,555
<b>Total</b>	<b>642,972</b>	<b>1,257,000</b>	<b>738,000</b>
Full-time Equivalents Total*	35.00	35.00	32.00

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

### Citywide Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,732,040	3,729,098	2,794,864

### Departmental Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	2,871,267	3,038,220	4,006,738
Full Time Equivalents Total	17.00	17.00	16.00

### Divisional Indirect Costs

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
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## Seattle Department of Human Resources

Divisional Indirect Costs	5,341,482	4,302,667	4,900,729
Full Time Equivalents Total	18.00	18.00	16.00

### Indirect Cost Recovery

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Indirect Cost Recovery	(10,316,867)	(11,893,349)	(13,094,886)

### Pooled Benefits

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Pooled Benefits	15,050	2,080,364	2,130,555

### **SDHR - BO-HR-N6000 - HR Services**

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL administers employee benefits including health care and workers' compensation, the voluntary deferred compensation plan, and absence management; provides recruitment and staffing services; delivers 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.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
HR Investigations	-	1,153,007	1,343,833
HR Service Delivery	1,891,121	1,585,945	1,767,510
HR Shared/Admin Services	8,002,047	10,471,813	8,310,447
HR Work Force Equity	3,248,641	3,086,917	3,311,497
Labor Relations	2,440,221	2,352,389	2,481,521
Recruit Retent	2,136,362	2,263,569	2,335,130
Training/Org Effectiveness	1,963,731	2,623,253	2,322,377
<b>Total</b>	<b>19,682,123</b>	<b>23,536,893</b>	<b>21,872,314</b>
Full-time Equivalents Total*	73.00	79.50	79.50

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

*The following information summarizes the programs in HR Services Budget Summary Level:*

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## HR Investigations

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
HR Investigations	-	1,153,007	1,343,833
Full Time Equivalents Total	-	4.00	4.00

## HR Service Delivery

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
HR Service Delivery	1,891,121	1,585,945	1,767,510
Full Time Equivalents Total	5.00	6.00	7.00

## HR Shared/Admin Services

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
HR Shared/Admin Services	8,002,047	10,471,813	8,310,447
Full Time Equivalents Total	39.00	39.50	39.50

## HR Work Force Equity

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
HR Work Force Equity	3,248,641	3,086,917	3,311,497
Full Time Equivalents Total	11.00	11.00	11.00

## Labor Relations

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Labor Relations	2,440,221	2,352,389	2,481,521
Full Time Equivalents Total	5.00	5.00	5.00

## Recruit Retent

<b>Expenditures/FTE</b>	2019	2020	2021

## Seattle Department of Human Resources

	Actuals	Adopted	Proposed
Recruit Retent	2,136,362	2,263,569	2,335,130
Full Time Equivalents Total	5.00	5.00	4.00

### Training/Org Effectiveness

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Training/Org Effectiveness	1,963,731	2,623,253	2,322,377
Full Time Equivalents Total	8.00	9.00	9.00

### **SDHR - BO-HR-UNEMP - Unemployment Services**

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Program Expenditures</b>			
Unemployment Services	2,260,814	2,130,000	4,735,984
<b>Total</b>	<b>2,260,814</b>	<b>2,130,000</b>	<b>4,735,984</b>

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

# Seattle Information Technology Department

Saad Bashir, Chief Technology Officer

(206) 386-0026

<http://www.seattle.gov/seattleIT>

## Department Overview

The Seattle Information Technology Department (Seattle IT) provides strategic direction for and management of the City's information technology resources. These include telecommunications, data, and supporting physical infrastructure; applications and application infrastructure; computer engineering and operations; data centers, servers, storage, and backup equipment; desktop, mobile, and printing devices; cloud services; digital engagement services; and the services to provide, maintain, and support the above for the City.

With a full view of the City's IT needs, Seattle IT looks for opportunities to consolidate multi-department IT requests into one Citywide project, identifies similar programs that can share a common platform, and considers where a department may already have a solution that another department could utilize.

Seattle IT is organized into 12 divisions: Frontline Digital Services; Digital Workplace; Business Applications; Platform Applications; Client Solutions; Executive Advisor; Service Modernization; Chief Privacy Officer; Digital Security & Risk; Technology Infrastructure; Chief of Staff; and Finance.

The **Frontline Digital Services** Division is accountable for day to day client support and services, including device and customer support, web support, and IT service management.

The **Digital Workplace** Division provides modern tools and technologies for the City. The division endeavors to find all the processes the City is using and improve them with digital tools.

The **Business Applications** Division provides development and support for applications that are specific to departments' business needs, including finance and human resources, public safety and dispatch, and utility systems.

The **Platform Applications** Division manages enterprise-wide software solutions including GIS, CRM, and Permitting. The division's support ranges from ongoing software maintenance to enhancements and special projects.

The **Client Solutions** Division strategically leads departments through technology service delivery. The division is a part of the Seattle IT Leadership Team and plays a vital role in service delivery to its business customers.

The **Executive Advisor** Division oversees several business-critical areas including the City's cable television franchises, providing affordable high-speed internet access to residents, businesses, and institutions. The division maintains regular information exchanges with government stakeholders and oversees the department's digital equity program.

The **Service Modernization** Division addresses new functionality and plans a modern approach to Best-in-Class digital service.

The **Chief Privacy Officer** Division provides structure and guidance essential for City departments to fully incorporate appropriate privacy practices into daily operations, and to build public trust and confidence in how we collect and manage the public's personal information.

The **Digital Security & Risk** Division balances safeguarding the City's assets, infrastructure, and the information entrusted to the City with the City's commitment to openness, transparency, equity, and innovation.

The **Technology Infrastructure** Division manages the back-end infrastructure of the organization.

## Seattle Information Technology Department

The **Chief of Staff** Division provides the services that enable the successful operation of the department including corporate performance management, human resources, communications, and administrative services.

The **Finance** Division provides budget, accounting, contracting and purchasing services to the department.

As an internal service department, Seattle IT provides services to other City departments that in turn pay Seattle IT for the services they purchase. As such, Seattle IT receives revenue from most of the major fund sources within the City, including the General Fund, Seattle City Light, Seattle Public Utilities, Seattle Department of Transportation, Seattle Department of Construction and Inspections and the Retirement Fund. Seattle IT also receives funds from the City's Cable Television Fund, grants and other government agencies external to the City (e.g., Seattle Public Schools, the Port of Seattle) that buy Seattle IT services for special projects.

### Cable Fund Overview

Beginning in 1996, the City of Seattle entered into cable franchise agreements that included a franchise fee as compensation for cable television providers locating in the public right-of-way. The City has approved franchises with CenturyLink, Comcast and Wave Division I.

The Cable Television Franchise Fund (created by Ordinance 118196) revenues come from the franchise fee collected from the agreements. Related expenditures are budgeted in Seattle IT and charged to the Cable Television Franchise Fund. Resolution 30379 establishes usage policies for the fund. The fund pays for the following services:

- administration of the Cable Customer Bill of Rights as well as the public, education, and government access costs the City is obligated to fund under the terms of its cable franchise agreements;
- support of the Seattle Channel, including both operations and capital equipment;
- programs and projects promoting technology literacy and access, including related research, analysis, and evaluation; and
- use of innovative and interactive technology, including television and online content, to provide ways for residents to access City services.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
Other Funding - Operating	228,819,930	249,775,288	238,994,803
<b>Total Operations</b>	<b>228,819,930</b>	<b>249,775,288</b>	<b>238,994,803</b>
<b>Capital Support</b>			
Other Funding - Capital	30,151,671	32,028,057	37,438,137
<b>Total Capital</b>	<b>30,151,671</b>	<b>32,028,057</b>	<b>37,438,137</b>
<b>Total Appropriations</b>	<b>258,971,601</b>	<b>281,803,345</b>	<b>276,432,940</b>
Full-Time Equivalents Total*	680.60	701.10	672.10

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



# Seattle Information Technology Department

## Budget Overview

### Budget Efficiencies

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the 2021 Proposed Budget includes reductions for most departments across the City, including Seattle IT. Seattle IT reviewed its budget to find reductions that would reduce client rates and maintain delivery of core services. The 2021 Proposed Budget includes:

- increasing the assumed employee vacancy rate for Seattle IT from 4% to 6%;
- plans to abrogate positions that are vacated due to retirement;
- changes to the client engagement model and print and batch processing services; and
- savings on consulting services and system maintenance.

### Position Transfers

The 2021 Proposed Budget includes transfers of positions from Seattle IT to the Seattle Department of Construction and Inspections, Seattle Public Utilities and Finance and Administrative Services for work that was deemed to be operational technology best suited in the departments outside Seattle IT. Further details on these transfers are in the Incremental Budget Changes section.

### Seattle IT Initiatives,

The 2021 Proposed Budget includes funding for Seattle IT to continue to provide core IT services, enhance its cyber security posture and implement new projects on behalf of the City. Two key changes to improve the delivery of IT services include additional staffing to increase capacity for Seattle IT's Security team and additional budget for cyber security insurance.

### Cable Television Franchise Fund Budget Efficiencies

The Cable Television Franchise Fund receives revenues from cable television provider franchise fees. The 2021 Proposed Budget continues previous uses of the Cable Fund for programs such as the Seattle Channel, the Cable Customer Bill of Rights, initiatives that promote technology literacy and access, and technology that provides ways for residents to access City services.

Cable franchise fee revenues declined significantly from 2018 to 2019 and continued to decline in 2020. Seattle residents increasingly discontinue their cable television service in favor of internet-based streaming video services that are not subject to the City's regulatory structure. The 2021 Proposed Budget reflects reductions implemented in mid-2020 including ending contracted services for Public Access Television and the RecTech program at Seattle Parks and Recreation community centers. Seattle IT is closely monitoring quarterly franchise payments to determine if future reductions will be necessary.

### Department Initiatives

Seattle IT's budget includes funding for two department-specific IT Initiatives projects: Seattle City Light IT Initiatives and Seattle Public Utilities IT Initiatives. These project funds are appropriated in both Seattle IT and in department budgets. These projects are shown in the Seattle IT budget book pages; however, the detail for these projects are included in the budget book sections for the individual departments. Please see the individual departments' budget book sections for more details.

# Seattle Information Technology Department

## Incremental Budget Changes

### Seattle Information Technology Department

	2021 Beginning Budget	FTE
<b>2021 Beginning Budget</b>	<b>289,150,766</b>	<b>701.10</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	969,897	-
Counts Change	1,131,509	-
Adjustment for One-Time Budget Changes	(17,625,616)	-
Realign Post-Rate Revenue Changes	7,328	-
Inflation	4,903,957	-
Adjust IT Professional Wage Budget to Align with Wage Study Results	(1,154,143)	-
Annual Maintenance Contract Realignment	(642,966)	-
Central Cost Manual Baseline Adjustments	-	-
Ongoing Costs from 2020 Projects	1,683,211	-
Depreciation, Principal, Interest Realignment	(1,091,350)	-
Labor Realignment	(181,807)	-
Baseline Technical Adjustments & Budget Clean Up	(291,771)	-
<b>Proposed Operating</b>		
PeopleSoft Financial System Transfer	(4,146,029)	(9.00)
Transfer SDCI Accela Resource from Seattle IT to SDCI	(188,311)	(1.00)
True Up Telecom Direct Bill Budget	1,187,179	-
Critical Security Needs	2,599,748	6.00
Cyber Security Liability Insurance	600,000	-
Cable: Eliminate Funding for Public Access Television Contract	(292,000)	-
Cable: Eliminate Funding for RecTech	(180,000)	-
Increase Vacancy Rate by 2%	(2,296,363)	-
New Client Engagement Model	(2,647,929)	(14.00)
Reduce Revenue Collection for Mobiles & Portables Radio Reserve	-	-
Retirement Driven Attrition	(6,629,000)	-
Consulting and Annual Maintenance Efficiencies	(1,002,625)	-
Eliminate Print and Batch Processing Services	(391,936)	(3.00)
Emergency Medical Dispatch Maintenance Costs	180,000	-
Finance and Administrative Services Budget System Replacement	500,000	-
Seattle Public Utilities CIP Technical Adjustment	1,000,000	-
Seattle City Light CIP Technical Adjustment	13,206,882	-

## Seattle Information Technology Department

### Proposed Capital

Eliminate Telephones Hardware CIP	(237,341)	-
Technical Adjustments to IT CIP	(1,700,000)	-

### Proposed Technical

Balancing Technical Item	-	-
Cable Fund Technical Adjustment	(172,210)	-
Adjust Capital Projects CIP revenues	-	-
Adjust Capital Projects Operating Changes	(2,098)	-
Changes to Seattle IT's Allocated Funding Methodologies	16,312	-
Citywide Adjustments Central Cost Manual-Questica Balancing	(37,674)	-
IT Count Clean Up	4,650	-
IT Structure Clean Up	-	-
Operating Impacts of Telephone Hardware CIP Elimination	-	-
Updated Inflation Factors	(1,691,240)	-
Additional Inflation Changes	723,173	-
Operating Technical Adjustments	(200,459)	-
SPU Department Position Transfers	(928,803)	(7.00)
Position Realignment	-	(1.00)
Finance and Administrative Services Funding Transfer for Human Capital Management Project	2,300,000	-

<b>Total Incremental Changes</b>	<b>\$(12,717,826)</b>	<b>(29.00)</b>
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<b>Total 2021 Proposed Budget</b>	<b>\$276,432,940</b>	<b>672.10</b>
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## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$969,897
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Information Technology Department, Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Counts Change

Expenditures	\$1,131,509
Revenues	\$1,131,509

This baseline change updates the counts used in Seattle IT's various cost recovery methodologies to better reflect

## Seattle Information Technology Department

current IT usage across the City. Note that the changes in dollars shown above represent the impact the counts change has on IT's share of these services and the change in revenue to recover its cost. The count changes are not changing the total cost of providing these services.

### Adjustment for One-Time Budget Changes

Expenditures	\$(17,625,616)
Revenues	\$(17,625,616)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget. These include removing the budget for rebating the 2018 true-up as well as project funding for various department initiatives. The department initiatives include Seattle Department of Transportation Street Use project and Hansen Archiving project; Seattle Department of Construction and Inspections laptop purchases; Finance and Administrative Services Animal Shelter's Pet Point, CPIMS and risk management software; Seattle Department of Human Resources Customer Service project and CARATS replacement; and Department of Education and Early Learning Child Information and Provider System enhancements.

### Realign Post-Rate Revenue Changes

Expenditures	\$7,328
Revenues	\$7,326

This baseline change updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were locked during the 2020 budgeting process.

### Inflation

Expenditures	\$4,903,957
Revenues	\$4,903,957

This baseline change adjusts inflation factors as prescribed by the City Budget Office for the budget. It includes an add for 2021 coalition and non-represented annual wage increases.

### Adjust IT Professional Wage Budget to Align with Wage Study Results

Expenditures	\$(1,154,143)
Revenues	\$(1,154,143)

This baseline change aligns the salary and benefits budget for Information Technology Professional staff with results of the ITP Wage Study that concluded in 2019. While individual salaries of staff increased, the total amount was less than what had been reserved in the budget.

### Annual Maintenance Contract Realignment

Expenditures	\$(642,966)
Revenues	\$(642,966)

This baseline change realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs for the 2021 budget. The reduction in total budget is the result of Seattle IT's portion of the cost of software maintenance changing and does not reflect a change in the need for total funding in this area. Seattle IT is a client of itself and collects revenues to cover its expenditures.

# Seattle Information Technology Department

## Central Cost Manual Baseline Adjustments

Expenditures	-
Revenues	-

This item makes a net zero technical adjustment to bring Seattle IT's baseline budget into alignment with the City's 2020 Adopted Central Cost Manual for certain centralized costs.

## Ongoing Costs from 2020 Projects

Expenditures	\$1,683,211
Revenues	\$1,683,211

This baseline change adds budget for the ongoing costs for projects approved in the 2020 Adopted Budget for the Seattle Police Department Computer Aided Dispatch Replacement, Finance and Administrative Services FleetAnywhere, and Seattle Department of Human Resources Compensation Assignment Reporting and Tracking System.

## Depreciation, Principal, Interest Realignment

Expenditures	\$(1,091,350)
Revenues	\$(1,091,350)

This baseline change adjusts the amount and distribution of Seattle IT's depreciation, principal and interest budget based on the debt service schedule and planned spending in the 2021 CIP. Major changes include the end of debt service on previous issuances for IT Service Management Tool project and Next Generation Data Center and the proposed issuance of bonds in 2021. The 2021 new bonds being issued fund both Computing Services Architecture and Data and Telephone Infrastructure.

## Labor Realignment

Expenditures	\$(181,807)
Revenues	\$(181,807)

This baseline change realigns Seattle IT's existing FTEs with the area of IT service that their corresponding body of work is in the budget. The decrease in total budget is the result of changes to Seattle IT's cost of Seattle IT services and does not reflect a change in the number or cost of IT staff.

## Baseline Technical Adjustments & Budget Clean Up

Expenditures	\$(291,771)
Revenues	\$(30,194,683)

This baseline change reflects a variety of technical changes to Seattle IT's 2021 budget. Major changes include removing unfunded appropriation where it is no longer needed and consolidating operating divisions' supply budget to an existing project in Leadership and Administration to allow for more efficient purchasing. This item also removes \$30.2 million of one-time funding from the 2020 Adopted Budget.

# Seattle Information Technology Department

## Proposed Operating

### PeopleSoft Financial System Transfer

Expenditures	\$ (4,146,029)
Revenues	\$ (4,146,029)
Position Allocation	(9.00)

This item transfers positions working on PeopleSoft 9.2 and their corresponding budget authority to Finance and Administrative Services. This change includes the nine staff as well as ongoing support and maintenance budget for the project.

### Transfer SDCI Accela Resource from Seattle IT to SDCI

Expenditures	\$ (188,311)
Position Allocation	(1.00)

This action transfers ongoing budget and position authority for 1.0 FTE Information Technology Professional-A from Seattle Information Technology (Seattle IT) to the Seattle Department of Construction and Inspections (SDCI). This position has evolved to focus on the SDCI business side of Accela, rather than the IT side of Accela, and has a critical and in-depth knowledge of both sides. The position has been on loan to SDCI from Seattle IT since early 2018.

### True Up Telecom Direct Bill Budget

Expenditures	\$1,187,179
Revenues	\$1,187,179

Over the past three years, the Telecom Direct Bill project has consistently exceeded its annual expenditure budget which resulted in Seattle IT requesting supplemental budget items to make sure it does not exceed its legal appropriation. The Telecom Direct Bill project includes the monthly charge to departments for wireless costs for cellphones. Occasionally, the project includes one-time charges for changes to the locations of the City's landlines. This item adjusts the baseline budget for the Telecom Direct Bill project to better align with the average amount of actual expenses incurred over the past two years.

### Critical Security Needs

Expenditures	\$2,599,748
Revenues	\$2,599,748
Position Allocation	6.00

This item adds funding for three cybersecurity tools and platforms, along with the necessary staffing to maintain and strengthen the security posture of the City. They are:

- a security platform to prevent machine compromise and identify and respond to cyber-attacks
- a tool that automates the evaluation of City department security postures
- a security-segmentation technology that prevents the spread of breaches inside data center environments such as ransomware attacks

Seattle IT works under the principle of zero compromise on maintaining a secure cyber posture for the City of Seattle. Cyber-attacks targeting state and local municipalities are on the rise. As local governments adopt new technologies, cybersecurity has become urgent and necessary for the City to carry out its basic services and operations.

# Seattle Information Technology Department

## Cyber Security Liability Insurance

Expenditures	\$600,000
Revenues	\$600,000

This item adds funding for an annual cybersecurity insurance policy.

## Cable: Eliminate Funding for Public Access Television Contract

Expenditures	\$(292,000)
Revenues	\$(292,000)

The City ended the contract for Public Access Television mid-year 2020 due to decreases in cable fund revenues and the need for cost reductions. This change eliminates \$292,000 in annual, ongoing funding for a Public Access Television Channel Manager program as operated under contract to Seattle Community College District VI, providing service as Seattle Community Media (SCM).

## Cable: Eliminate Funding for RecTech

Expenditures	\$(180,000)
Revenues	\$(180,000)

The City ended the contract for RecTech programming at five Seattle Parks and Recreation community centers mid-year 2020 due to decreases in cable fund revenues and the need for cost reductions. This change eliminates \$180,000 in annual funding for the RecTech program as operated by the Associated Recreation Council on behalf of Seattle Parks and Recreation.

## Increase Vacancy Rate by 2%

Expenditures	\$(2,296,363)
Revenues	\$(2,296,363)

This item increases the department's employee vacancy rate assumption in the budget from 4% to 6%. By adjusting the vacancy rate assumption, the reduction better aligns the 2021 budget with the expected vacancy rate.

## New Client Engagement Model

Expenditures	\$(2,647,929)
Revenues	\$(2,647,929)
Position Allocation	(14.00)

Seattle IT's current business engagement follows a typical account management model, with a single point of contact for departments. In the era of resource constraints, Seattle IT will shift to a less intensive resource approach. The role of the Client Service Director will be eliminated, with IT managers and division directors owning the client relationships specific to their services. A smaller pool of client services advisors will remain to assist in triaging non-standard support requests. Seattle IT will direct customer requests to self-serve options when available.

## Reduce Revenue Collection for Mobiles & Portables Radio Reserve

Expenditures	-
Revenues	\$(219,214)

This item reduces the revenue collection by Seattle IT for public safety mobile and portable devices. This revenue contributes to a reserve that funds the periodic replacement of radio equipment used by the Seattle Police Department and the Seattle Fire Department. Seattle IT anticipates the current reserve will be sufficient to cover the

## Seattle Information Technology Department

cost of replacements and will not need to collect further revenues in the short term.

### Retirement Driven Attrition

Expenditures	\$ (6,629,000)
Revenues	\$ (6,629,000)

This change reflects a reduction in budget to reflect an assumption that existing staff will retire or leave the organization in 2020 and 2021 and will not be replaced. Seattle IT will eliminate positions associated with this reduction in the 2022 budget.

### Consulting and Annual Maintenance Efficiencies

Expenditures	\$ (1,002,625)
Revenues	\$ (1,002,625)

This item reduces Seattle IT's budget for consulting services by \$300,000 and annual maintenance costs by \$700,000 on an ongoing basis. Seattle IT found annual maintenance costs efficiencies by combing through maintenance contracts and records to determine which contracts are either no longer needed or could be reduced.

### Eliminate Print and Batch Processing Services

Expenditures	\$ (391,936)
Revenues	\$ (391,936)
Position Allocation	(3.00)

Seattle IT will eliminate the Print Services and Batch Processing services from its core services and the three positions that work on this body of work will be eliminated. The demand for these services has decreased.

### Emergency Medical Dispatch Maintenance Costs

Expenditures	\$180,000
Revenues	\$180,000

This item provides funding for the annual maintenance costs for the Seattle Fire Department's Emergency Medical Dispatch (EMD) program. The EMD is used daily by Fire Alarm Center dispatchers to quickly determine the nature of a 911 emergency to assist with the assignment of appropriate resources and level of response.

### Finance and Administrative Services Budget System Replacement

Expenditures	\$500,000
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This item adds expenditure authority to Seattle IT to transfer \$500,000 from Seattle IT's fund balance to Finance and Administrative Services (FAS) to replace its current budget system and ensure FAS budget and rate development is on time, accurate and compliant with PeopleSoft 9.2.

### Seattle Public Utilities CIP Technical Adjustment

Expenditures	\$1,000,000
Revenues	\$1,000,000

This item increases appropriation authority in the Applications BSL budget to align with the anticipated Seattle Public Utilities' CIP budget for technology projects in 2021.



# Seattle Information Technology Department

## Seattle City Light CIP Technical Adjustment

Expenditures	\$13,206,882
Revenues	\$13,206,882

This item increases appropriation authority in the Applications BSL budget to align with the anticipated Seattle City Light's CIP budget for technology projects in 2021.

## Proposed Capital

### Eliminate Telephones Hardware CIP

Expenditures	\$(237,341)
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This item eliminates the legacy "Telephone Hardware" project. This CIP project has been the source of legacy telephone system hardware replacement budget. The legacy system is being replaced with the Unified Communication system, and the "Telecom Redesign" CIP project budget will support the ongoing needs of Unified Communications.

### Technical Adjustments to IT CIP

Expenditures	\$(1,700,000)
Revenues	\$(1,700,000)

This proposal includes three changes to Seattle IT's capital program. The first transfers \$1,700,000 in Human Capital Management (HCM) Scoping Study funding from Seattle IT to FAS. The second changes the way that Seattle IT projects revenues for annual fiber network maintenance work so that City departments can better plan for billable costs. The third realigns the funding adopted in the Next Generation Data Center capital project to where spending is planned in Seattle IT's CIP budget.

## Proposed Technical

### Balancing Technical Item

Revenues	\$4,027,679
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This is a technical item to balance revenues and expenditures for the Funds managed by this department.

### Cable Fund Technical Adjustment

Expenditures	\$(172,210)
Revenues	\$(172,210)

This item adjusts the Cable Television Franchise Fee Fund (10101) budget to reflect changes in the use of Franchise Fee revenue. This change reflects budget changes as well as changes in methodologies that impact Cable-funded projects and shared services.

### Adjust Capital Projects CIP revenues

Expenditures	-
Revenues	\$36,005,880

This technical item adds projected rate and bond revenue for the 2021 Proposed CIP Budget.

# Seattle Information Technology Department

## Adjust Capital Projects Operating Changes

Expenditures	\$(2,098)
Revenues	\$(309,898)

This technical item adjusts Seattle IT's budget to reflect incremental changes to the revenue collected for CIP projects. The expenditure change corrects an issue with operating lines that were added to the CIP in the 2020 budget.

## Changes to Seattle IT's Allocated Funding Methodologies

Expenditures	\$16,312
Revenues	\$16,312

This technical change represents the impact some methodology changes have on IT's share of these services and the change in cost used to recover that. The methodology changes are not changing the total cost of providing these services.

## Citywide Adjustments Central Cost Manual-Questica Balancing

Expenditures	\$(37,674)
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This item shifts the Citywide Central Cost Manual adjustments completed centrally to better align with where the related expenses are assigned in Seattle IT's budget and corrects the total to align with the amounts in the Central Cost Manual.

## IT Count Clean Up

Expenditures	\$4,650
Revenues	\$4,650

This technical change represents adjustments made to Seattle IT's counts after the baseline count update occurred. The change in expenditures represent the impact the count changes have on IT's share of these services and the additional revenue needed to recover that. The count changes are not changing the total cost of providing these services.

## IT Structure Clean Up

Expenditures	-
Revenues	\$(4,907)

This is a technical change in Seattle IT's budget that does not affect customers. It represents the consolidation of portions of Seattle IT's budget into two budget programs.

All the Business Advancement Team (BAT) projects are consolidated into the existing BAT-Client Solutions project. This change streamlines the process for staff and makes coding more transparent for management.

Most projects in the Leadership and Administration BSL are consolidated into a new budget program called Departmental Indirect Costs. City Wide Accounting requested Seattle IT update its administrative structure to be like other City departments.

## Operating Impacts of Telephone Hardware CIP Elimination

Expenditures	-
Revenues	\$(237,341)

## Seattle Information Technology Department

This change reflects the impact of eliminating telephone hardware CIP on operating revenues.

### Updated Inflation Factors

Expenditures	\$(1,691,240)
Revenues	\$(1,691,240)

This change updates inflation with the revised inflation factors provided by CBO for the 2021 fiscal year.

### Additional Inflation Changes

Expenditures	\$723,173
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This change updates Seattle IT's personnel budget with the final, revised inflation factors provided by the City Budget Office for this budget cycle. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Operating Technical Adjustments

Expenditures	\$(200,459)
Revenues	\$263,547

This item represents two technical adjustments for Seattle IT. The first realigns the debt service amongst various operating projects because of the CIP realignment. The second represents the impacts of other 2021 Proposed Budget items on Seattle IT's indirect cost model.

### SPU Department Position Transfers

Expenditures	\$(928,803)
Revenues	\$(928,802)
Position Allocation	(7.00)

This technical change reflects the transfer of seven Information Technology Professional positions to Seattle Public Utilities (SPU) in the 2020 3rd Quarter Supplemental Budget Ordinance. These positions perform work now deemed operational to SPU.

### Position Realignment

Position Allocation	(1.00)
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This item includes two Seattle IT position realignments that have no funding impacts. The first is for a net decrease of 2.0 FTE to align Seattle IT's budgeted FTE count with the Human Resources Information System (HRIS). The second adds position authority for 1.0 regular FTE and combines two existing 0.5 FTE positions into a single position to support the City's Privacy and eDiscovery programs. The two positions will support the City with Surveillance Ordinance compliance.

### Finance and Administrative Services Funding Transfer for Human Capital Management Project

Expenditures	\$2,300,000
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This item adds the legal budget necessary to transfer \$2.3 million in IT Fund Balance to Finance and Administrative Services to support the citywide Human Capital Management (HCM) project.

# Seattle Information Technology Department

## Expenditure Overview

Appropriations	2019 Actuals	2020 Adopted	2021 Proposed
<b>ITD - BC-IT-C0700 - Capital Improvement Projects</b>			
50410 - Information Technology Fund	-	32,027,746	37,438,137
<b>Total for BSL: BC-IT-C0700</b>	-	<b>32,027,746</b>	<b>37,438,137</b>
<b>ITD - BC-IT-C7000 - Capital Improvement Projects</b>			
50410 - Information Technology Fund	30,151,671	-	-
<b>Total for BSL: BC-IT-C7000</b>	<b>30,151,671</b>	-	-
<b>ITD - BO-IT-C1000 - Cable Television Franchise Fund</b>			
10101 - Cable TV Franchise Fund	10,159,368	-	-
<b>Total for BSL: BO-IT-C1000</b>	<b>10,159,368</b>	-	-
<b>ITD - BO-IT-D0100 - Leadership and Administration</b>			
50410 - Information Technology Fund	-	32,918,383	25,128,813
<b>Total for BSL: BO-IT-D0100</b>	-	<b>32,918,383</b>	<b>25,128,813</b>
<b>ITD - BO-IT-D0200 - Cable Franchise</b>			
10101 - Cable TV Franchise Fund	-	7,343,268	7,171,058
<b>Total for BSL: BO-IT-D0200</b>	-	<b>7,343,268</b>	<b>7,171,058</b>
<b>ITD - BO-IT-D0300 - Technology Infrastructure</b>			
50410 - Information Technology Fund	-	48,627,531	44,052,149
<b>Total for BSL: BO-IT-D0300</b>	-	<b>48,627,531</b>	<b>44,052,149</b>
<b>ITD - BO-IT-D0400 - Frontline Services and Workplace</b>			
50410 - Information Technology Fund	-	42,936,657	40,696,005
<b>Total for BSL: BO-IT-D0400</b>	-	<b>42,936,657</b>	<b>40,696,005</b>
<b>ITD - BO-IT-D0500 - Digital Security &amp; Risk</b>			
50410 - Information Technology Fund	-	5,299,398	8,448,605
<b>Total for BSL: BO-IT-D0500</b>	-	<b>5,299,398</b>	<b>8,448,605</b>
<b>ITD - BO-IT-D0600 - Applications</b>			
50410 - Information Technology Fund	-	106,878,836	108,420,387
<b>Total for BSL: BO-IT-D0600</b>	-	<b>106,878,836</b>	<b>108,420,387</b>
<b>ITD - BO-IT-D0800 - Client Solutions</b>			
50410 - Information Technology Fund	-	5,771,525	5,077,785
<b>Total for BSL: BO-IT-D0800</b>	-	<b>5,771,525</b>	<b>5,077,785</b>

## Seattle Information Technology Department

### ITD - BO-IT-D1000 - Leadership and Administration

50410 - Information Technology Fund	36,801,403	-	-
<b>Total for BSL: BO-IT-D1000</b>	<b>36,801,403</b>	-	-

### ITD - BO-IT-D3000 - Engineering and Operations

50410 - Information Technology Fund	75,640,557	-	-
<b>Total for BSL: BO-IT-D3000</b>	<b>75,640,557</b>	-	-

### ITD - BO-IT-D4000 - Digital Engagement

50410 - Information Technology Fund	10,495,469	-	-
<b>Total for BSL: BO-IT-D4000</b>	<b>10,495,469</b>	-	-

### ITD - BO-IT-D5000 - Security, Risk & Compliance

50410 - Information Technology Fund	5,385,644	-	-
<b>Total for BSL: BO-IT-D5000</b>	<b>5,385,644</b>	-	-

### ITD - BO-IT-D6000 - Applications Services

50410 - Information Technology Fund	54,776,845	-	-
<b>Total for BSL: BO-IT-D6000</b>	<b>54,776,845</b>	-	-

### ITD - BO-IT-D8000 - Client Services Management

50410 - Information Technology Fund	3,406,638	-	-
<b>Total for BSL: BO-IT-D8000</b>	<b>3,406,638</b>	-	-

### ITD - BO-IT-D9000 - IT Initiatives

50410 - Information Technology Fund	32,154,006	-	-
<b>Total for BSL: BO-IT-D9000</b>	<b>32,154,006</b>	-	-

<b>Department Total</b>	<b>258,971,601</b>	<b>281,803,345</b>	<b>276,432,940</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>680.60</b>	<b>701.10</b>	<b>672.10</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Budget Summary by Fund Seattle Information Technology Department

	2019 Actuals	2020 Adopted	2021 Proposed
10101 - Cable TV Franchise Fund	10,159,368	7,343,268	7,171,058
50410 - Information Technology Fund	248,812,233	274,460,077	269,261,881
<b>Budget Totals for ITD</b>	<b>258,971,601</b>	<b>281,803,345</b>	<b>276,432,940</b>

## Seattle Information Technology Department

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	7,755,808	7,343,267	7,122,396
360020	Inv Earn-Residual Cash	-	-	22,000
360900	Miscellaneous Revs-Other Rev	673,068	-	-
<b>Total Revenues for: 10101 - Cable TV Franchise Fund</b>		<b>8,428,876</b>	<b>7,343,267</b>	<b>7,144,396</b>
400000	Use of/Contribution to Fund Balance	-	1	26,662
<b>Total Resources for:10101 - Cable TV Franchise Fund</b>		<b>8,428,876</b>	<b>7,343,268</b>	<b>7,171,058</b>
309010	Non-Operating Revenues	8,918,144	-	-
341070	Print & Copy Svcs-Outsourced	(2,677)	-	-
341400	Fiber Communications Revenues	1,656,677	-	-
342130	Communication Service Fees	191,729	-	-
348170	Isf-Itld Alloc Rev	195,563,581	184,735,732	170,434,488
348180	Isf-Itld Billed Rev	31,266,613	59,711,485	66,104,721
360020	Inv Earn-Residual Cash	-	517,609	290,610
360220	Interest Earned On Delinquent A	790	-	-
360900	Miscellaneous Revs-Other Rev	32,729	-	-
391010	G.O.Bond Proceeds	15,165,702	20,080,549	27,933,036
391020	Revenue Bond Proceeds	-	(705,549)	-
395050	Gain/Loss-Disp Fixed Asset	(4,367)	-	-
397100	Intrafund Revenues	9,645,804	-	-
<b>Total Revenues for: 50410 - Information Technology Fund</b>		<b>262,434,725</b>	<b>264,339,826</b>	<b>264,762,855</b>
400000	Use of/Contribution to Fund Balance	-	10,120,251	4,499,026
<b>Total Resources for:50410 - Information Technology Fund</b>		<b>262,434,725</b>	<b>274,460,076</b>	<b>269,261,881</b>
<b>Total ITD Resources</b>		<b>270,863,601</b>	<b>281,803,345</b>	<b>276,432,940</b>

## Seattle Information Technology Department

### Appropriations by Budget Summary Level and Program

#### **ITD - BC-IT-C0700 - Capital Improvement Projects**

The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Application Services CIP	-	13,453,310	11,679,600
Citywide IT Initiatives CIP	-	79,280	-
Communications CIP	-	8,843,131	12,875,262
Customer Support Services CIP	-	1	-
Enterprise Compute Services CIP	-	2,092,069	7,484,983
Fiber Enterprise Initiatives CIP	-	4,244,846	4,356,485
Programmatic Initiatives CIP	-	2,300,000	-
Radio Communications CIP	-	686,981	705,049
Seattle Channel CIP	-	328,130	336,759
Security CIP	-	-	-
<b>Total</b>	-	<b>32,027,746</b>	<b>37,438,137</b>

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

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

#### **Application Services CIP**

This budget program contains Capital Improvement Program (CIP) funding associated with developing, implementing and enhancing various software applications used by City departments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Application Services CIP	-	13,453,310	11,679,600

#### **Citywide IT Initiatives CIP**

This budget program contains the Capital Improvement Program (CIP) funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple departments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide IT Initiatives CIP	-	79,280	-

# Seattle Information Technology Department

## Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City's data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Communications CIP	-	8,843,131	12,875,262

## Customer Support Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the acquisition, replacement, and upgrading of software and hardware in the computing and customer support environments.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Customer Support Services CIP	-	1	-

## Enterprise Compute Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Enterprise Compute Services CIP	-	2,092,069	7,484,983

## Fiber Enterprise Initiatives CIP

This budget program (formerly Technology Engineering & Project Management CIP) contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Fiber Enterprise Initiatives CIP	-	4,244,846	4,356,485

## Programmatic Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding for one-time Seattle IT Programmatic Initiatives including the acquisition and development of a new data center, the remodeling of Seattle IT space in the Seattle Municipal Tower, and the acquisition of new technology management tools.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Programmatic Initiatives CIP	-	2,300,000	-



# Seattle Information Technology Department

## Radio Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City of Seattle's portion of the King County Regional 800 MHz radio system.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Radio Communications CIP	-	686,981	705,049

## Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Seattle Channel CIP	-	328,130	336,759

## Security CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City's IT security systems.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Security CIP	-	-	-

## Seattle Information Technology Department

### ITD - BC-IT-C7000 - 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).

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Application Services CIP	14,123,948	-	-
Citywide IT Initiatives CIP	115,070	-	-
Customer Support Services CIP	458,329	-	-
Enterprise Compute Svcs CIP	3,530,553	-	-
Programmatic Initiatives CIP	6,789,195	-	-
Radio Communications CIP	1,100	-	-
Seattle Channel CIP	202,038	-	-
Security CIP	279,484	-	-
Tech Eng & Proj Mgmt CIP	3,004,416	-	-
Telecommunications CIP	1,647,538	-	-
<b>Total</b>	<b>30,151,671</b>	<b>-</b>	<b>-</b>

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

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

#### **Application Services CIP**

This budget program contains the Capital Improvement Program (CIP) funding associated with developing, implementing and enhancing various software applications used by City departments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Application Services CIP	14,123,948	-	-

#### **Citywide IT Initiatives CIP**

This budget program contains the funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple different departments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide IT Initiatives CIP	115,070	-	-

#### **Customer Support Services CIP**

This budget program contains the Capital Improvement Program (CIP) funding associated with the

## Seattle Information Technology Department

acquiring, replacing and upgrading of software and hardware in the computing and customer support environments.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Customer Support Services CIP	458,329	-	-

### Enterprise Compute Svcs CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Enterprise Compute Svcs CIP	3,530,553	-	-

### Programmatic Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding one-time Seattle IT Programmatic Initiatives including the acquisition and development of a new data center environment, the remodeling of Seattle IT space in Seattle Municipal Tower, and acquisition of new technology management tools.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Programmatic Initiatives CIP	6,789,195	-	-

### Radio Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City of Seattle's portion of the King County Regional 800MHz radio system.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Radio Communications CIP	1,100	-	-

### Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Seattle Channel CIP	202,038	-	-

### Security CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the

## Seattle Information Technology Department

ongoing acquisition, replacement and upgrading of software and hardware for the City's IT security systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Security CIP	279,484	-	-

### Tech Eng & Proj Mgmt CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Tech Eng & Proj Mgmt CIP	3,004,416	-	-

### Telecommunications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing acquisition, replacement and upgrading of software and major hardware for the City's data and telephone switching systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Telecommunications CIP	1,647,538	-	-

### **ITD - BO-IT-C1000 - Cable Television Franchise Fund**

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Cable Franchise for Info Tech	9,517,368	-	-
Cable Franchise for Library	642,000	-	-
<b>Total</b>	<b>10,159,368</b>	-	-

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

The following information summarizes the programs in Cable Television Franchise Fund Budget Summary Level:

#### **Cable Franchise for Info Tech**

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to

## Seattle Information Technology Department

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.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Cable Franchise for Info Tech	9,517,368	-	-

### Cable Franchise for Library

The purpose of the Cable Fee Support to Library Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Public Library's Operating Fund. The Library uses these resources to pay for and maintain computers available to the public.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Cable Franchise for Library	642,000	-	-

<b>ITD - BO-IT-D0100 - Leadership and Administration</b>			
The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.			
Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Chief of Staff	-	12,800,867	-
Chief Privacy Office	-	647,286	-
Citywide Indirect Costs	-	14,125,862	6,850,652
CTO / Executive Team	-	3,761,220	-
Departmental Indirect Costs	-	-	18,306,629
Executive Advisor	-	1,763,268	-
Pooled Benefits and PTO	-	(180,120)	(28,468)
<b>Total</b>	-	<b>32,918,383</b>	<b>25,128,813</b>
Full-time Equivalents Total*	-	84.00	82.00
<i>*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here</i>			

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

### Chief of Staff

This budget program contains the funding associated with the leadership and accountability of core administrative support to ITD's divisions. These efforts include the oversight of ITD's talent, workforce planning and training, communications, finance, corporate performance, and organizational change management.

## Seattle Information Technology Department

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Chief of Staff	-	12,800,867	-
Full Time Equivalents Total	-	60.00	-

### Chief Privacy Office

This budget program provides oversight and guidance required for City Departments to incorporate appropriate privacy and surveillance ordinance compliance practices into City operations with the objective of building public trust and confidence in how we collect and manage the public's personal information.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Chief Privacy Office	-	647,286	-
Full Time Equivalents Total	-	2.00	-

### Citywide Indirect Costs

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Citywide Indirect Costs	-	14,125,862	6,850,652

### CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
CTO / Executive Team	-	3,761,220	-
Full Time Equivalents Total	-	13.00	-

### Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Departmental Indirect Costs	-	-	18,306,629
Full Time Equivalents Total	-	-	82.00

# Seattle Information Technology Department

## Executive Advisor

This budget program contains funding for key administrative support functions including process improvement, governance, interdepartmental service delivery, support for ITD's Racial Social Justice Initiative and community focused technology strategies.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Executive Advisor	-	1,763,268	-
Full Time Equivalents Total	-	9.00	-

## Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Pooled Benefits and PTO	-	(180,120)	(28,468)

### **ITD - BO-IT-D0200 - Cable Franchise**

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Cable Franchise for Info Tech	-	7,343,268	7,171,058
<b>Total</b>	-	<b>7,343,268</b>	<b>7,171,058</b>

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

## Seattle Information Technology Department

### ITD - BO-IT-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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Advancement Team	-	200,958	-
Communications Infrastructure	-	9,191,555	7,620,877
Database Systems	-	2,016,207	2,488,442
Enterprise Services	-	2,661,847	2,786,474
Infrastructure Tools	-	3,631,904	4,112,705
Network Operations	-	7,971,567	7,295,173
Radio Management	-	2,511,996	2,565,811
Systems Engineering	-	5,955,058	3,215,297
Telephone Engineering	-	5,492,778	6,095,207
Windows Systems	-	8,993,659	7,872,163
<b>Total</b>	-	<b>48,627,531</b>	<b>44,052,149</b>
Full-time Equivalents Total*	-	106.10	111.25

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

The following information summarizes the programs in Technology Infrastructure Budget Summary Level:

#### **Business Advancement Team**

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Advancement Team	-	200,958	-
Full Time Equivalents Total	-	1.10	-

#### **Communications Infrastructure**

This budget program contains funding to provide data center services as well as costs for major moves, additions, or changes to communication network infrastructure.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Communications Infrastructure	-	9,191,555	7,620,877
Full Time Equivalents Total	-	4.80	2.00



# Seattle Information Technology Department

## Database Systems

This budget program contains funding associated with maintenance and direct labor costs for database administrators and data architecture. This includes installing and upgrading database structures, controlling and monitoring access to databases, and backing up and restoring databases.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Database Systems	-	2,016,207	2,488,442
Full Time Equivalents Total	-	12.00	11.75

## Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Enterprise Services	-	2,661,847	2,786,474
Full Time Equivalents Total	-	8.00	11.00

## Infrastructure Tools

This budget program contains funding for major system controls, switches and components to support the technology infrastructure system operations.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Infrastructure Tools	-	3,631,904	4,112,705
Full Time Equivalents Total	-	5.00	11.20

## Network Operations

This budget program contains funding for the design, operations, and maintenance of the City's fiber optic, wireless, and data networks, including City's internet access.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Network Operations	-	7,971,567	7,295,173
Full Time Equivalents Total	-	17.20	17.80

## Radio Management

This budget program contains funding for maintenance of the City's emergency radio and dispatch systems including radios, pagers, and radio towers, base stations microwave and the fiber network for all the City's radio operations. The program also provides radio programming, installation and maintenance to City Departments and external partners.

## Seattle Information Technology Department

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Radio Management	-	2,511,996	2,565,811
Full Time Equivalents Total	-	10.00	11.00

### Systems Engineering

This budget program contains funding associated with core computing services Seattle IT provides its customers, including the backup, recovery, and storage of customer data.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Systems Engineering	-	5,955,058	3,215,297
Full Time Equivalents Total	-	12.00	5.00

### Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Telephone Engineering	-	5,492,778	6,095,207
Full Time Equivalents Total	-	14.00	14.10

### Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Windows Systems	-	8,993,659	7,872,163
Full Time Equivalents Total	-	22.00	27.40

## Seattle Information Technology Department

### ITD - BO-IT-D0400 - Frontline Services and Workplace

The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Technology and Broadband	-	1,856,004	1,264,200
Digital Workplace	-	11,901,778	12,340,264
Frontline Digital Services	-	29,178,874	27,091,542
<b>Total</b>	-	<b>42,936,657</b>	<b>40,696,005</b>
Full-time Equivalents Total*	-	186.76	168.26

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

The following information summarizes the programs in Frontline Services and Workplace Budget Summary Level:

#### **Community Technology and Broadband**

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Community Technology and Broadband	-	1,856,004	1,264,200
Full Time Equivalents Total	-	5.50	5.50

#### **Digital Workplace**

This budget program contains funding to enable digital tools and capabilities for the City's workforce including SharePoint, Office 365 Collaboration, Windows Enterprise, Process Automation, eDiscovery, and Mobility.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Digital Workplace	-	11,901,778	12,340,264
Full Time Equivalents Total	-	42.04	27.54

#### **Frontline Digital Services**

This budget program contains funding to develop, maintain, and manage client support services,

## Seattle Information Technology Department

including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, and public-facing communications software development and support. Major services include Seattle Channel, Solutions Desk, Desktop Support, IT Asset Management, Computer Lifecycle and IT Service Management.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Frontline Digital Services	-	29,178,874	27,091,542
Full Time Equivalents Total	-	139.22	135.22

### **ITD - BO-IT-D0500 - Digital Security & Risk**

The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Digital Security & Risk	-	5,299,398	8,448,605
<b>Total</b>	-	<b>5,299,398</b>	<b>8,448,605</b>
Full-time Equivalents Total*	-	15.00	19.00

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

### **ITD - BO-IT-D0600 - Applications**

The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Business Applications	-	28,262,642	23,302,474
Department Initiatives	-	49,098,474	55,887,219
Platform Applications	-	18,129,322	17,662,168
Service Modernization	-	11,388,399	11,568,526
<b>Total</b>	-	<b>106,878,836</b>	<b>108,420,387</b>
Full-time Equivalents Total*	-	279.18	274.53

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

# Seattle Information Technology Department

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

## Business Applications

This budget program contains funding to design, develop, support application solutions that are focused towards individual business needs, in accordance with Citywide architecture and governance. Major business applications include Financial, HRIS, Police & Fire, Customer Care Billing (Utility), and Work Order Asset Management Systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Business Applications	-	28,262,642	23,302,474
Full Time Equivalents Total	-	71.67	63.89

## Department Initiatives

This budget program contains funding to citywide or department-specific IT projects and initiatives that are outside the scope of Seattle ITD's Capital Improvement Program (CIP).

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Department Initiatives	-	49,098,474	55,887,219
Full Time Equivalents Total	-	48.97	84.39

## Platform Applications

This budget program contains funding to design, develop, and support solutions for enterprise platform applications and middleware in accordance with Citywide architecture and governance. Major platform applications include GIS & CADD, Permitting, and Customer Relationship Management systems.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Platform Applications	-	18,129,322	17,662,168
Full Time Equivalents Total	-	99.54	79.70

## Service Modernization

This budget program contains funding to mature and advance essential IT functions, practices and services including vendor management, enterprise architecture, quality assurance, and business intelligence and analytics.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Service Modernization	-	11,388,399	11,568,526
Full Time Equivalents Total	-	59.00	46.55

## Seattle Information Technology Department

### ITD - BO-IT-D0800 - Client Solutions

The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Client Solutions	-	5,771,525	5,077,785
<b>Total</b>	-	<b>5,771,525</b>	<b>5,077,785</b>
Full-time Equivalents Total*	-	30.06	17.06

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

### ITD - BO-IT-D1000 - Leadership and Administration

The Leadership and Administration Budget Summary Level provides executive management, strategic planning, governance, finance, budget, accounting, human resources, performance management, administrative, contracting, and project oversight services.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Business Office	8,890,016	-	-
Citywide Indirect Costs	25,856,464	-	-
CTO / Executive Team	3,954,537	-	-
Indirect Cost Recovery Offset	(4,433,751)	-	-
Pooled Benefits and PTO	709,312	-	-
Strategy & Planning	1,824,825	-	-
<b>Total</b>	<b>36,801,403</b>	-	-
Full-time Equivalents Total*	70.50	-	-

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

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

#### **Business Office**

This budget program contains the funding associated with the core finance and administrative functions of Seattle IT, including human resources, accounting, budget, finance, communications, performance management, contracting and purchasing services in support of Seattle IT.

## Seattle Information Technology Department

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Business Office	8,890,016	-	-
Full Time Equivalents Total	41.50	-	-

### Citywide Indirect Costs

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Citywide Indirect Costs	25,856,464	-	-

### CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
CTO / Executive Team	3,954,537	-	-
Full Time Equivalents Total	18.00	-	-

### Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Indirect Cost Recovery Offset	(4,433,751)	-	-

### Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Pooled Benefits and PTO	709,312	-	-

### Strategy & Planning

This budget program contains the funding associated with the City's IT enterprise planning efforts, including establishing strategic directions and policies, enterprise-level architecture design, and defining and managing service management frameworks.

## Seattle Information Technology Department

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Strategy & Planning	1,824,825	-	-
Full Time Equivalents Total	11.00	-	-

### **ITD - BO-IT-D3000 - Engineering and Operations**

The Engineering and Operations Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and computer infrastructure, and end-user equipment and support.

Program Expenditures	2019 Actuals	2020 Adopted	2021 Proposed
Customer Support Services	24,761,747	-	-
Div Indirect - E&O Cost Recov	(6,139,377)	-	-
Div Indirect - Eng & Ops	6,332,624	-	-
Engineering & Ops Maintenance	1,485,622	-	-
Enterprise Computing	20,519,280	-	-
Network & Communications Tech	21,590,553	-	-
Operations Support	7,090,107	-	-
<b>Total</b>	<b>75,640,557</b>	-	-
Full-time Equivalents Total*	205.50	-	-

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

The following information summarizes the programs in Engineering and Operations Budget Summary Level:

#### **Customer Support Services**

This budget program contains the funding associated with Seattle IT's Customer Support Operations. This team is responsible for providing support for end user software and devices, including planned and unplanned maintenance. The team also provides telephone and in person support.

Expenditures/FTE	2019 Actuals	2020 Adopted	2021 Proposed
Customer Support Services	24,761,747	-	-
Full Time Equivalents Total	77.00	-	-

#### **Div Indirect - E&O Cost Recov**

This budget program contains the funding associated with the managerial and administrative costs of overseeing and managing the Engineering and Operations Division, including asset management and infrastructure tooling support.



## Seattle Information Technology Department

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Div Indirect - E&O Cost Recov	(6,139,377)	-	-

### Div Indirect - Eng & Ops

This budget program contains the funding associated with the managerial and administrative costs of overseeing and managing the Engineering and Operations Division, including asset management and infrastructure tooling support.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Div Indirect - Eng & Ops	6,332,624	-	-
Full Time Equivalents Total	20.00	-	-

### Engineering & Ops Maintenance

This budget program contains the funding associated with Engineering and Operations maintenance support. This support is department specific and is not attached to a single application or type of service.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Engineering & Ops Maintenance	1,485,622	-	-

### Enterprise Computing

This budget program contains the funding associated with the core computing services Seattle IT provides its customers, including data backup, recovery, and storage; server development and maintenance; and messaging functionality.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Enterprise Computing	20,519,280	-	-
Full Time Equivalents Total	50.00	-	-

### Network & Communications Tech

This budget program contains the funding associated with Seattle IT's radio and telecommunications services, including installing, operating, and maintaining radio, voice and network infrastructure for City departments and other regional agencies.

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Expenditures/FTE</b>			
Network & Communications Tech	21,590,553	-	-
Full Time Equivalents Total	45.50	-	-

# Seattle Information Technology Department

## Operations Support

This budget program contains the funding associated with Seattle IT Support Operations, including batch processing support, data center facility management and large-scale printing.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Operations Support	7,090,107	-	-
Full Time Equivalents Total	13.00	-	-

### **ITD - BO-IT-D4000 - Digital Engagement**

The Digital Engagement Budget Summary Level provides technology to connect the public to the City and promotes digital equity across Seattle. The Digital Engagement Budget Control Level provides Citywide web services and the City's Open Data portal, oversees cable television franchises, produces the Seattle Channel, and manages the City's data privacy program.

Program Expenditures	2019	2020	2021
	Actuals	Adopted	Proposed
Broadband & Community Tech	2,280,697	-	-
Digital Services	3,679,561	-	-
Open Data	788,234	-	-
Privacy	813,939	-	-
Seattle Channel	2,933,037	-	-
<b>Total</b>	<b>10,495,469</b>	-	-
Full-time Equivalents Total*	52.50	-	-

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

The following information summarizes the programs in Digital Engagement Budget Summary Level:

### **Broadband & Community Tech**

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. Community Technology ensures that residents have the information technology training and access needed to ensure civic and cultural participation, employment and lifelong learning. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

	2019	2020	2021
Expenditures/FTE	Actuals	Adopted	Proposed
Broadband & Community Tech	2,280,697	-	-
Full Time Equivalents Total	7.50	-	-

# Seattle Information Technology Department

## Digital Services

This budget program contains the funding associated with the Digital Services team. This team provides leadership in using Web technology and develops the City's Web presence so that residents, businesses, visitors and employees have 24-hour access to relevant information and services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Digital Services	3,679,561	-	-
Full Time Equivalents Total	23.50	-	-

## Open Data

This budget program contains the funding associated with the publication and management of the City's Open Data platform. The Open Data program makes the data generated by the City openly available to improve public understanding of City operations and encourage the development of innovative technology solutions that improve quality of life.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Open Data	788,234	-	-
Full Time Equivalents Total	4.00	-	-

## Privacy

This budget program contains the funding associated with the Privacy Services team. Privacy Services is responsible for developing and implementing Citywide standards and policies designed to protect personal and sensitive information collected from the public.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Privacy	813,939	-	-
Full Time Equivalents Total	3.00	-	-

## Seattle Channel

This budget program contains the funding associated with managing and operating the Seattle Channel. The Seattle Channel is an award-winning municipal television station with programming that highlights the diverse civic and cultural landscape of Seattle.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Seattle Channel	2,933,037	-	-
Full Time Equivalents Total	14.50	-	-

## Seattle Information Technology Department

### ITD - BO-IT-D5000 - Security, Risk & Compliance

The Security, Risk, and Compliance 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.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Security, Risk & Compliance	5,385,644	-	-
<b>Total</b>	<b>5,385,644</b>	-	-
Full-time Equivalents Total*	15.50	-	-

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### ITD - BO-IT-D6000 - Applications Services

The Applications Services Budget Summary Level designs, develops, and supports application solutions in accordance with Citywide architecture and governance.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Applications	28,530,666	-	-
Applications Maintenance	1,733,654	-	-
Cross Platform Services	6,457,999	-	-
Div Indirect - App Cost Recov	(1,741,883)	-	-
Div Indirect - App Services	1,610,689	-	-
Shared Platforms	18,185,719	-	-
<b>Total</b>	<b>54,776,845</b>	-	-
Full-time Equivalents Total*	233.60	-	-

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

*The following information summarizes the programs in Applications Services Budget Summary Level:*

#### **Applications**

This budget program contains the funding associated with the Applications team which designs, develops, integrates and supports solutions in accordance with Citywide architecture and governance.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Applications	28,530,666	-	-

## Seattle Information Technology Department

Full Time Equivalents Total	89.10	-	-
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### Applications Maintenance

This budget program contains the funding associated with annual maintenance tied to specific departmental applications and managed by Seattle IT.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Applications Maintenance	1,733,654	-	-

### Cross Platform Services

This budget program contains the funding associated with Seattle IT functions that serve multiple application platforms, including database administration and quality assurance.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Cross Platform Services	6,457,999	-	-
Full Time Equivalents Total	53.00	-	-

### Div Indirect - App Cost Recov

This budget program contains the funding associated with the managerial and administrative costs of overseeing and managing the Applications Division.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Div Indirect - App Cost Recov	(1,741,883)	-	-

### Div Indirect - App Services

This budget program contains the funding associated with the managerial and administrative costs of overseeing and managing the Applications Division.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Div Indirect - App Services	1,610,689	-	-
Full Time Equivalents Total	4.00	-	-

### Shared Platforms

This budget program contains the funding associated with the Shared Platforms team which develops, maintains and provides user support for technology platforms shared across City departments, including, GIS, Sharepoint and Business Intelligence platforms.

	2019 Actuals	2020 Adopted	2021 Proposed
Expenditures/FTE			
Shared Platforms	18,185,719	-	-

# Seattle Information Technology Department

Full Time Equivalents Total 87.50 - -

## **ITD - BO-IT-D8000 - Client Services Management**

The Client Services Management Budget Summary Level provides account management and support for Seattle IT customers.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Client Services Management	3,406,638	-	-
<b>Total</b>	<b>3,406,638</b>	-	-
Full-time Equivalents Total*	20.00	-	-

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

## **ITD - BO-IT-D9000 - IT Initiatives**

The IT Initiatives Budget Summary Level provides support for citywide or department-specific IT projects and initiatives that are outside the scope of Seattle IT's Capital Improvement Program (CIP).

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Budget for Billed Services	3,068,586	-	-
Citywide IT Initiatives	1,639,642	-	-
Dept Operational Projects	21,997,418	-	-
Project Services	5,448,361	-	-
<b>Total</b>	<b>32,154,006</b>	-	-
Full-time Equivalents Total*	83.00	-	-

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

The following information summarizes the programs in IT Initiatives Budget Summary Level:

### **Budget for Billed Services**

This budget program contains the funding associated with Seattle IT services that are billed directly to customers on an hourly basis. These include PMO Services, Application Services and Engineering and Operations Services.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Budget for Billed Services	3,068,586	-	-
Full Time Equivalents Total	50.50	-	-

# Seattle Information Technology Department

## Citywide IT Initiatives

This budget program contains the funding associated with a portfolio of non-capital IT operating initiatives. Each project in this program supports multiple different departments.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide IT Initiatives	1,639,642	-	-

## Dept Operational Projects

This budget program contains the funding associated with a portfolio of non-capital Seattle IT operating initiatives. The projects in this portfolio are supported by and developed for an individual City department.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Dept Operational Projects	21,997,418	-	-
Full Time Equivalents Total	1.00	-	-

## Project Services

This budget program contains the funding associated with the Project Management Office (PMO) which provides project resources for IT projects.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Project Services	5,448,361	-	-
Full Time Equivalents Total	31.50	-	-





# Office of Intergovernmental Relations

Lily Wilson-Codega, Director

(206) 684-0213

<http://www.seattle.gov/oir>

## Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community.

OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	2,831,077	2,990,574	2,810,942
<b>Total Operations</b>	<b>2,831,077</b>	<b>2,990,574</b>	<b>2,810,942</b>
<b>Total Appropriations</b>	<b>2,831,077</b>	<b>2,990,574</b>	<b>2,810,942</b>
Full-Time Equivalent Total*	10.00	10.00	9.00

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

## Budget Overview

The City is projecting significant revenue losses due to COVID-19 and the resulting public health crisis. As a result, the budget includes reductions for most departments across the City. The 2021 Proposed Budget reduces the OIR budget by about \$180,000, a 6% cut. This includes partially reducing the dues paid to the Association of Washington Cities, partially reducing the state lobbyist contract budget, and fully reducing funding for travel and conferences. The details of the changes to OIR's budget are included in the Incremental Budget Changes section below.

The 2021 Proposed Budget also provides for technical adjustments in the baseline budget, reflecting changes to internal services costs and agreements with the Coalition of Unions.

## Office of Intergovernmental Relations

### Incremental Budget Changes

#### Office of Intergovernmental Relations

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>2,990,574</b>	<b>10.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	2,121	-
Baseline Adjustments for Personnel Costs	3,747	-
<b>Proposed Operating</b>		
Association of Washington Cities Membership Reduction	(57,500)	-
State Lobbying Contract Reduction	(118,000)	-
Travel and Conference Reduction	(10,000)	-
<b>Proposed Technical</b>		
Q2 2020 Ongoing Item Reconciliation	-	(1.00)
<b>Total Incremental Changes</b>	<b>\$(179,632)</b>	<b>(1.00)</b>
<b>Total 2021 Proposed Budget</b>	<b>\$2,810,942</b>	<b>9.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$2,121

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

##### Baseline Adjustments for Personnel Costs

Expenditures \$3,747

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

# Office of Intergovernmental Relations

## Proposed Operating

### **Association of Washington Cities Membership Reduction**

Expenditures \$(57,500)

This item is a one-time reduction in appropriation authority of \$57,500 for a 50% reduction of 2021 Membership Dues to the Association of Washington Cities (AWC). A 50% reduction in the City's budget for dues to the AWC will reduce the advocacy, information, and coordination services and support AWC provides.

### **State Lobbying Contract Reduction**

Expenditures \$(118,000)

This item is a one-time reduction in appropriation authority of \$118,000 for the reduction of state lobbying contracts. This includes reductions to three state lobbying contracts achieved through cost sharing, as well as adjustments to amounts paid to state lobbying contracts.

### **Travel and Conference Reduction**

Expenditures \$(10,000)

This item is a one-time reduction in appropriation authority of \$10,000 to reduce the 2021 travel and conference budget. This reduction will limit the department's ability to travel with and staff the mayor at the US Conference of Mayors (USCM) events.

## Proposed Technical

### **Q2 2020 Ongoing Item Reconciliation**

Position Allocation (1.00)

This item reconciles a 2020 Q2 Supplemental change that reduces 1.0 FTE in the Office of Intergovernmental Relations to facilitate the transfer of the position to the Seattle Department of Transportation (SDOT). This position is an ongoing permanent position and will be funded primarily through multiple capital projects.

## Office of Intergovernmental Relations

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>OIR - BO-IR-X1G00 - Office of Intergovernmental Relations</b>			
00100 - General Fund	2,831,077	2,990,574	2,810,942
<b>Total for BSL: BO-IR-X1G00</b>	<b>2,831,077</b>	<b>2,990,574</b>	<b>2,810,942</b>
 <b>Department Total</b>	 <b>2,831,077</b>	 <b>2,990,574</b>	 <b>2,810,942</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>10.00</b>	 <b>10.00</b>	 <b>9.00</b>

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

### Budget Summary by Fund Office of Intergovernmental Relations

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	2,831,077	2,990,574	2,810,942
<b>Budget Totals for OIR</b>	<b>2,831,077</b>	<b>2,990,574</b>	<b>2,810,942</b>

### Revenue Overview

#### 2021 Estimated Revenues

Account Code	Account Name	2019 Actuals	2020 Adopted	2021 Proposed
341900	General Government-Other Rev	1,286,265	1,326,979	1,326,979
343320	Recoveries-Sundry	(52)	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,286,212</b>	<b>1,326,979</b>	<b>1,326,979</b>
 <b>Total OIR Resources</b>		 <b>1,286,212</b>	 <b>1,326,979</b>	 <b>1,326,979</b>

## Office of Intergovernmental Relations

### Appropriations by Budget Summary Level and Program

#### **OIR - BO-IR-X1G00 - Office of Intergovernmental Relations**

The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of Intergovernmental Relations	2,831,077	2,990,574	2,810,942
<b>Total</b>	<b>2,831,077</b>	<b>2,990,574</b>	<b>2,810,942</b>
Full-time Equivalents Total*	10.00	10.00	9.00

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



# Legislative Department

M. Lorena González, Council President

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## Department Overview

The Legislative Department is comprised of the Seattle City Council, as well as two primary divisions: Central Staff and the Office of the City Clerk. Each division supports various aspects of the Council and works with members of the public and City departments to facilitate and develop effective and responsive public policy. The Council and Legislative Department are part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety.

The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. In November 2019, seven district Councilmembers were elected to a four-year term beginning in 2020. Two at-large Councilmembers are elected to align with the election for a four-year term with the Mayor and City Attorney election in 2021. This approach staggers the district and at-large elections two years apart.

The City Council establishes city laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments. Each Councilmember has a staff of legislative assistants who assist in this work.

Central Staff provides policy and budget analysis for Councilmembers and their staffs, as well as consultant contract services for the Legislative Department. The Office of the City Clerk advances principles of open government and inclusive access through effective facilitation of the legislative process and transparent, accountable stewardship of public information and the official record, including City Council proceedings and legislation. The City Clerk serves as ex-officio elections administrator and filing officer. The office manages the City's Boards and Commissions Registry Program; coordinates public records disclosure requests; and provides information technology, administrative and operational support to the Legislative Department.

Communications and Human Resources/Finance teams are also a part of the Legislative Department. Communications staff assist Councilmembers and the Council as a whole in communicating values, goals and issues to the public by providing marketing and public relations services, including website and social media management, strategic media relations and public affairs work. Human Resources/Finance staff provide employee relations, talent acquisition, employee development, performance management, benefits administration services, finance, budget, accounting, and payroll for the Legislative Department and Office of City Auditor.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	16,634,777	17,818,425	18,031,784
<b>Total Operations</b>	<b>16,634,777</b>	<b>17,818,425</b>	<b>18,031,784</b>
<b>Total Appropriations</b>	<b>16,634,777</b>	<b>17,818,425</b>	<b>18,031,784</b>
Full-Time Equivalent Total*	100.50	100.50	100.50

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

# Legislative Department

## Budget Overview

The 2021 Proposed Budget includes technical adjustments to bring the department's baseline budget into alignment with an Annual Wage Increase, internal service cost changes, and the removal of one-time items added in prior year budgets. In addition, the proposed budget reduces the total budget for the Legislative Department by 5% in response to declining General Fund revenues due to COVID-19.

## Incremental Budget Changes

### Legislative Department

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>17,818,425</b>	<b>100.50</b>
Adjustment for One-Time Budget Changes	(300,712)	-
Citywide Adjustments for Standard Cost Changes	1,013,939	-
Baseline Adjustments for Personnel Costs	380,053	-
<b>Proposed Operating</b>		
5% General Fund Reduction	(879,921)	-
<b>Total Incremental Changes</b>	<b>\$213,359</b>	<b>-</b>
<b>Total 2021 Proposed Budget</b>	<b>\$18,031,784</b>	<b>100.50</b>

## Description of Incremental Budget Changes

### Adjustment for One-Time Budget Changes

Expenditures \$(300,712)

This item includes budget adjustments for one-time changes in the 2020 Adopted Budget:

- (\$120,000) for an analysis of the Law Enforcement Assisted Diversion (LEAD) Program added in 2020 Council Budget Action LEG-7-A-1;
- (\$100,000) to study creation of an Infant/Parent Room added in 2020 Council Budget Action LEG-5-A-1;
- (\$40,712) to remove funding added by Council in the 2019-2020 Adopted Budget for criminal legal system planning; and
- (\$40,000) to align with a Memorandum of Agreement with the Law Department for a Code Reviser

### Citywide Adjustments for Standard Cost Changes

Expenditures \$1,013,939

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the



## Legislative Department

department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Baseline Adjustments for Personnel Costs

Expenditures \$380,053

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022.

### Proposed Operating

#### 5% General Fund Reduction

Expenditures \$(879,921)

This item reduces the Legislative Department's budget by 5% to help mitigate losses in the General Fund due to the COVID-19 pandemic.

## Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>LEG - BO-LG-G1000 - Legislative Department</b>			
00100 - General Fund	12,847,102	14,040,886	13,335,550
<b>Total for BSL: BO-LG-G1000</b>	<b>12,847,102</b>	<b>14,040,886</b>	<b>13,335,550</b>
<b>LEG - BO-LG-G2000 - Leadership and Administration</b>			
00100 - General Fund	3,787,675	3,777,539	4,696,234
<b>Total for BSL: BO-LG-G2000</b>	<b>3,787,675</b>	<b>3,777,539</b>	<b>4,696,234</b>
<b>Department Total</b>	<b>16,634,777</b>	<b>17,818,425</b>	<b>18,031,784</b>
<b>Department Full-Time Equivalents Total*</b>	<b>100.50</b>	<b>100.50</b>	<b>100.50</b>

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

## Budget Summary by Fund Legislative Department

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	16,634,777	17,818,425	18,031,784
<b>Budget Totals for LEG</b>	<b>16,634,777</b>	<b>17,818,425</b>	<b>18,031,784</b>

## Legislative Department

### Appropriations by Budget Summary Level and Program

#### **LEG - BO-LG-G1000 - Legislative Department**

The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Central Staff	3,373,709	3,995,483	3,560,685
City Clerk	3,703,148	3,924,261	3,821,245
City Council	5,770,245	6,121,142	5,953,620
<b>Total</b>	<b>12,847,102</b>	<b>14,040,886</b>	<b>13,335,550</b>
Full-time Equivalents Total*	95.50	95.50	95.50

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

The following information summarizes the programs in Legislative Department Budget Summary Level:

#### **Central Staff**

The purpose of the Central Staff Program is to provide high-quality, objective research and analysis to the Council and its individual members on a variety of policy and budget issues, as well as consultant contract services for the Legislative department.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Central Staff	3,373,709	3,995,483	3,560,685
Full Time Equivalents Total	19.00	19.00	19.00

#### **City Clerk**

The purpose of the City Clerk Program is to support and facilitate the City's legislative process in compliance with the Open Public Meetings Act; manage the City's Records Management Program and ensure public access to the City's records; preserve the City's official and historical records in compliance with the Public Records Acts; manage the City's Boards and Commissions Registry; serve as the City's ex officio elections officer; and provide information technology, administrative and operational support to the Legislative Department.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City Clerk	3,703,148	3,924,261	3,821,245
Full Time Equivalents Total	27.50	27.50	27.50

# Legislative Department

## City Council

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be transparent, effective and accountable, as well as to promote diversity and health of all neighborhoods. This program consists of the nine Councilmembers, their Legislative Assistants and the Communications staff.

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
City Council	5,770,245	6,121,142	5,953,620
Full Time Equivalents Total	49.00	49.00	49.00

### **LEG - BO-LG-G2000 - Leadership and Administration**

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

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,735,431	2,513,454	2,897,642
Departmental Indirect Costs	1,052,243	1,264,085	1,798,592
<b>Total</b>	<b>3,787,675</b>	<b>3,777,539</b>	<b>4,696,234</b>
Full-time Equivalents Total*	5.00	5.00	5.00

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

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

### **Citywide Indirect Costs**

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

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Citywide Indirect Costs	2,735,431	2,513,454	2,897,642

### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

## Legislative Department

<b>Expenditures/FTE</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Departmental Indirect Costs	1,052,243	1,264,085	1,798,592
Full Time Equivalents Total	5.00	5.00	5.00

# Office of the Mayor

Jenny A. Durkan, Mayor

(206) 684-4000

<http://www.seattle.gov/mayor/>

## Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Department Support</b>			
General Fund Support	6,898,240	7,706,715	7,440,359
<b>Total Operations</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>
<b>Total Appropriations</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>
Full-Time Equivalents Total*	37.50	39.50	39.50

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

## Budget Overview

The 2021 Proposed Budget decreases the Office of the Mayor's budget by \$266,356. The office's personnel budget is reduced by \$244,500, and revenue is gained by the Mayor donating her salary to the City. The rest of the change is related to Citywide changes and personnel costs.

## Incremental Budget Changes

### Office of the Mayor

	2021 Budget	FTE
<b>Total 2020 Adopted Budget</b>	<b>7,706,715</b>	<b>39.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(76,307)	-

## Office of the Mayor

Baseline Adjustments for Personnel Costs	52,484	-
<b>Proposed Operating</b>		
5% Reduction in General Fund reliance in the Mayor's Office budget	(242,533)	-
<b>Total Incremental Changes</b>	<b>\$(266,356)</b>	-
<b>Total 2021 Proposed Budget</b>	<b>\$7,440,359</b>	<b>39.50</b>

## Description of Incremental Budget Changes

### Baseline

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(76,307)

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

#### **Baseline Adjustments for Personnel Costs**

Expenditures \$52,484

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

### Proposed Operating

#### **5% Reduction in General Fund reliance in the Mayor's Office budget**

Expenditures \$(242,533)

Revenues \$142,803

In response to adverse economic impacts from the COVID-19 pandemic, the City requested departments to reduce their reliance on General Fund resources in order to preserve critical public funding. The Mayor's Office met the 5% reduction target with the Mayor donating back her salary to the City, and reducing the office's personnel budget by \$242,500.

## Office of the Mayor

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Proposed
<b>Appropriations</b>			
<b>MO - BO-MA-X1A00 - Office of the Mayor</b>			
00100 - General Fund	6,898,240	7,706,715	7,440,359
<b>Total for BSL: BO-MA-X1A00</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>
<b>Department Total</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>
<b>Department Full-Time Equivalents Total*</b>	<b>37.50</b>	<b>39.50</b>	<b>39.50</b>

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

### Budget Summary by Fund Office of the Mayor

	2019 Actuals	2020 Adopted	2021 Proposed
00100 - General Fund	6,898,240	7,706,715	7,440,359
<b>Budget Totals for MO</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>

### Appropriations by Budget Summary Level and Program

#### MO - BO-MA-X1A00 - Office of the Mayor

The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Proposed</b>
Office of the Mayor	6,898,240	7,706,715	7,440,359
<b>Total</b>	<b>6,898,240</b>	<b>7,706,715</b>	<b>7,440,359</b>
Full-time Equivalents Total*	37.50	39.50	39.50

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





## **Summary of Position and Full-Time Equivalent (FTE) Changes by Department**

The following tables provide a summary of total position and FTE changes by department for 2021 and 2022. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

## Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)
Department	2020 Adopted Total	2021 Proposed Changes	2021 Proposed Budget	2022 Proposed Changes
911 Call Center	0	142	142	0
City Budget Office	36	0	36	0
Civil Service Commissions	2	0	2	0
Community Police Commission	9	0	9	0
Department of Construction and Inspections	429	1	430	0
Department of Education and Early Learning	111	0	111	0
Department of Neighborhoods	66	(3)	63	0
Department of Parks and Recreation	1,012	(1)	1,011	0
Employees' Retirement System	23	5	28	0
Ethics and Elections Commission	9	0	9	0
Finance and Administrative Services	610	13	623	0
Human Services Department	393	(1)	392	0
Law Department	209	(5)	204	0
Legislative Department	101	0	101	0
Office for Civil Rights	35	1	36	0
Office of Arts and Cultural Affairs	41	0	41	0
Office of Economic Development	37	(3)	34	0
Office of Emergency Management	0	15	15	0
Office of Hearing Examiner	5	0	5	0
Office of Housing	47	0	47	0
Office of Immigrant and Refugee Affairs	10	0	10	0
Office of Intergovernmental Relations	10	(1)	9	0
Office of Labor Standards	28	2	30	0
Office of Planning and Community Development	46	(4)	42	0
Office of Sustainability and Environment	35	0	35	0
Office of the City Auditor	10	0	10	0
Office of the Employee Ombud	5	(1)	4	0
Office of the Inspector General	13	2	15	0
Office of the Mayor	40	0	40	0
Seattle Center	237	(10)	227	0
Seattle City Light	1,799	0	1,799	0
Seattle Department of Human Resources	163	(1)	162	0
Seattle Department of Transportation	960	121	1,081	0
Seattle Fire Department	1,190	0	1,190	0
Seattle Information Technology	705	(30)	675	0
Seattle Municipal Court	226	(10)	216	0
Seattle Police Department	2,200	(335)	1,865	0
Seattle Public Utilities	1,441	7	1,448	0
<b>Total Budgeted Positions</b>	<b>12,293</b>	<b>(96)</b>	<b>12,197</b>	<b>0</b>
Seattle Firefighters' Pension Fund	4		4	
Seattle Police Relief and Pension Fund	3		3	
Seattle Public Library	664		664	
<b>Total Citywide Positions</b>	<b>12,964</b>	<b>(96)</b>	<b>12,868</b>	<b>0</b>

**Notes**

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

## Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)
Department	2020 Adopted Total	2021 Proposed Changes	2021 Proposed Budget	2022 Proposed Changes
911 Call Center	0.00	142.00	142.00	0.00
City Budget Office	36.00	0.00	36.00	0.00
Civil Service Commissions	2.00	0.00	2.00	0.00
Community Police Commission	9.00	0.00	9.00	0.00
Department of Construction and Inspections	428.50	1.00	429.50	0.00
Department of Education and Early Learning	110.50	0.00	110.50	0.00
Department of Neighborhoods	65.00	(2.00)	63.00	0.00
Department of Parks and Recreation	939.68	(1.00)	938.68	0.00
Employees' Retirement System	23.00	5.00	28.00	0.00
Ethics and Elections Commission	7.40	0.00	7.40	0.00
Finance and Administrative Services	610.00	13.00	623.00	0.00
Human Services Department	385.75	(1.00)	384.75	0.00
Law Department	206.10	(4.50)	201.60	0.00
Legislative Department	100.50	0.00	100.50	0.00
Office for Civil Rights	35.00	0.50	35.50	0.00
Office of Arts and Cultural Affairs	39.09	0.00	39.09	0.00
Office of Economic Development	37.00	(3.00)	34.00	0.00
Office of Emergency Management	0.00	15.00	15.00	0.00
Office of Hearing Examiner	5.00	0.00	5.00	0.00
Office of Housing	46.00	0.00	46.00	0.00
Office of Immigrant and Refugee Affairs	9.50	0.00	9.50	0.00
Office of Intergovernmental Relations	10.00	(1.00)	9.00	0.00
Office of Labor Standards	28.00	2.00	30.00	0.00
Office of Planning and Community Development	45.00	(4.00)	41.00	0.00
Office of Sustainability and Environment	29.50	0.00	29.50	0.00
Office of the City Auditor	10.00	0.00	10.00	0.00
Office of the Employee Ombud	5.00	(1.00)	4.00	0.00
Office of the Inspector General	13.00	2.00	15.00	0.00
Office of the Mayor	39.50	0.00	39.50	0.00
Seattle Center	225.23	(8.80)	216.43	0.00
Seattle City Light	1,792.80	0.00	1,792.80	0.00
Seattle Department of Human Resources	114.50	(3.00)	111.50	0.00
Seattle Department of Transportation	958.00	121.00	1,079.00	0.00
Seattle Fire Department	1,168.55	1.80	1,170.35	0.00
Seattle Information Technology	701.10	(29.00)	672.10	0.00
Seattle Municipal Court	215.10	(9.25)	205.85	0.00
Seattle Police Department	2,187.35	(334.30)	1,853.05	0.00
Seattle Public Utilities	1,433.30	7.00	1,440.30	0.00
<b>Total Budgeted FTEs</b>	<b>12,070.95</b>	<b>(91.55)</b>	<b>11,979.40</b>	<b>0.00</b>
Seattle Firefighters' Pension Fund	4.00		4.00	
Seattle Police Relief and Pension Fund	3.00		3.00	
Seattle Public Library	556.10		556.10	
<b>Total Citywide FTEs</b>	<b>12,634.05</b>	<b>(91.55)</b>	<b>12,542.50</b>	<b>0.00</b>

**Notes**

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



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General Fund (00100)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	71,750	79,017	138,164	18,071	31,941	63,590	100,663
Technical Adjustments	5,670	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	<b>77,420</b>	<b>79,017</b>	<b>138,164</b>	<b>18,071</b>	<b>31,941</b>	<b>63,590</b>	<b>100,663</b>
<b>Sources of Funds</b>							
Property Tax	320,736	345,085	340,894	354,041	359,450	371,469	373,539
Sales Tax	291,961	298,842	231,103	237,008	256,508	273,359	284,944
Business and Occupation Tax	302,682	296,939	243,788	256,339	275,288	292,991	307,261
Utility Tax	214,112	221,915	207,488	209,660	224,682	234,873	244,622
Other Taxes	55,521	24,104	12,466	17,016	12,373	12,990	13,331
Transportation Network Company Tax	0	9,655	0	5,022	11,491	12,334	12,719
Parking Meters	41,032	43,078	14,259	27,110	38,052	41,399	41,623
Court Fines and Forfeitures	61,854	27,127	43,800	49,925	52,907	55,213	55,889
Revenue from Other Public Entities	16,134	15,080	13,100	15,693	15,550	15,550	15,550
Service Charges & Reimbursements	32,407	26,024	7,472	11,455	12,733	12,735	12,735
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	17,387	50,431	3,656	73,020	0	0	0
Licenses, Permits, Interest Income and Other	71,890	46,160	65,013	64,464	70,790	73,574	74,563
Grants	15,573	9,214	12,268	13,340	12,198	12,303	12,303
Property Sale	0	66,500	66,500	0	0	0	0
Payroll Tax	0	0	0	214,284	233,911	250,524	265,096
Council Changes	0	2,533	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's	0	0	25,009	0	0	0	0
Revenues from Current Year legislated ordinances <sup>(1)</sup>	0	0	186,819	0	0	0	0
<i>Source of Funds Total</i>	<b>1,441,289</b>	<b>1,482,686</b>	<b>1,473,635</b>	<b>1,548,377</b>	<b>1,575,933</b>	<b>1,659,315</b>	<b>1,714,175</b>
<b>Expenditures <sup>(2) (3)</sup></b>							
Arts, Culture & Recreation	(169,720)	(178,983)	(178,983)	(114,092)	(118,650)	(126,576)	(134,090)
Education & Human Services	(138,538)	(155,374)	(155,374)	(159,815)	(149,577)	(150,087)	(150,928)
Livable & Inclusive Communities	(61,828)	(85,415)	(85,415)	(58,083)	(51,839)	(52,610)	(53,591)
Public Safety	(739,148)	(750,910)	(750,910)	(703,721)	(714,223)	(757,140)	(776,155)
Utilities, Transportation & Environment	(63,297)	(67,339)	(67,339)	(87,132)	(85,611)	(95,975)	(100,168)
Administration	(202,617)	(259,080)	(259,080)	(411,664)	(401,215)	(406,167)	(409,393)
Emergency Fund Contribution <sup>(4)</sup>	(1,707)	(1,922)	(1,922)	0	(11,185)	(15,355)	(5,902)
Revenue Stabilization Fund Contribution <sup>(4)</sup>	(3,689)	(3,007)	(3,007)	0	(11,982)	(18,331)	(10,703)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's	0	0	(17,307)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's	0	0	(25,729)	0	0	0	0
2020 Supplemental Changes <sup>(1)</sup>	0	0	(48,663)	0	0	0	0
<i>Total Expenditures</i>	<b>(1,380,544)</b>	<b>(1,502,030)</b>	<b>(1,593,729)</b>	<b>(1,534,507)</b>	<b>(1,544,283)</b>	<b>(1,622,242)</b>	<b>(1,640,932)</b>
<i>Ending Fund Balance</i>	<b>138,164</b>	<b>59,672</b>	<b>18,071</b>	<b>31,941</b>	<b>63,590</b>	<b>100,663</b>	<b>173,906</b>
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(17,307)						
2019 Grant/Svc Contract/Capital CFD Revenues	25,009						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(25,729)						
Legislated Fwd (incl EDI), AWI	(50,658)						
<b>Planning Reserves</b>							
AWI Reserves	0	(40,599)	(4,159)	(15,220)	(45,844)	(81,505)	(153,228)
State Leave Benefit Reserves	0	(9,299)	(2,105)	(6,586)	(6,405)	(6,532)	(6,768)
Other Planning Reserves	(8,776)	(9,762)	(4,127)	(10,057)	(11,342)	(12,627)	(13,912)
<i>Total Reserves</i>	<b>(77,461)</b>	<b>(59,660)</b>	<b>(10,391)</b>	<b>(31,863)</b>	<b>(63,591)</b>	<b>(100,664)</b>	<b>(173,907)</b>
<i>Ending Unreserved Fund Balance</i>	<b>60,703</b>	<b>12</b>	<b>7,680</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>(1)</sup> "Revenues from Current Year legislated ordinances" and "2020 Supplemental Changes" include the following Council Bills: 119820 "CBO 2019 Carryforward", 119859 "OSE Heating Oil Tax Amendment", 119757 "CBO Small Business Supplemental", 119760 "CBO Small Business Supplemental 2", 119764 "CBO Food Voucher Supplemental", 119783 "CBO Emergency Supplemental No. 1", 119816 "CBO 2020 Commerce Grant", 119818 "CBO Q2 Supplemental", and 119824 "CBO 2020 Federal CRF Funds". CB 119825 (Ord 126148) is not included due to the timing of the 9/22/2020 veto override, which occurred after the finalization of the 2021 Proposed Budget. Additionally, "2020 Supplemental Changes" includes assumptions about future legislation, including the 3rd and 4th Quarter supplementals, Joint COVID Relief, and 2020 Balancing actions planned in lieu of CB 119825.

<sup>(2)</sup> 2019 Actual and 2020 Adopted expenditures have been recast to reflect a realignment of department groupings as displayed in the 2021 Proposed budget book. For departments that receive General Fund (GF) transfers from Finance General (FG), the GF amount is shown in the department receiving the transfer instead of FG. These departments include: the Office of Labor Standards, Firefighters' Pension, Police Pension, Seattle Public Library and Finance & Administrative Services.

<sup>(3)</sup> 2023 and 2024 expenditures reflect 2.3% and 2.0% inflation of labor costs, respectively. Expenditures relevant only to 2021 or 2022 are removed.

<sup>(4)</sup> Emergency and Revenue Stabilization Fund contributions would normally roll up under "Administration" but are called out separately for visibility.

Judgment/Claims Fund (00126)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	8,454	54	8,612	10,612	10,612	11,570	13,838
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	8,454	54	8,612	10,612	10,612	11,570	13,838
<b>Sources of Funds</b>							
Legal Service Fees	495	0	0	0	0	0	0
City Litigation Recoveries	13	7,782	7,782	7,782	7,937	8,096	8,258
Other Judgments & Settlements	13,862	20,438	20,438	19,788	21,142	23,345	23,812
Miscellaneous Revs-Other Rev	0	0	0	0	0	0	0
Operating Transfers In	5,000	0	0	0	0	0	0
<i>Source of Funds Total</i>	19,370	28,220	28,220	27,570	29,079	31,441	32,070
<b>Expenditures</b>							
Judgment & Claims Claims	(7,205)	(3,524)	(3,524)	(3,524)	(3,595)	(3,685)	(3,777)
Judgment & Claims Litigation	(10,671)	(23,487)	(21,487)	(22,837)	(23,293)	(24,225)	(25,194)
Judgment & Claims General	0	(88)	(88)	(88)	(90)	(92)	(95)
Judgment & Claims Police Action	(1,335)	(1,121)	(1,121)	(1,121)	(1,143)	(1,172)	(1,201)
<i>Total Expenditures</i>	(19,211)	(28,220)	(26,220)	(27,570)	(28,121)	(29,174)	(30,267)
<i>Ending Fund Balance</i>	8,612	54	10,612	10,612	11,570	13,838	15,642
<i>Ending Unreserved Fund Balance</i>	8,612	54	10,612	10,612	11,570	13,838	15,642

NOTES:

Revenue from 'Other Judgments and Settlements' increases to a 80% confidence level in 2022 and 90% in 2023.

Expenditures in 'Litigation' increase for 4% in 2023 and 2024 to account for an increase in future settlements and judgments.



Sweetened Beverage Tax Fund (00155)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	11,036	4,018	17,194	103	118	1,328	4,343
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	11,036	4,018	17,194	103	118	1,328	4,343
<b>Sources of Funds</b>							
Sweetened Beverage Tax	24,173	24,329	15,367	20,772	21,812	23,970	24,329
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0
<i>Source of Funds Total</i>	24,173	24,329	15,367	20,772	21,812	23,970	24,329
<b>Expenditures</b>							
Office of City Auditor	(570)	(500)	(500)	(500)	0	0	0
Office of Sustainability & Environment	(5,180)	(6,719)	(6,719)	(5,930)	(6,048)	(6,169)	(6,293)
Department of Education and Early Learning	(6,122)	(9,240)	(9,240)	(7,808)	(6,434)	(6,563)	(6,694)
Human Services Department	(5,993)	(5,885)	(5,885)	(4,743)	(4,838)	(4,935)	(5,033)
Department of Parks and Recreation	(150)	(600)	(600)	(303)	(309)	(315)	(321)
Department of Neighborhoods	0	(3,225)	(3,225)	(1,473)	(2,973)	(2,973)	(2,973)
Finance General (Worker Retraining)		(500)					
<b>Budget Adjustments</b>							
Office of City Auditor			(450)				
Office of Sustainability & Environment			(5,149)				
Department of Education and Early Learning			(5,115)				
Human Services Department			787				
Department of Parks and Recreation			413				
Department of Neighborhoods			3,225				
Finance General - Worker Retraining							
<i>Total Expenditures</i>	(18,015)	(26,668)	(32,458)	(20,757)	(20,602)	(20,955)	(21,314)
<i>Ending Fund Balance</i>	17,194	1,679	103	118	1,328	4,343	7,357
<b>Financial Reserves</b>							
Auditor (ENC)	(450)						
Office of Sustainability & Environment (ENC)	(205)						
Office of Sustainability & Environment (CFD)	(400)						
Department of Education and Early Learning (ENC)	(6,101)						
Department of Education and Early Learning (CFD)	(595)						
Human Services Department (ENC)	(367)						
Human Services Department (CFD)	0						
Finance General - Worker Retraining (CFD)	(1,000)						
2019 Grant/Svc Contract/Capital CFD Revenues	0						
2019 Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Worker Retraining Requirement	0	0	0	0	(1,500)	(1,500)	(1,500)
Revenue Stabilization Reserve <sup>2</sup>	0	(2,000)	0	0	0	(2,000)	(2,000)
<i>Total Reserves</i>	(9,118)	(2,000)	0	0	(1,500)	(3,500)	(3,500)
<i>Ending Unreserved Fund Balance</i>	8,076	(321)	103	118	(172)	843	3,857

<sup>1</sup>In 2018-2019, the Sweetened Beverage Tax was deposited in the General Fund and recorded as a Funding Source. City departments hold expenditure authority in the General Fund through 2019. In 2020, per Ordinance 125886, all SBT revenues and appropriations have moved to a new Sweetened Beverage Tax Fund.

<sup>2</sup>2022-2024 expenditure projections are net one-time 2021 expenditures and assume across-the-board 2% growth. Direct benefit investments and grant funds are not automatically adjusted for inflation.

<sup>3</sup>The Sweetened Beverage Tax ordinance calls for "up to" \$1.5 million to be set aside for worker retraining by 2022. An allocation for this amount is shown as a planning reserve starting in 2022.

<sup>4</sup>Reserve targets may exceed projected fund balance due to underspend assumptions.

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	22,259	3,960	14,296	4,408	4,854	4,949	5,047
Technical Adjustments	(2,093)	0					
<i>Revised Beginning Fund Balance</i>	20,166	3,960	14,296	4,408	4,854	4,949	5,047
<b>Sources of Funds</b>							
Street Vacation Fees		6,865	8,685	2,515	0	0	0
State Grants	350	0	0	0	0	0	0
Federal Grants	641	0	169	0	0	0	0
Investment Earnings	3,748	2,200	1,200	1,050	1,400	1,400	1,400
Miscellaneous Revenues	20	150	150	150	153	156	159
<i>Source of Funds Total</i>	4,759	9,215	10,204	3,715	1,553	1,556	1,559
<b>Expenditures</b>							
Debt Service Payments	(2,854)	(2,634)	(2,634)	(3,032)	(1,216)	(1,211)	(1,077)
Capital Project Spending	(7,667)	(444)	(614)	(95)	(97)	(99)	(101)
Tenant Relocation Assistance - Admin costs	(107)	(142)	(142)	(142)	(144)	(148)	(152)
Support to Operating Departments	0	(4,550)	(6,613)	0	0	0	0
Transfer to General Fund	0	(2,242)	(2,242)	0	0	0	0
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital CFD's			(7,848)	0	0	0	0
2020 Supplemental Changes			0	0	0	0	0
<i>Total Expenditures</i>	(10,628)	(10,012)	(20,093)	(3,269)	(1,458)	(1,458)	(1,329)
<i>Ending Fund Balance</i>	14,296	3,163	4,408	4,854	4,949	5,047	5,277
<b>Financial Reserves</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's	(8,606)						
<b>Planning Reserves</b>							
King County Levy - Unallocated	(623)	(623)	(623)	(623)	(623)	(623)	(623)
Parks Settlement Reserve	(440)	(440)	(440)	(440)	(440)	(440)	(440)
WaterFront LID Reserve - City's Share	(2,100)	(2,100)	0	0	0	0	0
Waterfront Pier 58 Reserve			(3,345)	(3,791)	(3,791)	(3,791)	(3,791)
<i>Total Reserves</i>	(11,769)	(3,163)	(4,408)	(4,854)	(4,854)	(4,854)	(4,854)
<i>Ending Unreserved Fund Balance</i>	2,527	()	()	()	95	193	423

Revenue Stabilization Fund (00166)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	50,224	57,764	57,764	31,742	6,042	18,546	36,957
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	50,224	57,764	57,764	31,742	6,042	18,546	36,957
<b><u>Sources of Funds</u></b>							
General Fund Contributions	7,540	3,007	3,007	0	12,504	18,411	10,746
<i>Source of Funds Total</i>	7,540	3,007	3,007	0	12,504	18,411	10,746
<b><u>Expenditures</u></b>							
Transfer to General Fund	0	0	0	(25,700)	0	0	0
<b><u>Budget Adjustments</u></b>							
2020 Supplemental Changes			(29,030)	0	0	0	0
<i>Total Expenditures</i>	0	0	(29,030)	(25,700)	0	0	0
<i>Ending Fund Balance</i>	57,764	60,772	31,742	6,042	18,546	36,957	47,704
<i>Ending Unreserved Fund Balance</i>	57,764	60,772	31,742	6,042	18,546	36,957	47,704

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	266	-	2,165	1,427	427	469	533
<i>Revised Beginning Fund Balance</i>	266	-	2,165	1,427	427	469	533
<b>Revenues</b>							
General Fund Transfer*	7,907	6,865	6,604	6,226	7,371	7,518	7,669
Investment Earnings	-	-	-	-	-	-	-
<i>Source of Funds Total</i>	7,907	6,865	6,604	6,226	7,371	7,518	7,669
<b>Expenditures</b>							
Office of Labor Standards	(4,584)	(4,765)	(4,765)	(5,126)	(5,029)	(5,155)	(5,284)
Community Outreach and Education Fund Contracts	(1,328)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Business Outreach and Education Fund Contracts	(97)	(600)	(600)	(600)	(800)	(800)	(800)
Encumbrance Carryforwards	-	-	(639)	-	-	-	-
AWI Carryforwards	-	-	(99)	-	-	-	-
2020 Mid-year Reductions	-	-	261	-	-	-	-
<i>Total Expenditures</i>	(6,008)	(6,865)	(7,342)	(7,226)	(7,329)	(7,455)	(7,584)
<i>Ending Fund Balance</i>	2,165	-	1,427	427	469	533	618
<b>Financial Reserves</b>							
2019 Encumbrance Carryforwards	(639)	-	-	-	-	-	-
2019 AWI Carryforwards	(99)	-	-	-	-	-	-
<i>Total Reserves</i>	(738)	-	-	-	-	-	-
<i>Ending Unreserved Fund Balance</i>	1,427	-	1,427	427	469	533	618

\*The 2021 Budget includes a one-time use of Fund balance of \$1,000,000 in lieu of General Fund transfer. The 2022 projection assumes that the General Fund transfer of

Cable Television Franchise Subfund (10101)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	1,096	0	(22)	768	741	525	(241)
Technical Adjustments	24	0					
<i>Beginning Unreserved Fund Balance</i>	1,120	0	(22)	768	741	525	(241)
<b>Sources of Funds</b>							
Franchise Fees <sup>1</sup>	7,123	6,732	6,759	6,550	6,146	5,767	5,411
PEG Support Fees	648	611	590	572	537	504	473
Misc. Revenues/Rebates <sup>2</sup>	127	0	15	0	0	0	0
Interest Earnings	(14)	0	22	22	20	20	0
2018 True Up <sup>3</sup>	533	0	0	0	0	0	0
2019 True Up <sup>3</sup>	0	0	593	0	0	0	0
2020 True Up <sup>3</sup>	0	0	797	0	0	0	0
Interfund Loan <sup>4</sup>	600	0	700	0	0	0	0
<i>Source of Funds Total</i>	9,017	7,343	9,475	7,144	6,703	6,291	5,884
<b>Expenditures</b>							
Leadership & Administration BSL	(1,256)	0	0	0	0	0	0
Engineering & Operations BSL	0	0	0	0	0	0	0
Digital Engagement BSL	(6,823)	0	0	0	0	0	0
Security, Risk & Compliance BSL	0	0	0	0	0	0	0
Applications Services BSL	(888)	0	0	0	0	0	0
Capital Improvement Projects BSL	(503)	0	0	0	0	0	0
Client Services Management BSL	0	0	0	0	0	0	0
IT Initiatives BSL	(47)	0	0	0	0	0	0
One-Time/Special Projects	0	0	0	0	0	0	0
Support to Library Digital Equity	(642)	0	0	0	0	0	0
<b>2020 Reorg BSLs</b>							
Leadership and Administration BSL	0	(1,005)	(1,005)	(953)	(985)	(1,005)	(1,025)
Technology Infrastructure BSL	0	(2)	(2)	0	0	0	0
Frontline Services & Workplace BSL	0	(5,009)	(5,009)	(5,527)	(5,228)	(5,333)	(5,439)
Digital Security & Risk BSL	0	0	0	0	0	0	0
Applications BSL	0	(717)	(717)	(298)	(302)	(308)	(314)
Capital Improvement Projects BSL	0	(385)	(385)	(337)	(345)	(352)	(359)
Client Solutions BSL	0	(225)	(225)	(57)	(58)	(59)	(60)
Interfund Loan Payback <sup>5</sup>	0	682	(1,341)	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Grant/Svc Contract/Capital CFD's				0	0	0	0
2020 Supplemental Changes				0	0	0	0
<i>Total Expenditures</i>	(10,159)	(6,661)	(8,685)	(7,171)	(6,919)	(7,057)	(7,198)
<i>Ending Fund Balance</i>	(22)	682	768	741	525	(241)	(1,556)
<b>Planning Reserves</b>							
Interfund Loan Payback	0	(682)	0	0	0	0	0
<i>Total Reserves</i>	0	(682)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	(22)	0	768	741	525	(241)	(1,556)

**Assumptions:**

<sup>1</sup>Revenue projections reflect a continuing decline in Franchise Fee and associated PEG revenues and assumes CenturyLink franchise fee or PEG revenues end after 2020.

<sup>2</sup>Revenues came from Comcast grants for the Digital Equity Initiative in FY 2016-2019. 2019 includes \$40,000 for one-time fees for CenturyLink "Center closure fee" related to closing CenturyLink's Seattle Service Center. 2019 is the final year for all of these funds.

<sup>3</sup>This represents the transfer from ITD Fund 50410. The refunds from FY 2018 and 2019 are the final numbers. The refund shown for FY 2020 is preliminary, based on planned underspending.

<sup>4</sup>The Cable Fund borrowed \$600,000 from Fund 50410 effective at year-end 2019 and another \$700,000 at the beginning of 2020. The interfund loan funds are not true revenue.

<sup>5</sup>Repayment of the loan from Fund 50410 is planned for year-end 2020.

Emergency Fund (10102)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	63,245	64,952	64,952	47,110	60	11,775	27,089
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	63,245	64,952	64,952	47,110	60	11,775	27,089
<b><u>Sources of Funds</u></b>							
General Fund Contributions	1,707	1,922	1,922	0	11,715	15,313	5,901
<i>Source of Funds Total</i>	1,707	1,922	1,922	0	11,715	15,313	5,901
<b><u>Expenditures</u></b>							
Transfer to General Fund	0	0	0	(47,050)	0	0	0
<b><u>Budget Adjustments</u></b>							
2020 Supplemental Changes			(19,764)	0	0	0	0
<i>Total Expenditures</i>	0	0	(19,764)	(47,050)	0	0	0
<i>Ending Fund Balance</i>	64,952	66,875	47,110	60	11,775	27,089	32,990
<i>Ending Unreserved Fund Balance</i>	64,952	66,875	47,110	60	11,775	27,089	32,990

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	6,331	5,292	7,201	5,045	4,912	4,912	4,912
Technical Adjustments							
<i>Revised Beginning Fund Balance</i>	6,331	5,292	7,201	5,045	4,912	4,912	4,912
<b>Sources of Funds</b>							
Department Contributions	22,024	23,580	23,430	23,808	25,094	26,398	27,887
<i>Source of Funds Total</i>	22,024	23,580	23,430	23,808	25,094	26,398	27,887
<b>Expenditures</b>							
Claims	(12,511)	(14,248)	(16,255)	(14,476)	(15,360)	(16,392)	(17,600)
Pension Payout (Rate Funded Departments)	0	(500)	(500)	(500)	(500)	(500)	(500)
Labor & Industries Assessments/Insurance	(4,765)	(5,178)	(5,178)	(4,908)	(5,055)	(5,207)	(5,363)
Administration	(3,878)	(3,653)	(3,653)	(4,057)	(4,179)	(4,299)	(4,423)
<i>Total Expenditures</i>	(21,154)	(23,580)	(25,586)	(23,941)	(25,094)	(26,398)	(27,887)
<i>Ending Fund Balance</i>	7,201	5,292	5,045	4,912	4,912	4,912	4,912
<b>Planning Reserves</b>							
Policy Reserve (25% of Claims)	(3,128)	(3,562)	(4,064)	(3,619)	(3,840)	(4,098)	(4,400)
<i>Total Reserves</i>	(3,128)	(3,562)	(4,064)	(3,619)	(3,840)	(4,098)	(4,400)
<i>Ending Unreserved Fund Balance</i>	4,074	1,730	981	1,293	1,072	814	512

Unemployment Insurance (10111)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	1,196	996	1,062	580	550	520	807
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	1,196	996	1,062	580	550	520	807
<b>Sources of Funds</b>							
Unemployment Compensation Contributions	2,127	2,130	2,130	4,706	2,606	2,467	2,516
Federal Reimbursement			1,850				
<i>Source of Funds Total</i>	2,127	2,130	3,980	4,706	2,606	2,467	2,516
<b>Expenditures</b>							
Claims	(2,232)	(2,100)	(4,414)	(4,706)	(2,606)	(2,150)	(2,204)
Services	(28)	(30)	(48)	(30)	(30)	(30)	(31)
<i>Total Expenditures</i>	(2,261)	(2,130)	(4,462)	(4,736)	(2,636)	(2,180)	(2,235)
<i>Ending Fund Balance</i>	1,062	996	580	550	520	807	1,089
<b>Planning Reserves</b>							
Contingency Reserves	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Total Reserves</i>	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Ending Unreserved Fund Balance</i>	562	496	80	50	20	307	589



Health Care Fund (10112)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	76,931	72,130	85,516	92,265	92,265	92,169	90,096
Technical Adjustments	334	0					
<i>Revised Beginning Fund Balance</i>	77,265	72,130	85,516	92,265	92,265	92,169	90,096
<b>Sources of Funds</b>							
Department Contributions (1)	209,160	225,816	222,316	229,467	246,078	262,073	279,108
Employee Contributions	33,668	29,493	29,493	39,456	40,700	41,514	42,344
Miscellaneous	6,910	6,635	6,635	6,747	6,403	6,563	6,727
<i>Source of Funds Total</i>	249,738	261,944	258,444	275,670	293,181	310,150	328,179
<b>Expenditures</b>							
Healthcare Claims (2) (3)	(239,131)	(257,965)	(245,965)	(272,901)	(290,332)	(309,203)	(329,301)
Professional Services	(2,355)	(5,730)	(5,730)	(2,770)	(2,946)	(3,019)	(3,095)
<i>Total Expenditures</i>	(241,487)	(263,695)	(251,695)	(275,670)	(293,277)	(312,222)	(332,396)
<i>Ending Fund Balance</i>	85,516	70,379	92,265	92,265	92,169	90,096	85,879
<b>Planning Reserves</b>							
Health Care Claims Reserve	(85,516)	(70,379)	(92,265)	(92,265)	(92,169)	(90,096)	(85,879)
<i>Total Reserves</i>	(85,516)	(70,379)	(92,265)	(92,265)	(92,169)	(90,096)	(85,879)
<i>Ending Unreserved Fund Balance</i>	0		0	0	0	0	0

**Footnotes**

(1) 2020 Revised Department Contributions are reduced \$3.5 million to reflect the intention of the Mayor to use City controlled Health Care Fund claims reserve balance to meet these required contributions.

(2) Healthcare claims costs increase at a significantly greater rate than most other costs in our economy. We have assumed 6.5% annual growth for this financial plan in 2023 and 2024. Departmental contributions are assumed to grow at the same rate.

(3) 2020 Revised Healthcare Claims assume an estimated \$12 million decrease. Due to COVID-19 employees are deferring or otherwise not pursuing various procedures or care.

Group Term Life Fund (10113)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	960	989	995	1,013	1,013	1,013	979
Technical Adjustments	12	0					
<i>Revised Beginning Fund Balance</i>	972	989	995	1,013	1,013	1,013	979
<b><u>Sources of Funds</u></b>							
Interest	27	18	18	18	18	18	18
Employee Contributions - GTL & AD&D	3,482	3,572	3,572	3,572	3,572	3,644	3,717
Employee Contributions - LTD	2,207	2,269	2,269	2,269	2,269	2,314	2,361
Department Contributions - GTL	538	550	550	550	550	561	572
Department Contributions - LTD	236	254	254	254	254	259	265
<i>Source of Funds Total</i>	6,489	6,663	6,663	6,663	6,663	6,797	6,933
<b><u>Expenditures</u></b>							
GTL - Group Term Life Ins. & ADD	(4,019)	(4,123)	(4,123)	(4,140)	(4,140)	(4,244)	(4,350)
LTD - long Term Disability	(2,448)	(2,523)	(2,523)	(2,523)	(2,523)	(2,586)	(2,651)
<i>Total Expenditures</i>	(6,466)	(6,646)	(6,646)	(6,663)	(6,663)	(6,830)	(7,001)
<i>Ending Fund Balance</i>	995	1,007	1,013	1,013	1,013	979	911
<b><u>Planning Reserves</u></b>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	995	1,007	1,013	1,013	1,013	979	911

Park and Recreation Fund (10200)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	9,572	6,369	23,587	6,265	6,344	5,513	3,752
Technical Adjustments	(292)	0					
<i>Revised Beginning Fund Balance</i>	9,280	6,369	23,587	6,265	6,344	5,513	3,752
<b>Sources of Funds</b>							
Athletic Facility Fees	3,272	4,038	4,038	2,198	4,038	4,038	4,038
Building/Oth Space Rent	0	72	72	72	72	72	72
Concession Proceeds	147	80	80	80	80	80	80
Exhibit Admission Charges	58	569	569	569	569	569	569
General Government-Other Rev	20,304	4,024	4,024	2,524	2,524	2,524	2,524
Lt Space/Facilities Leases	3,215	1,006	1,006	669	1,026	1,047	1,067
Miscellaneous Revs-Other Rev	(2,493)	891	891	857	891	891	891
Other Private Contrib & Dons	204	8,775	8,775	452	452	452	452
Other Rents & Use Charges	1,209	798	798	747	798	798	798
Parking Fees	77	79	79	40	79	79	79
Recoveries	3,424	1,076	1,076	1,076	1,076	1,076	1,076
Recreation Education Fees	3,313	4,288	4,288	1,628	4,288	4,288	4,288
Recreation Activities Fees	12,497	12,644	12,644	12,916	12,644	12,644	12,644
Recreation Admission Fees	2,365	2,449	2,449	725	2,449	2,449	2,449
Recreation Shared Revs Arc	661	1,013	1,013	384	1,013	1,013	1,013
Resource Recovery Rev	53	3,326	3,326	2,990	3,326	3,326	3,326
Sales Of Merchandise	0	27	27	13	27	27	27
St Space Facilities Rentals	5,327	4,957	4,957	1,817	5,056	5,157	5,260
Community Dev Block Grant	611	1,508	1,508	808	808	808	808
Capital Contributions	0	0	0	1,005	0	0	0
COVID-19 Planning Program	0	0	0	6,420	0	0	0
Interest Earned	618	0	0	0	0	0	0
Unrealized Gains/Losses	(334)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Revenues Associated with Capital Carryforward	0	0	13,699	0	0	0	0
Revenues from Grant Carryforward	0	0	98	0	0	0	0
Revenues from Current Year Supplemental Legislation	0	0	6,047	0	0	0	0
Revenues from Current Year Stand-alone Legislation	0	0	70	0	0	0	0
Revenue Changes due to COVID-19 Pandemic	0	0	(19,200)	0	0	0	0
CDBG Administrative Adjustments	0	0	(660)	0	0	0	0
<i>Source of Funds Total</i>	54,530	51,621	51,676	37,990	41,217	41,338	41,463
<b>Expenditures</b>							
Leadership and Administration	(1,443)	(2,280)	(2,280)	(1,995)	(2,297)	(2,354)	(2,413)
Park and Facilities Maintenance	(5,220)	(6,364)	(6,364)	(2,931)	(4,982)	(5,107)	(5,234)
Departmentwide Programs	(2,341)	(2,359)	(2,359)	(7,801)	(8,303)	(8,510)	(8,723)
Parks & Open Space	(3,300)	(1,974)	(1,974)	0	0	0	0
Recreation Facility Programs	(10,147)	(12,225)	(12,225)	(4,297)	(12,001)	(12,301)	(12,608)
Seattle Conservation Corps	(3,232)	(3,430)	(3,430)	0	0	0	0
Golf Course Programs	(11,662)	(12,300)	(12,300)	(12,381)	(12,381)	(12,690)	(13,008)
Zoo and Aquarium Programs	(6)	(104)	(104)	(104)	(104)	(106)	(109)
Building for the Future	(969)	(10,150)	(10,150)	(900)	(900)	(923)	(946)
Debt and Special Funding	(269)	(168)	(168)	(168)	(168)	(172)	(177)
Fix It First	(1,633)	(1,763)	(1,763)	(913)	(913)	(936)	(959)
COVID-19 Planning Program	0	0	0	(6,420)	0	0	0
<b>Budget Adjustments</b>							
2019 Grant Carryforward	0	0	(67)	0	0	0	0
2019 Capital Carryforward	0	0	(16,342)	0	0	0	0
2019 AWI/SPFML Carryforward	0	0	(1,289)	0	0	0	0
Current Year Supplemental Changes	0	0	(17,973)	0	0	0	0
Current Year Stand-alone Legislation	0	0	(70)	0	0	0	0
Changes due to COVID-19 Pandemic	0	0	19,200	0	0	0	0
CDBG Administrative Adjustments	0	0	660	0	0	0	0
<i>Total Expenditures</i>	(40,223)	(53,117)	(68,998)	(37,911)	(42,048)	(43,099)	(44,177)
<i>Ending Fund Balance</i>	23,587	4,873	6,265	6,344	5,513	3,752	1,038
<b>Financial Reserves</b>							
Restricted Fund Balance (Capital Carryforward)	(16,342)	0	0	0	0	0	0
Golf Reserve	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	0	0
Athletic Field Operating Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
SPU Reservoir Use Fees	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Cash Flow Reserve	(2,518)	(2,023)	(2,023)	(2,500)	(2,500)	(2,500)	(2,500)
Encampment Cleanup Reserve		(500)	(500)	0	0	0	0
Tree Remediation Funding Reserve	(350)	(250)	(250)	(150)	(50)	0	0
<i>Total Reserves</i>	(21,310)	(4,873)	(4,873)	(4,750)	(4,650)	(3,600)	(3,600)
<i>Ending Unreserved Fund Balance</i>	2,277	()	1,392	1,594	863	152	(2,562)

**Footnotes for 2021 Proposed Budget**

The 2021 Proposed Budget transfers \$6,420,480 of Park Fund revenues and expenditures into a technical COVID-19 Planning Program; this results in an artificial inflation of SPR's total revenues and expenditures in this financial plan. This technical transfer has been called out in a separate row, allowing the source of funds and BSLs to correctly reflect anticipated revenue losses due to the COVID-19 pandemic and corresponding reductions/underspend in 2021.

The 2021 Proposed Budget renames the Cost Center M&R BSL to Park and Facilities Maintenance, eliminates the Park & Open Space BSL, and moves the Seattle Conservation Corps BSL into Departmentwide Programs.

<sup>3</sup>SPR received \$2,040,000 GF backed by the Coronavirus Relief Fund (CRF) to help fund increased expenses associated with the Social Distance Ambassador program; these funds will offset Park Fund expenditures. This excess appropriation will lapse at year-end.

The outyears of the financial plan do not make any assumptions regarding increases to SPR's fees and charges. Once the City emerges from the Covid-19 pandemic, SPR will assess its fees & charges to consider inflationary and/or other changes.

Move Seattle Levy (10398)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	77,273	68,734	69,631	7,931	1,020	944	970
Technical Adjustments	1,499	-	-	-	-	-	-
<b>Revised Beginning Fund Balance</b>	<b>78,772</b>	<b>68,734</b>	<b>69,631</b>	<b>7,931</b>	<b>1,020</b>	<b>944</b>	<b>970</b>
<b>Sources of Funds</b>							
10398 - Move Seattle Levy Revenue	103,341	104,787	100,297	103,234	106,142	108,359	110,621
<b>Source of Funds Total</b>	<b>103,341</b>	<b>104,787</b>	<b>100,297</b>	<b>103,234</b>	<b>106,142</b>	<b>108,359</b>	<b>110,621</b>
<b>Expenditures</b>							
<u>Safe Routes</u>							
01. Safety Corridors	(4,553)	(3,550)	(4,149)	(2,029)	(2,532)	(1,695)	(1,980)
02. Safe Routes to School	(509)	(800)	(1,106)	-	-	(800)	(800)
03. Markings	(512)	(480)	(1,301)	(1,299)	(1,297)	(492)	(501)
04. Transportation Operations	(3,903)	(3,956)	(6,636)	(8,345)	(8,187)	(4,644)	(4,804)
05. Bicycle Safety	(9,346)	(16,216)	(13,153)	(6,205)	(5,577)	(2,340)	(1,966)
06. Sidewalk Safety Repair	(2,026)	(1,665)	(780)	(3,064)	(3,851)	(1,121)	(199)
07. Curb Ramps & Crossings	(2,835)	(3,350)	(3,407)	(5,072)	(9,169)	(9,195)	(8,563)
08. Neighborhood Street Fund	(2,733)	(763)	(2,360)	(5,081)	(1,011)	(2,334)	(5,916)
09. Arterial Roadway Maintenance	(34,916)	(38,051)	(31,984)	(2,743)	(13,130)	(20,946)	(37,779)
<u>Maintenance &amp; Repair</u>							
10. Paving Spot Improvements	(3,461)	(2,900)	(2,097)	(4,674)	(2,680)	(3,650)	(3,734)
11. Bridge Repair Backlog	(2,678)	(2,778)	(5,252)	(5,189)	(5,188)	(2,855)	(3,912)
12. Bridge Seismic Improvements	(6,197)	(14,189)	(21,584)	(6,480)	(5,205)	(14,204)	(10,966)
13. Bridge Replacement, Fairview	(2,280)	(6,809)	(12,106)	(3,008)	(275)	(30)	(63)
14. Bridge Replacement, Planning & Design	(2,212)	(3,716)	(6,651)	-	0	-	(2,923)
15. Stairway Maintenance	(447)	(530)	(393)	(541)	(551)	(561)	-
16. Tree Planting & Trimming	(2,269)	(2,252)	(3,702)	(5,961)	(5,957)	(2,314)	(2,360)
17. Drainage Partnership, SPU South Park	(520)	(7,300)	(2,279)	(7,137)	-	-	-
<u>Congestion Relief</u>							
Multimodal Improvements (total)	(13,226)	(12,051)	(12,839)	(8,007)	(12,746)	(9,183)	(5,104)
18a. BRT Concept Design	(232)	(219)	(400)	(239)	-	-	-
18b. Roosevelt Multimodal Corridor	(881)	(2,288)	(2,786)	(165)	(134)	-	-
18c. 23rd Avenue Corridor Impr	(4,860)	(1,560)	(738)	-	(0)	-	-
18d. Delridge Multimodal Impr	(1,496)	(3,834)	(3,098)	(1,297)	(2,569)	-	-
18e. Burke-Gilman Trail Ext	(2,266)	(2,000)	(3,375)	(250)	(2,029)	-	-
18f. Fauntleroy Way SW Grn Blvd	(112)	-	(96)	-	-	-	-
18g. Madison Street BRT	(1,742)	-	70	(2,300)	(2,500)	-	(4,918)
18h. Rainier/Jackson MultiMod Corr	(774)	(932)	(799)	(2,088)	(1,886)	-	-
18i. Market / 45th Multimodal Corri	(466)	(721)	(831)	(535)	(984)	(5,508)	(106)
18j. Route 40 Northgate to Downtown	(389)	(495)	(755)	(833)	(1,999)	(3,675)	(80)
18k. Route 48 South Electrification	(8)	-	(32)	-	-	-	-
18l. Route 48 Transit-Plus Multimodal Corridor	-	-	-	(300)	(645)	-	-
19. Traffic Signal Timing Improvements	(1,116)	(1,525)	(4,845)	(7,008)	(6,983)	(2,243)	(3,292)
20. Intelligent Transportation System Improvements	(1,674)	(2,526)	(2,019)	(2,700)	(1,006)	(1,378)	(1,323)
21. Transit Spot Improvements	(1,810)	(2,003)	(2,061)	(1,486)	(3,489)	(5,214)	(4,409)
22. Light Rail Connections, Graham St	-	-	(5)	-	-	-	-
23. Northgate Bridge	(398)	(2,913)	(8,046)	(0)	(999)	-	-
24. Light Rail Connections, Accessible Mt Baker	(714)	-	(1,009)	-	-	-	-
25. New Sidewalks	(7,666)	(7,651)	(7,389)	(7,488)	(5,079)	(8,693)	(1,761)
26. SPU Broadview	(103)	-	(1,364)	(5,216)	(250)	-	-
27. Bike Parking & Bike Spot Improvements	(1,309)	(1,237)	(727)	(1,067)	(1,112)	(1,367)	(1,451)
28. Partnership Improvements, Lander Overpass	(1,141)	-	(1,286)	(4,792)	-	-	-
29. Heavy Haul Network, East Marginal Way	(250)	-	(562)	(3,671)	(1,003)	-	-
30. Freight Spot Improvements	(1,676)	(1,544)	(907)	(1,713)	(1,636)	(1,930)	(1,514)
<u>Miscellaneous Costs</u>							
Debt Service - Principal	-	-	-	-	(7,150)	(11,100)	(4,410)
Debt Service - Interest	-	-	-	(170)	(155)	(44)	-
<b>Total Expenditures</b>	<b>(112,482)</b>	<b>(140,756)</b>	<b>(161,998)</b>	<b>(110,145)</b>	<b>(106,218)</b>	<b>(108,333)</b>	<b>(109,729)</b>
<b>Ending Fund Balance</b>	<b>69,631</b>	<b>32,764</b>	<b>7,931</b>	<b>1,020</b>	<b>944</b>	<b>970</b>	<b>1,861</b>

Library Fund (10410)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,897	3,993	4,219	1,632	1,366	1,312	976
Technical Adjustments	(9)	0					
<i>Revised Beginning Fund Balance</i>	5,888	3,993	4,219	1,632	1,366	1,312	976
<b>Sources of Funds</b>							
General Subfund Support	54,966	58,884	55,708	54,302	55,388	56,495	57,625
Cable Franchise Fees	642	0	0	0	0	0	0
Quarterly Supplemental	243	0	0	0	0	0	0
2012 Library Levy - Operating Support	4,973	0	0	0	0	0	0
Fines & Fees	1,146	187	94	140	187	191	195
Parking - Central Library	317	300	150	225	300	306	312
Copy & Print Services	191	180	90	135	180	184	187
Space Rental	226	187	47	94	150	153	156
Interdepartmental Support	30	26	26	26	27	27	28
Miscellaneous Revenue	20	12	2	3	10	10	10
Grants	34	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Annual Wage Increase Retro			1,508	0	0	0	0
<i>Source of Funds Total</i>	62,787	59,776	57,624	54,925	56,241	57,366	58,513
<b>Expenditures</b>							
Chief Librarian's Office	(492)	(507)	(507)	(484)	(493)	(506)	(518)
Institutional & Strategic Advancement	(915)	(992)	(992)	(897)	(915)	(937)	(961)
Human Resources	(2,025)	(2,322)	(2,151)	(2,096)	(2,138)	(2,191)	(2,246)
Capital Improvements	(2,855)						
Administrative Services	(8,550)	(9,492)	(9,337)	(9,313)	(9,499)	(9,737)	(9,980)
Library Programs & Services	(49,618)	(46,455)	(43,605)	(42,402)	(43,250)	(44,331)	(45,440)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(359)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's			(1,752)	0	0	0	0
Annual Wage Increase Retro			(1,508)	0	0	0	0
<i>Total Expenditures</i>	(64,456)	(59,768)	(60,211)	(55,191)	(56,295)	(57,702)	(59,145)
<i>Ending Fund Balance</i>	4,219	4,001	1,632	1,366	1,312	976	345
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(359)						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(1,752)						
<i>Total Reserves</i>	(2,111)	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	2,108	4,001	1,632	1,366	1,312	976	345

Seattle Streetcar Operations Fund (10800)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	(3,195)	(2,507)	(2,795)	1,476	2,189	2,336	2,502
Technical Adjustments	1	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	(3,194)	(2,507)	(2,795)	1,476	2,189	2,336	2,502
<b>Sources of Funds</b>							
FHSC Orca Revenue	979	860	483	588	784	980	980
Farebox - First Hill	0	65	11	40	53	66	66
FTA Funds - First Hill	0	100	100	700	700	290	290
Sponsorship - First Hill	0	0	0	12	16	20	20
Sound Transit - First Hill	5,000	5,000	5,000	5,000	5,000	5,000	0
Revenue Previously Recognized as Unearned	352	0	0	0	0	0	0
KCM Contribution	1,550	1,550	1,550	1,550	1,550	1,550	1,550
SLU Orca Revenue	806	626	242	484	645	806	806
Farebox - South Lake Union	137	104	17	60	80	100	100
FTA Funds - South Lake Union	98	172	300	300	300	140	140
Sponsorship - South Lake Union	212	200	24	120	160	200	200
Donations and Service Contributions - SLU	237	245	245	254	263	272	272
Fairview Lease	89	0	38	0	0	0	0
King County Reconciliation 2019	0	0	200	0	0	0	0
<b>Other</b>							
CPT Ongoing Transfers	2,500	1,350	1,350	5,296	5,266	6,526	12,219
CPT One-Time Transfers	3,112	4,200	4,200	0	0	0	0
Street Use Transfers	3,500	0	0	0	0	0	0
Property Proceeds for SLU Operating Loan	0	3,602	3,600	0	0	0	0
Technical Adjustment - Interest & Investment	(2)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Revenues from Ordinance 126125	0	0	688	0	0	0	0
<i>Source of Funds Total</i>	18,569	18,075	18,049	14,403	14,817	15,950	16,643
<b>Expenditures</b>							
SLU Annual O&M Costs (SDOT)	(377)	(603)	(603)	(621)	(640)	(659)	(679)
SLU Annual O&M Costs (KCM)	(3,641)	(3,754)	(3,754)	(3,603)	(3,898)	(4,303)	(4,518)
2017 KCM Reconciliation (SLU)	(317)	0	0	0	0	0	0
2018 KCM Reconciliation (SLU)	(687)	0	0	0	0	0	0
<i>Total SLU Expenditures</i>	(5,022)	(4,357)	(4,357)	(4,224)	(4,538)	(4,962)	(5,197)
FHSC Annual O&M Costs (SDOT)	(1,000)	(1,298)	(1,298)	(1,337)	(1,377)	(1,418)	(1,461)
FHSC Annual O&M Costs (KCM)	(7,873)	(8,123)	(8,123)	(8,129)	(8,755)	(9,403)	(9,873)
2017 KCM Reconciliation (FHSC)	(1,528)	0	0	0	0	0	0
2018 KCM Reconciliation (FHSC)	(2,746)	0	0	0	0	0	0
<i>Total First Hill Expenditures</i>	(13,147)	(9,421)	(9,421)	(9,466)	(10,133)	(10,821)	(11,334)
<i>Total Expenditures</i>	(18,170)	(13,778)	(13,778)	(13,691)	(14,671)	(15,783)	(16,531)
<i>Ending Fund Balance</i>	(2,795)	1,790	1,476	2,189	2,336	2,502	2,615
<b>Planning Reserves</b>							
SLU Operating Loan	3,650	0	0	0	0	0	0
Reserve against Fund Balance	(1,143)	(1,790)	(1,390)	(2,100)	(2,200)	(2,400)	(2,500)
<i>Total Reserves</i>	2,507	(1,790)	(1,390)	(2,100)	(2,200)	(2,400)	(2,500)
<i>Ending Unreserved Fund Balance</i>	(287)	0	86	89	136	102	115

Expenses and Revenues are projected based on current estimates of King County Costs, fare revenue projections, and agreements with outside entities.

Seattle Center Fund (11410)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance <sup>1</sup>	3,164	0	(197)	(1,423)			
Technical Adjustments	(243)	0					
<i>Revised Beginning Fund Balance</i>	2,921	0	(197)	(1,423)			
<b>Sources of Funds</b>							
Parking	5,563	5,839	1,770	1,770	6,599	6,764	6,933
Leases	4,047	3,557	1,309	1,309	3,811	3,906	4,004
Armory	1,259	1,318	194	194	1,675	1,728	1,783
Rent/Catering Festivals	1,892	1,738	255	255	1,873	2,020	2,170
Reimbursables	813	661	252	252	802	823	843
Sponsorship	562	680	400	400	1,155	1,184	1,213
Monorail	750	95	8	8	898	1,011	1,203
Arena Lease	0	0	0	387	1,018	1,051	1,084
FTA Grant Money	0	1,255	1,255	1,255	1,255	1,255	1,255
Miscellaneous	1,145	960	871	859	753	771	791
ORCA/NODOMAP	0	0	1,500	0	0	0	0
Interfund Loan	0	4,223	4,900	11,769	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			3,144				
<i>Source of Funds Total</i>	16,031	20,326	15,858	18,458	19,839	20,512	21,279
<b>Expenditures<sup>2</sup></b>							
Campus	(13,497)	(14,727)	(7,292)	(12,201)	(14,786)	(14,869)	(15,241)
Leadership and Administration	(5,443)	(4,136)	(3,686)	(3,422)	(3,553)	(3,642)	(3,733)
McCaw Hall	0	(2)	(2)	(2)	(2)	(2)	(2)
Building and Campus Improvements	(194)	(205)	(205)	(155)	0	0	0
Monorail Rehabilitation	(16)	(1,255)	(4,399)	(1,255)	(1,255)	(1,255)	(1,255)
ORCA/NODOMAP	0	0	(1,500)	0	0	0	0
Loan Repayment	0	0	0	0	(243)	(743)	(1,047)
<b>Budget Adjustments</b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(19,149)	(20,326)	(17,084)	(17,035)	(19,839)	(20,512)	(21,279)
<i>Ending Fund Balance</i>	(197)	0	(1,423)				()
<b>Department Managed Reserves</b>							
Long Term Receivables <sup>2</sup>	0	(893)	(569)	(439)	(439)	(439)	(439)
<i>Total Reserves</i>	0	(893)	(569)	(439)	(439)	(439)	(439)
<i>Ending Unreserved Fund Balance</i>	(197)	(893)	(1,991)	(438)	(438)	(439)	(439)

**Footnotes:**

<sup>1</sup> In 2019, KeyArena Fund (11420) was merged into Seattle Center Fund (11410). The 2019 beginning fund balance reflects the two funds' combined balance.

<sup>2</sup> Seattle Center took a conservative approach to outyear expense projections (2.5% instead of 2%) to ensure that repaying the interfund loan would be possible.

Seattle Center McCaw Hall Fund (11430)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	2,863	2,795	2,644	844	()	288	593
Technical Adjustments	15	0					
<i>Revised Beginning Fund Balance</i>	2,878	2,795	2,644	844	()	288	593
<b><u>Sources of Funds</u></b>							
Rent/Catering	2,553	2,590	746	1,312	2,483	2,532	2,583
Reimbursables	1,961	2,277	304	808	2,401	2,449	2,498
Sponsorship	22	30	0	0	0	10	10
Other	291	420	19	0	462	471	480
<i>Source of Funds Total</i>	4,828	5,316	1,070	2,120	5,345	5,462	5,571
<b><u>Expenditures</u></b>							
McCaw Hall	(5,002)	(4,914)	(2,809)	(2,903)	(4,997)	(5,097)	(5,199)
Debt	(61)	(61)	(61)	(61)	(61)	(60)	0
<b><u>Budget Adjustments</u></b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(5,062)	(4,975)	(2,870)	(2,964)	(5,057)	(5,157)	(5,199)
<i>Ending Fund Balance</i>	2,644	3,137	844	()	288	593	966
<b><u>Planning Reserves</u></b>							
McCaw Hall Operating Reserve Funds	0	(3,137)	(844)		(288)	(593)	(966)
<i>Total Reserves</i>	0	(3,137)	(844)		(288)	(593)	(966)
<i>Ending Unreserved Fund Balance</i>	2,644	0	0	0	0	0	0



Municipal Arts Fund (12010)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	10,513	10,011	11,502	10,603	10,290	10,450	10,016
Technical Adjustments	69	0					
<i>Revised Beginning Fund Balance</i>	10,582	10,011	11,502	10,603	10,290	10,450	10,016
<b>Sources of Funds</b>							
1% for Art	3,425	4,890	2,882	3,169	3,655	2,655	2,655
Collection Management Fees	276	267	267	267	272	277	283
Interest Earnings	255	106	106	110	112	114	117
Misc Income	10	25	25	20	20	21	21
<b>Budget Adjustments</b>							
Revenues from 2020 legislated ordinances			749	0	0	0	0
<i>Source of Funds Total</i>	3,966	5,288	4,028	3,566	4,060	3,068	3,076
<b>Expenditures</b>							
Public Art (BO-AR-2VMAO)	(2,154)	(2,606)	(2,606)	(2,912)	(2,912)	(2,496)	(2,546)
Leadership and Administration (BO-AR-VA150)	(892)	(939)	(932)	(967)	(987)	(1,007)	(1,027)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(532)				
2020 Legislated CFD's			(43)				
2020 Legislated Changes			(815)				
<i>Total Expenditures</i>	(3,046)	(3,544)	(4,927)	(3,879)	(3,899)	(3,503)	(3,573)
<i>Ending Fund Balance</i>	11,502	11,754	10,603	10,290	10,450	10,016	9,519
<b>Planning Reserves</b>							
Planning Reserve	0	(45)	0	0	0	0	0
<i>Total Reserves</i>	0	(45)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	11,502	11,709	10,603	10,290	10,450	10,016	9,519

Wheelchair Accessible Fund (12100)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	5,129	6,187	7,352	7,361	7,276	7,882	8,491
Technical Adjustments	30	0					
<i>Revised Beginning Fund Balance</i>	5,159	6,187	7,352	7,361	7,276	7,882	8,491
<b><u>Sources of Funds</u></b>							
Fees	2,919	2,616	828	1,015	2,191	2,235	2,280
Investment Earnings	139	0	0	0	0	0	0
<i>Source of Funds Total</i>	3,059	2,616	828	1,015	2,191	2,235	2,280
<b><u>Expenditures</u></b>							
Wheelchair Accessible Services Program	(866)	(1,627)	(817)	(1,100)	(1,586)	(1,625)	(1,666)
<b><u>Budget Adjustments</u></b>							
Annual Wage Increase			(3)	0	0	0	0
2020 Supplemental Changes			1	0	0	0	0
<i>Total Expenditures</i>	(866)	(1,627)	(819)	(1,100)	(1,586)	(1,625)	(1,666)
<i>Ending Fund Balance</i>	7,352	7,176	7,361	7,276	7,882	8,491	9,105
<i>Ending Unreserved Fund Balance</i>	7,352	7,176	7,361	7,276	7,882	8,491	9,105

Short-Term Rental Tax Fund (12200)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	0	0	3	182	124	47
Technical Adjustments	0	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	0	3	182	124	47
<b>Sources of Funds</b>							
Short-Term Rental Tax Revenues	0	10,500	2,324	7,350	9,450	9,828	10,073
<b>Budget Adjustments</b>							
2019 Revenues Received in 2020	0	0	4,612	0	0	0	0
Transfer from General Fund in 2QS			1,631	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
<i>Source of Funds Total</i>	0	10,500	8,568	7,350	9,450	9,828	10,073
<b>Expenditures</b>							
OPCD - Equitable Development Initiative	0	(5,000)	(5,000)	(1,860)	(5,000)	(5,000)	(5,000)
Human Services Department	0	(3,300)	0	(3,300)	(2,500)	(2,900)	(3,100)
Finance General (Debt Service)	0	(2,006)	(2,006)	(2,011)	(2,009)	(2,005)	(2,010)
<b>Budget Adjustments</b>							
OPCD-EDI-2019 Carry Forward/Supplemental		0	(3,458)	0	0	0	0
OPCD -EDI -COVID-19 Reductions		0	1,900	0	0	0	0
<i>Total Expenditures</i>	0	(10,307)	(8,565)	(7,171)	(9,509)	(9,905)	(10,110)
<i>Ending Fund Balance</i>	0	193	3	182	124	47	9
<b>Planning Reserves</b>							
OPCD Administration <sup>2</sup>	0	(193)	0	0	0	0	0
<i>Total Reserves</i>	0	(193)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	0	0	3	182	124	47	9

Notes:

Expenditures for OPCD and HSD are aligned with Ordinance 125872, which does not adjust for inflation.

Expenditures for debt service are aligned with current debt service payment schedule.

EDI expenditures were supported by an additional \$1.9 million of General Fund in 2020 and an additional \$3.14 million of General Fund in 2021.

Election Vouchers Fund 12300

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	5,485	3,013	4,778	7,016	1,598	3,842	1,360
Technical Adjustments	70	0					
<i>Revised Beginning Fund Balance</i>	5,555	3,013	4,778	7,016	1,598	3,842	1,360
<b><u>Sources of Funds</u></b>							
Democracy Voucher Program Levy	2,977	3,000	3,000	3,000	3,000	3,000	3,000
Investment Earnings	117						
<i>Source of Funds Total</i>	3,094	3,000	3,000	3,000	3,000	3,000	3,000
<b><u>Expenditures</u></b>							
Staffing, Administration, and Outreach	(781)	(526)	(495)	(958)	(541)	(820)	(570)
Voucher Printing, Mailing, and Processing	(590)	(170)	(170)	(660)	(215)	(463)	(231)
Candidate Voucher Expenditures	(2,454)	0	0	(6,800)	0	(4,200)	0
Technology	(46)	(46)	(46)	0	0	0	0
<b><u>Budget Adjustments</u></b>							
2019 Encumbrance CFD's			(50)				
<i>Total Expenditures</i>	(3,871)	(742)	(761)	(8,418)	(756)	(5,482)	(801)
<i>Ending Fund Balance</i>	4,778	5,271	7,016	1,598	3,842	1,360	3,559
<b><u>Financial Reserves</u></b>							
2019 Encumbrance carryforward	(50)						
<i>Total Reserves</i>	(50)						
<i>Ending Unreserved Fund Balance</i>	4,727	5,271	7,016	1,598	3,842	1,360	3,559

**Arts and Culture Fund (12400)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	4,773	2,169	5,574	2,443	3,465	2,613	2,239
Technical Adjustments	64						
<i>Revised Beginning Fund Balance</i>	4,837	2,169	5,574	2,443	3,465	2,613	2,239
<b>Sources of Funds</b>							
Admission Tax	11,550	11,616	11,616	11,384	9,186	9,681	10,184
Langston Hughes Operations	80	72		12	72	72	72
Operating Transfers In (GF)	75	100	100	0	0	0	0
Other Interest (reimbursements)	151	50	70	50	50	50	50
Art in Parks	223	235	50	0	0	0	0
NHL Annual Art Investment	0	0	0	175	175	175	175
Grant Balances	40	0	0	0	0	0	0
Miscellaneous	6	0	0	0	0	0	0
<i>Source of Funds Total</i>	12,124	12,073	11,837	11,621	9,483	9,978	10,481
<b>Expenditures</b>							
Public Art (BO-AR-2VMAO)	(168)	(197)	(197)				
Leadership and Administration (BO-AR-VA150)	(3,126)	(3,293)	(3,276)	(3,119)	(3,171)	(3,234)	(3,299)
Arts and Cultural Programs (BO-AR-VA160)	(7,151)	(7,183)	(6,998)	(6,608)	(6,759)	(6,894)	(7,032)
Cultural Space (BO-AR-VA170)	(941)	(1,429)	(1,429)	(809)	(809)	(825)	(841)
Business Services (BO-ED-X1D00)		(116)	(116)	(63)	(96)	(98)	(100)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(2,988)				
2019 Legislated CFD's			(223)				
2020 Legislation			259				
Savings To Be Determined					500	700	700
<i>Total Expenditures</i>	(11,386)	(12,218)	(14,968)	(10,599)	(10,335)	(10,352)	(10,573)
<i>Ending Fund Balance</i>	5,574	2,025	2,443	3,465	2,613	2,239	2,148
<b>Planning Reserves</b>							
Planning Reserve		(49)					
Operating Reserve <sup>1</sup>	(446)	(457)	(457)	(871)	(1,286)	(1,700)	(2,115)
Key Arena Reserve <sup>2</sup>	(900)	(1,000)	(1,000)	(1,000)	0	0	0
<i>Total Reserves</i>	(1,346)	(1,457)	(1,457)	(1,871)	(1,286)	(1,700)	(2,115)
<i>Ending Unreserved Fund Balance</i>	4,228	568	986	1,594	1,327	539	33

**Footnotes**

<sup>1</sup> Four-year transition over the years 2021-2024 to 20 percent of operating budget reserve

Transportation Fund (13000)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Projected	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	33,843	60,049	2,377	4,528	24,538	25,086	19,126
Accounting Adjustments	(26)	0	(103)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	<b>33,817</b>	<b>60,049</b>	<b>2,274</b>	<b>4,528</b>	<b>24,538</b>	<b>25,086</b>	<b>19,126</b>
<b>Sources of Funds</b>							
Commercial Parking Tax	49,232	45,596	24,394	38,756	42,404	43,214	44,485
Licensing and Permits	6,867	7,568	7,568	5,917	5,922	5,928	5,932
Federal Grants	4,762	36,443	36,443	62,006	8,696	39,949	30,751
State Grants	8,274	20,790	20,790	5,829	6,475	14,869	4,100
Multimodal Transportation	1,011	1,016	1,016	1,016	1,016	1,016	1,016
Motor Vehicle Fuel Tax	15,363	15,880	9,572	14,150	14,428	14,621	14,732
Local Grants, Entitlements and Other	0	0	3,300	0	0	0	0
Countywide Tax Levy	950	889	889	1,871	1,939	2,005	2,070
Other Private Contributions	7	1,259	1,259	650	50	0	0
Scanning Systems License	(1,003)	0	0	0	0	0	0
Administrative Fees & Charges	3,439	3,788	3,788	726	727	741	756
Architect/Engineering Service Charges	0	1,265	1,265	0	0	0	0
Street Maintenance & Repair	(1,674)	1,425	1,425	1,474	1,475	1,504	1,535
Mitigation Payments	0	0	0	235	0	0	0
Street Occupation Revenue	114	466	6,351	1,207	1,230	1,253	1,277
Street Use Revenue	26,301	23,963	15,487	23,966	23,995	24,022	24,042
Annual Fees Revenue	1,008	1,156	1,156	1,159	1,160	1,161	1,162
Plan Review & Inspection	13,889	12,139	12,139	12,133	12,148	12,161	12,172
Transportation - Other Revenue	43,337	143,459	347,604	129,618	99,340	91,654	62,605
Long-Term Intergovtl Loan Proc	0	3,242	3,242	560	()	0	0
Sales Of Land & Buildings	6,199	54,715	54,715	1,700	335	0	0
Misc and Minor Revenues	0	292	292	0	0	0	0
Other Misc Revenues	11,636	0	0	0	0	0	0
Interfund Loan from Housing Incentive Fund	0	0	0	25,000	0	0	0
<i>Source of Funds Total</i>	<b>189,713</b>	<b>375,351</b>	<b>552,694</b>	<b>327,973</b>	<b>221,341</b>	<b>254,100</b>	<b>206,634</b>
<b>Expenditures</b>							
<b>Capital</b>							
BC-TR-16000 - Central Waterfront	(6,987)	(71,161)	(107,909)	(41,990)	(6,294)	(6,240)	(500)
BC-TR-19001 - Major Maintenance/Replacement	(17,160)	(18,744)	(46,486)	(7,098)	(2,083)	(2,339)	(1,348)
BC-TR-19002 - Major Projects	(1,894)	(109)	(9,675)	(806)	(1,951)	(1,984)	(1,984)
BC-TR-19003 - Mobility-Capital	(54,740)	(121,927)	(229,359)	(110,004)	(59,620)	(99,408)	(45,060)
<b>O&amp;M</b>							
BO-TR-16000 - Waterfront and Civic Projects	(14,268)	(41,500)	(41,500)	(30,612)	(30,612)	(31,225)	(31,849)
BO-TR-17001 - Bridges & Structures	(4,831)	(7,214)	(7,516)	(6,605)	(6,601)	(6,733)	(4,867)
BO-TR-17003 - Mobility Operations	(26,440)	(18,008)	(25,474)	(11,460)	(11,011)	(11,231)	(11,456)
BO-TR-17004 - ROW Management	(31,749)	(40,114)	(39,324)	(42,995)	(41,074)	(41,896)	(42,733)
BO-TR-17005 - Maintenance Operations	(29,683)	(22,296)	(21,406)	(16,269)	(14,219)	(14,503)	(14,793)
BO-TR-18001 - Leadership and Administration	(2,316)	(1,583)	652	0	0	0	0
BO-TR-18002 - General Expense	(31,084)	(48,443)	(48,443)	(40,126)	(38,567)	(35,741)	(41,127)
<b>Misc</b>							
Accounting Adjustments	0	0	0	0	0	0	0
Estimated CFWD/Underspend	0	0	20,000	0	0	0	0
Reimbursable Adjustments (King County Metro)	0	0	6,000	0	0	0	0
Interfund Loan Repayment	0	0	0	0	(8,510)	(8,595)	(8,548)
Interfund Loan Interest Expense	0	0	0	0	(250)	(165)	(79)
<i>Total Expenditures</i>	<b>(221,153)</b>	<b>(391,098)</b>	<b>(550,440)</b>	<b>(307,964)</b>	<b>(220,792)</b>	<b>(260,059)</b>	<b>(204,345)</b>
<i>Estimated Ending Fund Balance</i>	<b>2,377</b>	<b>44,302</b>	<b>4,528</b>	<b>24,538</b>	<b>25,086</b>	<b>19,126</b>	<b>21,416</b>
<b>Reserves</b>							
2019 All Loaded CFD's	(187,918)						
Estimated CFWD/Underspend				(20,000)	(20,000)	(20,000)	(20,000)
<b>CPT Debt Service Future Needs - Office of Waterfront</b>							
2021 Alaskan Way Main Fund All Needs Tax Exempt (11.96m)	0	0	0	0	0	(633)	(633)
2021 Overlook Walk Taxable (4.27m)	0	0	0	0	0	(353)	(353)
2021 Marion Street Bridge - first years in CPT 2.5%	0	0	0	0	0	(139)	(139)
2022 Alaskan Way Main Fund Tax Exempt (3.815m)	0	0	0	0	0	(576)	(576)
2022 Overlook Walk Taxable (4.63m)	0	0	0	0	0	(383)	(383)
2022 Marion Street Bridge - first years in CPT 2.5%	0	0	0	0	0	(238)	(238)
2024 Alaskan Way Main Fund Tax Exempt (3.2m)	0	0	0	0	0	(129)	(293)
2024 Overlook Walk (3.25m)	0	0	0	0	0	(126)	(269)
<b>CPT Debt Service Future Needs - Center City Connector</b>							
2022 Center City Connector - \$20M	0	0	0	0	0	(773)	(1,653)
2023 Center City Connector - \$25M	0	0	0	0	0	0	(966)
<b>Other Reserves</b>							
CPT: Revenue Stabilization Reserve	(4,674)	(5,480)	0	0	0	0	0
CPT: 2024 Waterfront Reserve - \$5M- (20 year)	0	0	0	0	0	0	(174)
Street Use: Revenue Stabilization Reserve	0	(10,334)	0	0	0	0	0
<i>Total Reserves</i>	<b>(192,592)</b>	<b>(15,813)</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(23,348)</b>	<b>(25,676)</b>
<i>Ending Unreserved Fund Balance</i>	<b>(190,215)</b>	<b>28,489</b>	<b>4,528</b>	<b>4,538</b>	<b>5,086</b>	<b>(4,222)</b>	<b>(4,260)</b>

Human Services Fund(16200)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	17,661	17,553	13,083	5,915	745	41	99
Technical Adjustments	274	0					
<i>Revised Beginning Fund Balance</i>	17,935	17,553	13,083	5,915	745	41	99
<b>Sources of Funds</b>							
Federal Grants	43,131	54,829	54,829	78,543	56,344	57,471	58,620
State Grants	18,284	20,738	20,738	20,681	20,595	21,007	21,427
Interlocal Grants	3,031	1,599	1,599	2,607	2,614	2,666	2,719
Administrative Fees	0	5,459	5,459	4,550	4,238	4,323	4,409
Investment Interest	312	19	19	19	19	19	20
Interfund Revenue	3,740	169	169	172	345	352	359
Other Private Contrib & Dons	195	0	0	0	0	0	0
General Government-Other Rev	92	0	0	0	0	0	0
Zoning & Subdivision Fees	950	0	0	0	0	0	0
Misc Fines & Penalties	85	0	0	0	0	0	0
Miscellaneous Revs-Other Rev	39	0	0	0	0	0	0
Capital Assessments	(479)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			11,986				
Revenues from Current Year legislated ordinances				34,717			
<i>Source of Funds Total</i>	69,380	82,813	129,516	106,572	84,155	85,838	87,555
<b>Expenditures</b>							
BO-HS-H3000-Addressing Homelessness	(22,880)	(25,274)	(25,274)	(49,658)	(26,376)	(26,904)	(27,442)
BO-HS-H5000-Leadership and Administration	(2,646)	(3,125)	(3,125)	(3,318)	(3,367)	(3,434)	(3,503)
BO-HS-H2000-Preparing Youth for Success	(548)	()	()	(346)	(346)	(353)	(360)
BO-HS-H6000-Promoting Healthy Aging	(36,768)	(41,972)	(41,972)	(43,538)	(43,701)	(44,001)	(44,983)
BO-HS-H7000-Promoting Public Health	(33)	(36)	(36)	(36)	(36)	(37)	(38)
BO-HS-H1000-Supporting Affordability & Livability	(10,783)	(12,008)	(12,008)	(14,221)	(10,076)	(10,076)	(10,277)
BO-HS-H4000-Supporting Safe Comm	(573)	(981)	(397)	(625)	(957)	(976)	(995)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(11,986)				
2020 Supplemental Changes			(41,885)				
<i>Total Expenditures</i>	(74,231)	(83,397)	(136,684)	(111,742)	(84,858)	(85,780)	(87,598)
<i>Ending Fund Balance</i>	13,083	16,969	5,915	745	41	99	56
<b>Financial Reserves</b>							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD Revenues	11,986						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(11,986)						
<b>Planning Reserves</b>							
Mandatory Reserve for Child Care Bonus Funds	(11,114)	(10,855)	(3,946)	0	0	0	0
Other Mandatory Restrictions	(1,969)	(6,114)	(1,969)	(745)	(41)	(99)	(56)
	0		0	0	0	0	0
<i>Total Reserves</i>	(13,083)	(16,969)	(5,915)	(745)	(41)	(99)	(56)
<i>Ending Unreserved Fund Balance</i>		()		()		()	()

Low Income Housing Fund (16400)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	234,900	141,125	251,767	(37,316)	(24,711)	(18,676)	16,356
Technical Adjustments	1,976	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	236,877	141,125	251,767	(37,316)	(24,711)	(18,676)	16,356
<b>Sources of Funds</b>							
Property Tax Levy	35,436	37,862	37,862	37,862	37,862	37,862	37,862
Incentive Zoning/MHA	29,680	25,200	41,000	25,200	18,000	18,000	18,000
HOME	310	2,969	2,969	2,969	2,969	2,969	2,969
CDBG	850	840	840	600	840	840	840
State/Federal Weatherization Grants	1,598	1,865	1,865	1,426	1,865	1,865	1,865
Seattle City Light Weatherization Funding	2,202	2,589	2,589	2,589	2,720	2,788	2,857
Interest Earnings	5,368	2,000	2,000	2,000	2,000	2,000	2,000
Program Income	7,769	4,000	4,000	4,000	4,000	4,000	4,000
Convention Center Proceeds	0	0	0	0	0	0	0
Local Option Sales Tax Revenue	399	4,228	3,500	3,500	4,000	4,228	4,228
REET	0	0	0	5,000	5,000	5,000	5,000
Operating Transfer (OSE Oil Heat Tax)	0	225	225	225	0	0	0
Property Sales (Mercer)	0	19,773	19,773	0	0	0	0
Emergency Solutions Grant	0	0	750	0	0	0	0
Revenue on Revolving Short Term Loans	0	0	0	0	9,500	3,000	9,500
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			10,854	0	0	0	0
Revenues from Current Year legislated ordinances			4,441	0	0	0	0
<i>Source of Funds Total</i>	83,611	101,551	132,668	85,371	88,756	82,552	89,122
<b>Expenditures</b>							
Homeownership & Sustainability	(5,242)	(28,049)	(21,549)	(7,422)	(8,127)	(8,127)	(8,127)
Multifamily Housing (Excluding Revolving Loans)	(63,478)	(68,506)	(75,006)	(64,744)	(35,094)	(36,394)	(35,094)
Multifamily Housing (Revolving Loans)	0	0	0	0	(9,500)	(3,000)	(9,500)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			0				
2019 Grant/Svc Contract/Capital CFD's							
			(200,518)				
2020 Supplemental Changes			(50,447)				
<i>Total Expenditures</i>	(68,721)	(96,555)	(347,520)	(72,166)	(52,721)	(47,521)	(52,721)
<i>Ending Fund Balance</i>	251,767	146,120	36,915	(24,111)	11,324	16,356	52,757
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	0						
2019 Grant/Svc Contract/Capital CFD Revenues	10,854						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(200,518)						
<b>Planning Reserves</b>							
O&M Trust Funds	(30,016)	(36,016)	(36,016)	(39,016)	(42,016)	(46,016)	(44,016)
Homebuyer Program Balances	(1,860)	0	(19,252)	(12,623)	0	0	0
Home Repair Restricted Revolving Loan Fund	(4,100)	(4,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Reserve for HSD's Levy-Funded Programs	(1,000)	(1,000)	(3,286)	(1,643)	(1,643)	0	(1,643)
Incentive Zoning Admin Balance	(4,000)	(4,000)	(3,000)	(3,000)	(2,500)	(1,500)	(1,500)
<i>Total Reserves</i>	(225,641)	(40,016)	(56,268)	(52,639)	(43,016)	(47,016)	(45,016)
<i>Ending Unreserved Fund Balance</i>	26,126	106,104	(19,354)	(76,750)	(31,693)	(30,661)	7,740



## Office of Housing Fund (16600)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	2,113	988	2,954	1,723	1,334	581	(94)
Technical Adjustments	40	0		0	0	0	0
<i>Revised Beginning Fund Balance</i>	<i>2,154</i>	<i>988</i>	<i>2,954</i>	<i>1,723</i>	<i>1,334</i>	<i>581</i>	<i>(94)</i>
<b>Sources of Funds</b>							
Property Tax Levy Admin	3,579	3,566	3,566	3,566	3,566	3,566	3,566
Incentive Zoning or MHA Program Admin	1,544	2,800	3,000	2,800	2,700	3,000	3,000
HOME Admin	462	330	330	330	330	330	330
CDBG Admin	344	388	388	388	388	388	388
State/Federal Weatherization Grants Admin	783	887	887	887	900	900	900
Seattle City Light Weatherization Admin	934	815	815	815	835	856	878
Multifamily Tax Exemption Fees	355	250	250	250	300	350	350
Miscellaneous	20			0			
Operating Transfer from OSE	0	45	0	0	0	0	0
Property Sales	0	1,227	0	0			
Inv Earn-Residual Cash	77			0			
Operating Transfers In				45			
<i>Source of Funds Total</i>	<i>8,097</i>	<i>10,309</i>	<i>9,236</i>	<i>9,081</i>	<i>9,019</i>	<i>9,390</i>	<i>9,412</i>
<b>Expenditures</b>							
Leadership and Administration	(4,080)	(4,957)	(6,234)	(5,511)	(5,676)	(5,847)	(6,022)
Homeownership & Sustainability	(1,808)	(2,247)	(2,145)	(2,032)	(2,155)	(2,219)	(2,286)
Multifamily Housing	(1,408)	(1,905)	(1,905)	(1,927)	(1,941)	(1,999)	(2,059)
<b>Budget Adjustments</b>							
Encumbrance CFD's							
Grant/Svc Contract/Capital CFD's							
2019 Supplemental Changes							
Annual Wage Increase			(183)				
<i>Total Expenditures</i>	<i>(7,297)</i>	<i>(9,109)</i>	<i>(10,467)</i>	<i>(9,470)</i>	<i>(9,772)</i>	<i>(10,065)</i>	<i>(10,367)</i>
<i>Ending Fund Balance</i>	<i>2,954</i>	<i>2,187</i>	<i>1,723</i>	<i>1,334</i>	<i>581</i>	<i>(94)</i>	<i>(1,050)</i>
<b>Financial Reserves</b>							
Encumbrance CFD's	0						
Annual Wage Increase	(183)						
Grant/Svc Contract/Capital CFD Revenues							
Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
MFTE Fund Balance	(580)	(580)	(580)	(400)	0	0	0
Homeownership and ADU Staff and Programing cost		(996)					
Reserve for Asset Management Staff Costs in							
Subsequent Levy	(204)	(0)	0	0	0	0	0
Reserve for Future Years of 2016 Levy	(204)	(611)	0	(934)	(581)	94	1,050
<i>Total Reserves</i>	<i>(1,171)</i>	<i>(2,187)</i>	<i>(580)</i>	<i>(1,334)</i>	<i>(581)</i>	<i>94</i>	<i>1,050</i>
<i>Ending Unreserved Fund Balance</i>	<i>1,783</i>	<i>0</i>	<i>1,143</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

2011 Families & Education Levy (17857)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	53,030	19,049	26,750	17,785	17,785	17,785	17,785
Technical Adjustments	765	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	53,795	19,049	26,750	17,785	17,785	17,785	17,785
<b>Sources of Funds</b>							
Property Tax	311	0	0	0	0	0	0
Investment Earnings	916						
<i>Source of Funds Total</i>	1,227	0	0	0	0	0	0
<b>Expenditures</b>							
Early Learning	(5,583)	0	0	0	0	0	0
Elementary	(8,257)	0	0	0	0	0	0
Middle School	(5,929)	0	0	0	0	0	0
High School	(3,132)	0	(4,000)	0	0	0	0
Health	(3,609)	0	0	0	0	0	0
Administration	(1,762)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's	0	0	(4,965)	0	0	0	0
<i>Total Expenditures</i>	(28,272)	0	(8,965)	0	0	0	0
<i>Ending Fund Balance</i>	26,750	19,049	17,785	17,785	17,785	17,785	17,785
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(4,965)	0	0				
<b>Planning Reserves</b>							
General Fund shift to Levy in 2021				(1,940)	(1,940)	(1,940)	(1,940)
Unrealized Investment Earnings	0	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Department Reserves for Commitments	0	(4,250)	0	0	0	0	0
Reserves for Child Care	0	0	0	(2,745)	(2,745)	(2,745)	(2,745)
Reserves for FEPP Levy Commitment	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
<i>Total Reserves</i>	0	(17,350)	(13,100)	(17,785)	(17,785)	(17,785)	(17,785)
<i>Ending Unreserved Fund Balance</i>	26,750	1,699	4,685				

2014 Seattle Preschool Program Levy (17861)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	21,976	1,371	9,800	9,119	9,119	9,119	9,119
Technical Adjustments	311	0					
<i>Revised Beginning Fund Balance</i>	22,287	1,371	9,800	9,119	9,119	9,119	9,119
<b>Sources of Funds</b>							
Property Tax	696	0	0	0	0	0	0
Parent Tuition	0	0	0	0	0	0	0
Investment Earnings	376						
<i>Source of Funds Total</i>	1,072	0	0	0	0	0	0
<b>Expenditures</b>							
School Readiness	(9,457)	0	0	0	0	0	0
Program Support	(781)	0	0	0	0	0	0
Capacity Building	(993)	0	0	0	0	0	0
Research & Evaluation	(1,145)	0	0	0	0	0	0
Administration	(757)	0	0	0	0	0	0
Contingency	(428)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(681)	0	0	0	0
<i>Total Expenditures</i>	(13,560)	0	(681)	0	0	0	0
<i>Ending Fund Balance</i>	9,800	1,371	9,119	9,119	9,119	9,119	9,119
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(681)						
SPP Levy Tuition Undercollection <sup>1</sup>			(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Tuition Loss - COVID-19			(1,499)	(1,499)	(1,499)	(1,499)	(1,499)
<b>Planning Reserves</b>							
Department Commitments - Parks Facilities			(2,170)	(2,170)	(2,170)	(2,170)	(2,170)
Reserves for Child Care	0	0	0	(950)	(950)	(950)	(950)
<i>Total Reserves</i>	(681)	0	(8,169)	(9,119)	(9,119)	(9,119)	(9,119)
<i>Ending Unreserved Fund Balance</i>	9,119	1,371	950				

<sup>1</sup> The SPP Levy assumed 100% tuition collection as a revenue source; however, actual tuition collection over the life of the levy was below anticipated levels. This reserve offsets tuition undercollection in accounting for available fund balance.

Families, Education, Preschool, and Promise (FEPP) Levy (17871)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	44,763	70,995	52,637	56,963	57,919	57,275
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	44,763	70,995	52,637	56,963	57,919	57,275
<b>Sources of Funds</b>							
Property Tax	84,446	86,325	86,325	87,188	88,060	88,941	89,830
Investment Earning	923	888	888	1,139	1,364	1,326	1,341
Parent Tuition - Seattle Preschool Program	923	2,000	860	700	1,000	2,000	2,000
<i>Source of Funds Total</i>	86,293	89,214	88,074	89,027	90,425	92,267	93,172
<b>Expenditures</b>							
Early Learning	(10,948)	(40,409)	(40,335)	(41,454)	(44,467)	(46,475)	(49,548)
K-12 Programs	(1,060)	(32,603)	(32,318)	(32,074)	(33,496)	(34,517)	(35,397)
Post-Secondary Programs	(1,103)	(4,411)	(4,411)	(5,212)	(5,533)	(5,692)	(5,856)
Leadership & Administration	(2,186)	(5,610)	(5,903)	(5,961)	(5,972)	(6,227)	(6,494)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(15,744)	0	0	0	0
Legislated CF			(7,721)				
<i>Total Expenditures</i>	(15,298)	(83,033)	(106,432)	(84,702)	(89,468)	(92,912)	(97,295)
<i>Ending Fund Balance</i>	70,995	50,944	52,637	56,963	57,919	57,275	53,152
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(15,790)						
Legislated Carryforward	(7,721)						
<b>Planning Reserves</b>							
Reserves Against Fund Balance for Future Year							
Spending	(47,485)	(50,936)	(52,637)	(56,963)	(57,919)	(57,275)	(53,152)
<i>Total Reserves</i>	(70,995)	(50,936)	(52,637)	(56,963)	(57,919)	(57,275)	(53,152)
<i>Ending Unreserved Fund Balance</i>	0	8	0	0	0	0	0

2012 Library Levy Fund (18100)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	6,168	0	6,577	816	678	678	678
Technical Adjustments	266	0					
<i>Revised Beginning Fund Balance</i>	6,434	0	6,577	816	678	678	678
<b>Sources of Funds</b>							
Property Tax Revenue	17,908	0	200	0	0	0	0
Interest Earnings	175	0	100	0	0	0	0
<i>Source of Funds Total</i>	18,084	0	300	0	0	0	0
<b>Expenditures</b>							
Maintain 2012 Levels	(4,973)	0	0	0	0	0	0
Open Hours and Related Services	(4,582)	0	0	0	0	0	0
Collections	(3,464)	0	0	(138)		0	0
Technology and Online Services	(1,902)	0	0	0	0	0	0
Facilities - Regular Maintenance	(1,038)	0	0	0	0	0	0
Facilities - Major Maintenance	(1,654)	0	0	0	0	0	0
Administration	(329)						
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(70)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's			(5,741)	0	0	0	0
Annual Wage Increase Retro			(250)	0	0	0	0
<i>Total Expenditures</i>	(17,941)	0	(6,061)	(138)	0	0	0
<i>Ending Fund Balance</i>	6,577	0	816	678	678	678	678
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(70)						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(5,741)						
<b>Planning Reserves</b>							
Operating and Capital Reserve	0	0	0	(678)	(678)	(678)	(678)
<i>Total Reserves</i>	(5,811)	0	0	(678)	(678)	(678)	(678)
<i>Ending Unreserved Fund Balance</i>	766	0	816	0	0	0	0

2019 Library Levy Fund (18200)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	0	0	4,536	4,131	3,516	2,342
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	0	0	4,536	4,131	3,516	2,342
<b>Sources of Funds</b>							
Property Tax Revenue <sup>1</sup>	0	30,371	30,371	30,675	30,981	31,291	31,604
Interest Earnings	0	84	50	100	75	60	55
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0
<i>Source of Funds Total</i>	0	30,455	30,421	30,775	31,056	31,351	31,659
<b>Expenditures</b>							
Open Hours and Related Services	0	(8,664)	(7,961)	(9,521)	(9,902)	(10,298)	(10,710)
Collections	0	(7,404)	(8,697)	(7,700)	(8,008)	(8,328)	(8,661)
Technology and Online Services - Operating	0	(2,731)	(2,709)	(2,840)	(2,953)	(3,071)	(3,194)
Technology and Online Services - Capital	0	(511)	(511)	(2,000)	(3,191)	(1,209)	(615)
Facilities - Regular Maintenance	0	(1,638)	(1,370)	(1,604)	(1,668)	(1,735)	(1,804)
Facilities - Major Maintenance	0	(4,190)	(4,190)	(6,837)	(5,244)	(7,150)	(5,244)
Children	0	(262)	(62)	(280)	(291)	(303)	(315)
Administration	0	(486)	(386)	(397)	(413)	(430)	(441)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Grant/Svc Contract/Capital CFD's				0	0	0	0
2020 Supplemental Changes				0	0	0	0
<i>Total Expenditures</i>	0	(25,885)	(25,885)	(31,180)	(31,671)	(32,525)	(30,985)
<i>Ending Fund Balance</i>	0	4,570	4,536	4,131	3,516	2,342	3,016
<b>Financial Reserves</b>							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD Revenues							
2019 Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
Planned future levy spending	0	0	0	(4,131)	(3,516)	(2,342)	(3,016)
<i>Total Reserves</i>	0	0	0	(4,131)	(3,516)	(2,342)	(3,016)
<i>Ending Unreserved Fund Balance</i>	0	4,570	4,536	0	0	0	

Footnotes:

1 There is uncertainty regarding the impact COVID-19 may have on delinquency rates for property tax payments, or that the deadlines for first or second half property tax payments may be extended beyond their traditional collection windows, thereby impacting Library revenue recognition.

School Safety and Pedestrian Improvement Fund (18500)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	13,693	5,832	10,707	1,268	4,996	10,339	13,258
Technical Adjustments	104	0					
<i>Revised Beginning Fund Balance</i>	13,797	5,832	10,707	1,268	4,996	10,339	13,258
<b>Sources of Funds</b>							
School Zone Camera Revenues	9,657	10,629	2,923	13,187	14,889	15,126	15,129
Red Light Cameras - 20%	0	0	0	0	807	801	957
Residual Cash Earnings	360	0	0	0	0	0	0
Unrealized Gains and Losses	0	0	(137)	0	0	0	0
<i>Source of Funds Total</i>	10,016	10,629	2,785	13,187	15,696	15,928	16,086
<b>Expenditures</b>							
BC-TR-19001: Major Maintenance/Replacement	(1,998)	0	(2)	0	0	0	0
BC-TR-19003: Mobility Capital	(7,281)	(9,684)	(9,235)	(6,384)	(7,217)	(9,810)	(9,187)
BO-TR-17003: Mobility Operations	(3,827)	(937)	(857)	(943)	(962)	(981)	(1,001)
SPD: School Zone Camera Program	0	(2,132)	(2,132)	(2,131)	(2,174)	(2,217)	(2,262)
<b>Misc</b>							
Accounting Adjustments	0	0	0	0	0	0	0
<i>Total Expenditures</i>	(13,107)	(12,753)	(12,225)	(9,458)	(10,353)	(13,008)	(12,450)
<i>Ending Fund Balance</i>	10,707	3,707	1,268	4,996	10,339	13,258	16,893
<b>Financial Reserves</b>							
Carry-Forwards and Continuing Appropriations	(5,007)	(270)	0	0	0	0	0
<b>Planning Reserves</b>							
Potential new installation/additional cameras	0	0	0	(347)	(528)	(714)	(906)
Swap to help solve I-967 issues	0	0	(1,000)	0	0	0	0
Planning Reserve for Labor	(39)	0	0	0	0	0	0
ADA Improvements	0	0	0	0	0	0	0
SMC Administration	0	(250)	(250)	(508)	(773)	(1,046)	(1,067)
Revenue Stabilization Reserve	0	(531)	0	(2,637)	(3,924)	(3,982)	(4,021)
<i>Total Reserves</i>	(5,046)	(1,051)	(1,250)	(3,491)	(5,224)	(5,742)	(5,994)
<i>Ending Unreserved Fund Balance</i>	5,662	2,656	18	1,505	5,114	7,516	10,899

Metropolitan Park District (19710)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	59,316	(6,978)	52,253	(6,212)	(6,212)	(5,931)	(5,358)
Technical Adjustments	930	0					
<i>Revised Beginning Fund Balance</i>	60,247	(6,978)	52,253	(6,212)	(6,212)	(5,931)	(5,358)
<b>Sources of Funds</b>							
Park District Property Tax	52,091	53,339	53,339	54,669	56,036	57,436	58,872
Interest Earnings	1,804	1,300	1,300	1,376	1,410	1,445	1,481
<i>Source of Funds Total</i>	53,895	54,639	54,639	56,045	57,446	58,882	60,354
<b>Expenditures</b>							
Building For The Future - CIP	(11,686)	(7,854)	(7,854)	(1,346)	(1,373)	(1,401)	(1,429)
Fix It First - CIP	(24,437)	(17,502)	(17,502)	(13,497)	(13,766)	(14,042)	(14,323)
Maintaining Parks and Facilities - CIP	(161)	(338)	(338)	(347)	(354)	(361)	(368)
Parks and Facilities Maintenance and Repairs	(11,356)	(10,110)	(10,110)	(12,940)	(13,199)	(13,463)	(13,732)
Leadership and Administration	(2,004)	(2,038)	(2,038)	(2,088)	(2,130)	(2,172)	(2,216)
Departmentwide Programs	(886)	(888)	(888)	(1,687)	(1,721)	(1,756)	(1,791)
Parks & Open Space	0	(2,542)	(2,542)	0	0	0	0
Recreation Facility Programs	(8,990)	(10,354)	(10,354)	(16,783)	(17,119)	(17,461)	(17,811)
Seattle Conservation Corps	(431)	(557)	(557)	0	0	0	0
Zoo and Aquarium Programs	(1,938)	(1,938)	(1,938)	(7,356)	(7,503)	(7,653)	(7,806)
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(57,382)	0	0	0	0
2019 AWI/SPFML Carryforward	0	0	(522)	0	0	0	0
Current Year Supplemental Changes	0	0	(378)	0	0	0	0
Current Year Stand-alone Legislation	0	0	0	0	0	0	0
Changes due to COVID-19 Pandemic	0	0	(700)	0	0	0	0
<i>Total Expenditures</i>	(61,890)	(54,121)	(113,103)	(56,045)	(57,165)	(58,309)	(59,475)
<i>Ending Fund Balance</i>	52,253	(6,461)	(6,212)	(6,212)	(5,931)	(5,358)	(4,480)
<b>Financial Reserves</b>							
2019 Capital Carryforward	(57,382)	0	0	0	0	0	0
<i>Total Reserves</i>	(57,382)	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	(5,130)	(6,461)	(6,212)	(6,212)	(5,931)	(5,358)	(4,480)
<i>Park District Balancing</i>	5,130	6,461	6,212	6,212	5,931	5,358	4,480
<i>Ending Balance</i>	0	0	0	0	0	0	0

**Footnotes for the 2021 Proposed Budget**

Negative fund balance reflects a cash advance within the Park District to pay back a 2015 Interfund Loan against the Park and Recreation Fund and to fund the development of Smith Cove Park in 2018. Please see the Park District Spending Plan for details on these loans and timing of fund replenishment. Also note that the 2021 Proposed Budget includes a one-time pause on this annual repayment to cover increased costs in 2021 due to inflationary increases; this is to minimize impact on property tax increases.

The first cycle of the Park District ended in 2020 (2015-2020). Due to the COVID-19 pandemic, development of the next cycle (2021-2026) was delayed by one year. 2021 property taxes will be held to 2020 collection levels plus inflation. SPR will begin development of the next cycle of the Park District Financial Plan in 2021 for 2022-2027. Numbers for the 2022-2024 outyears are for illustrative purposes only.



Seattle Transportation Benefit District (19900)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	52,191	50,149	47,512	17,649	8,220	6,796	5,145
Technical Adjustments	290	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	52,481	50,149	47,512	17,649	8,220	6,796	5,145
<b>Sources of Funds</b>							
Vehicle License Fees - \$20	8,598	8,286	7,219	7,255	7,357	7,460	7,564
Vehicle License Fees - \$60	25,794	24,610	21,657	0	0	0	0
Sales Tax	30,440	31,299	24,185	0	0	0	0
Inv Earnings - Residual Cash	1,343	0	0	0	0	0	0
<i>Source of Funds Total</i>	66,175	64,196	53,061	7,255	7,357	7,460	7,564
<b>Expenditures</b>							
Major Maintenance/Replacement	(789)	(794)	(794)	(819)	(841)	(858)	(875)
Mobility Capital	(8,105)	(13,271)	(13,271)	(4,745)	(4,160)	(4,396)	(2,932)
Mobility Operations	(59,534)	(67,739)	(67,739)	(8,236)	(892)	(910)	(928)
Maintenance Operations	(2,716)	(2,847)	(2,847)	(2,883)	(2,888)	(2,946)	(3,005)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(104)				
2019 Grant/Svc Contract/Capital CFD's			(6,053)				
2020 Supplemental Changes			7,884				
<i>Total Expenditures</i>	(71,144)	(84,652)	(82,925)	(16,683)	(8,781)	(9,111)	(7,741)
<i>Ending Fund Balance</i>	47,512	29,693	17,649	8,220	6,796	5,145	4,969
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(104)						
2019 Grant/Svc Contract/Capital CFD	(6,053)	(6,669)	0	0	0	0	0
<b>Planning Reserves</b>							
Reserve for ballot measure costs	0	(750)	(750)	(750)	(750)	(750)	(750)
Reserve (ramp down) against FB	(20,000)	(20,000)	(20,000)	(7,400)	(6,000)	(4,300)	(4,200)
Planning reserve for labor	(90)	0	0	0	0	0	0
<i>Total Reserves</i>	(26,247)	(27,419)	(20,750)	(8,150)	(6,750)	(5,050)	(4,950)
<i>Ending Unreserved Fund Balance</i>	21,265	2,275	(3,101)	70	46	95	19

Notes:

- Assumes favorable Supreme Court ruling for I-976.
- Does not include revenues and expenditures from November 2020 ballot measure.
- Capital expenditures in 2023 increase by 5.7% and a reduction is assumed in 2024.
- Reserve against FB includes projected spend-down of reserves.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	65,062	9,378	81,981	6,165	3,054	3,086	3,314
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	65,062	9,378	81,981	6,165	3,054	3,086	3,314
<b>Sources of Funds</b>							
Real Estate Excise Tax Revenues	50,467	41,479	24,813	31,204	35,092	37,493	39,852
<i>Source of Funds Total</i>	50,467	41,479	24,813	31,204	35,092	37,493	39,852
<b>Expenditures</b>							
Debt Service Payments	(6,858)	(6,543)	(6,543)	(9,310)	(9,389)	(10,044)	(11,357)
Operating Expenditures	(1,132)	(1,230)	(931)	(953)	(958)	(993)	(1,012)
Capital Expenditures	(25,559)	(38,082)	(38,381)	(24,052)	(24,713)	(26,227)	(27,118)
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's			(63,243)	0	0	0	0
COVID Adjustment - Debt Service			(2,125)				
COVID Adjustment - Operating Expenditures			3				
COVID Adjustment - Capital Expenditures			11,270	0	0	0	0
Other 2020 Adjustments/Supplementals			(680)	0	0	0	0
<i>Total Expenditures</i>	(33,548)	(45,855)	(100,629)	(34,316)	(35,060)	(37,264)	(39,487)
<i>Ending Fund Balance</i>	81,981	5,002	6,165	3,054	3,086	3,314	3,679
<b>Planning Reserves</b>							
Cash Balance Reserve	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Total Reserves</i>	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Ending Unreserved Fund Balance</i>	76,981	2	3,165	54	86	314	179

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	56,125	12,367	70,754	3,934	3,088	3,083	3,007
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	56,125	12,367	70,754	3,934	3,088	3,083	3,007
<b>Sources of Funds</b>							
Real Estate Excise Tax Revenues	50,465	41,479	24,813	31,204	35,092	37,493	39,852
<i>Source of Funds Total</i>	50,465	41,479	24,813	31,204	35,092	37,493	39,852
<b>Expenditures</b>							
Debt Service Payments	(2,359)	(2,355)	(2,355)	(6,878)	(13,162)	(15,372)	(15,189)
Capital Expenditures	(32,477)	(46,033)	(46,033)	(20,173)	(16,935)	(17,197)	(19,163)
Affordable Housing	(1,000)			(5,000)	(5,000)	(5,000)	(5,000)
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's			(48,919)				
COVID Adjustment - Debt Service			(1,228)				
COVID Adjustment - Capital Expenditures			9,750				
Other 2020 Adjustments/Supplementals			(2,848)				
<i>Total Expenditures</i>	(35,836)	(48,388)	(91,632)	(32,051)	(35,097)	(37,569)	(39,353)
<i>Ending Fund Balance</i>	70,754	5,458	3,934	3,088	3,083	3,007	3,507
<b>Planning Reserves</b>							
Reserve for Fire Station 5 Relocation costs		(400)					
Cash Balance Reserve	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Total Reserves</i>	(5,000)	(5,400)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Ending Unreserved Fund Balance</i>	65,754	58	934	88	83	7	7

Park Mitigation & Remediation Fund (33130)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	8,085	1,044	3,364	125	125	125	125
Technical Adjustments	57	0					
<i>Revised Beginning Fund Balance</i>	8,142	1,044	3,364	125	125	125	125
<b>Sources of Funds</b>							
State Grants	134	0	0	0	0	0	0
Taxes and Interest	133	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 Carryforward			721	0	0	0	0
<i>Source of Funds Total</i>	267	0	721	0	0	0	0
<b>Expenditures</b>							
SR520 Mitigation	(5,044)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(3,960)	0	0	0	0
<i>Total Expenditures</i>	(5,044)	0	(3,960)	0	0	0	0
<i>Ending Fund Balance</i>	3,364	1,044	125	125	125	125	125
<b>Financial Reserves</b>							
Associated Revenues from 2019 Carryforward	721						
2019 Capital Expenditure Carryforward	(3,960)						
<i>Ending Unreserved Fund Balance</i>	125	1,044	125	125	125	125	125

**Footnotes for the 2021 Proposed Budget**

2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	16,475	1,963	14,726	801	801	801	801
Technical Adjustments	84	0					
<i>Revised Beginning Fund Balance</i>	16,559	1,963	14,726	801	801	801	801
<b>Sources of Funds</b>							
Grants and Other Revenue <sup>1</sup>	589	555	0	0	0	0	0
Taxes and Interest	652	100	100	0	0	0	0
<i>Source of Funds Total</i>	1,240	655	100	0	0	0	0
<b>Expenditures</b>							
2008 Levy: Neighborhood Pk Acq	(170)	0	0	0	0	0	0
2008 Levy: Green Space Acquisition	0	0	0	0	0	0	0
2008 Levy: Neighborhood Pks & PG	(2,135)	0	0	0	0	0	0
2008 Levy: Major Parks	()	0	0	0	0	0	0
2008 Levy: Comm Gardens & P-Patch	()	0	0	0	0	0	0
2008 Levy: Opportunity Fund Dev	(764)	0	0	0	0	0	0
SDOT: Major Maintenance/Replacement <sup>2</sup>	(5)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(14,025)	0	0	0	0
<i>Total Expenditures</i>	(3,074)	0	(14,025)	0	0	0	0
<i>Ending Fund Balance</i>	14,726	2,618	801	801	801	801	801
<b>Financial Reserves</b>							
2008 Levy: Neighborhood Pk Acq	(1,964)	0	0	0	0	0	0
2008 Levy: Green Space Acquisition	(5)	0	0	0	0	0	0
2008 Levy: Neighborhood Pks & PG	(9,529)	(1,569)	0	0	0	0	0
2008 Levy: Cultural Facilities	()	0	0	0	0	0	0
2008 Levy: Major Parks	()	0	0	0	0	0	0
2008 Levy: Comm Gardens & P-Patch	(10)	0	0	0	0	0	0
2008 Levy: Opportunity Fund Dev	(2,516)	0	0	0	0	0	0
<i>Total Reserves</i>	(14,025)	(1,569)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	701	1,049	801	801	801	801	801

**Footnotes for 2021 Proposed Budget**

<sup>1</sup>Grant revenue received in 2019

<sup>2</sup>Funding expended in the Seattle Department of Transportation

Remaining funding will be used to complete projects in the 2008 Parks Levy; funding to be appropriated as needed.

McCaw Hall Capital Reserve (34070)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	1,761	1,985	2,106	2,119	2,119	2,119	2,119
Technical Adjustments	12	0					
<i>Revised Beginning Fund Balance</i>	1,772	1,985	2,106	2,119	2,119	2,119	2,119
<b>Sources of Funds</b>							
REET I	506	299	0	0	299	328	348
McCaw Hall Tenant Contributions	290	299	0	0	299	328	348
Interest	46	16	16	0	16	16	16
<i>Source of Funds Total</i>	842	614	16	0	614	671	711
<b>Expenditures</b>							
McCaw Hall Capital Reserve Expenses <sup>1</sup>	(508)	(614)	(3)	0	(614)	(671)	(711)
<b>Budget Adjustments</b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
Capital carryforward							
<i>Total Expenditures</i>	(508)	(614)	(3)	0	(614)	(671)	(711)
<i>Ending Fund Balance</i>	2,106	1,985	2,119	2,119	2,119	2,119	2,119
<b>Planning Reserves</b>							
Continuing appropriations	0	(1,985)	(2,119)	(2,119)	(2,119)	(2,119)	(2,119)
<i>Total Reserves</i>	0	(1,985)	(2,119)	(2,119)	(2,119)	(2,119)	(2,119)
<i>Ending Unreserved Fund Balance</i>	2,106	0	0	0	0	0	0

**Footnotes:**

<sup>1</sup> McCaw Hall Capital Reserve expenses are established by agreement with the McCaw Hall Operating Board, comprising Pacific Northwest Ballet, Seattle Opera, and Seattle Center.

King County Parks Levy (36000)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,293	942	4,788	510	471	466	461
Technical Adjustments	37	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	5,330	942	4,788	510	471	466	461
<b>Sources of Funds</b>							
Levy Allocation	2,266	2,249	2,212	2,251	2,251	2,250	2,249
Interest Earnings	118	0	0	0	0	0	0
<i>Source of Funds Total</i>	2,384	2,249	2,212	2,251	2,251	2,250	2,249
<b>Expenditures</b>							
Fix it First <sup>1</sup>	(1,134)	(6)	(6)	0	(351)	(351)	(351)
Debt and Special Funding	(1,531)	(1,536)	(1,536)	(1,541)	(1,155)	(1,154)	(1,151)
Building for the Future - CIP	(23)	0	0	0	0	0	0
Leadership and Administration	(96)	0	0	0	0	0	0
Parks and Facilities Maintenance and Repairs	(14)	(10)	(10)	(10)	(10)	(10)	(10)
Recreation Facility Programs	0	(734)	(734)	(739)	(740)	(740)	(740)
Departmentwide Programs	(128)	(70)	(70)	()	0	0	0
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(4,134)	0	0	0	0
<i>Total Expenditures</i>	(2,926)	(2,356)	(6,490)	(2,290)	(2,256)	(2,255)	(2,252)
<i>Ending Fund Balance</i>	4,788	835	510	471	466	461	458
<b>Financial Reserves</b>							
2019 Capital Expenditure Carryforwards	(4,134)	0	0	0	0	0	0
Play Area Reserves	(323)	(600)	(473)	(447)	(447)	(447)	(447)
<i>Total Reserves</i>	(4,457)	(600)	(473)	(447)	(447)	(447)	(447)
<i>Ending Unreserved Fund Balance</i>	331	235	37	24	19	14	11

**Footnotes for 2021 Proposed Budget**

<sup>1</sup>In the 2020 Adopted Budget, the City Council transferred ongoing King County Levy funding from the Fix it First BSL in SPR's capital budget to provide additional shower services at community centers (\$244,000) and to replace General Fund that had previously supported the Recreation Facilities Program (\$500,000). SPR proposes replenishing funding to the CIP beginning in 2022 should the King County Levy provide additional funding (as forecasted).

**Light Fund (41000)**

	2019	2020	2020	2021	2022	2023	2024
	Actual <sup>2</sup>	Adopted	Revised	Proposed	Projected <sup>4</sup>	Projected	Projected
<b>Revised Beginning Cash Balance</b> <sup>1</sup>	398,830	438,870	466,694	433,273	433,273	433,273	459,764
Carry Forward / Encumbrances/Adjustments							
<i>Revised Beginning Cash Balance</i>	398,830	438,870	466,694	433,273	433,273	433,273	459,764
<b>Sources of Funds</b>							
Retail Power Sales	919,841	953,834	898,631	889,631	944,525	968,856	1,002,494
Revenue from RSA Surcharge	15,725	15,000	24,363	-	-	-	-
Wholesale Power, Net	15,468	58,802	55,051	60,000	40,000	40,000	40,000
Power Contracts	12,371	6,586	7,425	6,726	6,653	6,659	6,585
Power Marketing, Net	19,651	4,790	12,658	9,298	7,114	6,357	6,357
Other Outside Sources	29,063	26,277	25,678	30,325	32,483	33,858	35,295
Interest on Cash Accounts	10,731	8,638	8,356	8,878	8,762	8,785	8,732
Cash from (to) Rate Stabilization Account	22,771		(28,652)	-	-	-	-
Cash from Contributions	61,874	134,063	63,665	55,051	88,337	50,419	49,932
Cash from Bond Proceeds	260,471	225,000	332,393	297,847	264,561	214,674	200,758
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			292,916				
Revenues from Current Year legislation			(11,848)				
<i>Sources of Funds Totals</i>	1,367,965	1,432,990	1,680,635	1,357,757	1,448,852	1,329,609	1,350,153
<b>Expenditures</b>							
Power Contracts	(273,619)	(286,156)	(270,978)	(258,989)	(241,508)	(240,882)	(242,501)
Production	(46,140)	(55,528)	(53,671)	(44,810)	(56,008)	(60,878)	(63,696)
Transmission	(9,097)	(12,777)	(12,059)	(12,425)	(12,750)	(13,066)	(13,383)
Distribution	(60,433)	(72,677)	(72,752)	(74,823)	(76,881)	(78,877)	(80,879)
Conservation	(9,693)	(9,567)	(15,151)	(11,574)	(11,849)	(12,115)	(12,382)
Customer Accounting	(33,785)	(41,332)	(41,322)	(42,785)	(43,962)	(45,103)	(46,248)
Administration	(113,508)	(114,666)	(108,034)	(101,360)	(114,842)	(109,523)	(112,814)
Uncollectable Accounts	104	(7,181)	(19,904)	(9,608)	(7,122)	(7,305)	(7,559)
Taxes and Franchise Payments	(100,072)	(102,121)	(101,749)	(101,941)	(107,226)	(109,822)	(113,456)
Debt Service	(220,852)	(232,831)	(227,205)	(230,943)	(236,371)	(248,056)	(260,095)
Capital Expenditures	(390,634)	(360,588)	(318,700)	(336,845)	(393,546)	(405,093)	(389,654)
Technical and Accounting Adjustments	(47,333)	(137,568)	(483,397)	(131,654)	(146,787)	27,602	203
<b>Budget Adjustments</b>							
Associated Expenditures from 2019 CFD's <sup>3</sup>							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(1,305,063)	(1,432,990)	(1,724,923)	(1,357,757)	(1,448,852)	(1,303,118)	(1,342,464)
<i>Ending Cash Balance</i>	466,694	438,870	433,273	433,273	433,273	459,764	467,452
<b>Planning Reserves</b>							
Construction Account	(22,177)	(146,578)	-	(44,153)	(85,484)	(68,074)	(60,329)
Other Restricted Accounts	(180,211)	(200,253)	(194,358)	(203,775)	(214,562)	(224,957)	(234,916)
Operating Contingency Reserve	-	-	-	-	-	-	-
Rate Stabilization Account	(74,153)	(87,927)	(102,797)	(104,339)	(105,904)	(107,493)	(109,105)
<i>Planning Reserves</i>	(276,541)	(434,759)	(297,156)	(352,268)	(405,950)	(400,523)	(404,349)
<i>Ending Unreserved Fund Balance</i>	190,153	4,111	136,117	81,005	27,323	59,241	63,103

Notes:

<sup>1</sup> 2019 beginning fund balance is the cash balance on January 1, 2019.

<sup>2</sup> 2019 actual revenues do not include fair market value (non-cash) or RSA surcharge revenues and will differ from total revenues in Peoplesoft.

<sup>3</sup> 2020 legislated encumbrances and carryforwards are spread throughout various expenditure categories.

<sup>4</sup> Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model that is used to evaluate City Light rate impacts, potential bond offerings, and the overall financial performance of the utility.



Water Fund (43000)

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
<b>Beginning Fund Balance -Water Fund</b>									
Beginning Fund Balance	\$95,472	\$32,000	\$32,000	\$105,000	\$90,000	\$75,000	\$75,000	\$75,000	\$75,000
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$95,472</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$105,000</b>	<b>\$90,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Sources of Funds</b>									
<b>Rate Revenue</b>									
Retail Water Sales	\$201,362	\$205,028	\$205,028	\$205,120	\$210,398	\$220,102	\$227,280	\$236,146	\$248,352
Wholesale Water Sales	\$56,985	\$58,468	\$58,468	\$52,161	\$52,416	\$54,284	\$63,136	\$61,411	\$62,670
Facilities Charges	\$0	\$347	\$347	\$920	\$920	\$920	\$920	\$920	\$920
<b>Fees</b>									
Tap Fees	\$10,815	\$7,874	\$7,874	\$7,973	\$8,072	\$8,173	\$8,275	\$8,379	\$8,484
<b>Other Revenues</b>									
Other Non-Operating Revenue	\$3,324	\$2,168	\$2,168	\$3,233	\$3,248	\$3,263	\$3,278	\$3,292	\$3,305
Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Build America Bond Interest Income	\$1,984	\$2,080	\$2,080	\$1,619	\$1,571	\$1,520	\$1,466	\$1,407	\$1,345
Rentals--Non-City	\$708	\$656	\$656	\$672	\$689	\$706	\$724	\$742	\$760
Other Operating Revenues	\$4,731	\$2,083	\$2,083	\$4,226	\$4,332	\$4,441	\$4,552	\$4,665	\$4,781
Capital Grants and Contributions	\$6,210	\$6,115	\$6,115	\$8,200	\$8,405	\$8,615	\$8,830	\$9,051	\$9,277
Public Works Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from Construction Fund	\$27,000	\$60,626	\$60,626	\$39,083	\$39,944	\$25,547	\$35,557	\$25,947	\$25,463
Op Transfer In - Rev Stab Subfund	(\$2,518)	\$1,200	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund - BPA Acct	\$0	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0
<b>Reimbursements</b>									
Reimbursement for External Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Call Center Reimbursement from SCL	\$2,200	\$2,620	\$2,620	\$2,287	\$2,442	\$2,554	\$2,681	\$2,779	\$2,889
GF - Public Fire Hydrant Reimbursement	\$9,633	\$10,036	\$10,036	\$10,247	\$14,705	\$15,383	\$15,884	\$16,504	\$17,357
<b>Source of Funds Total</b>	<b>\$322,434</b>	<b>\$359,401</b>	<b>\$359,401</b>	<b>\$335,740</b>	<b>\$347,142</b>	<b>\$345,509</b>	<b>\$372,583</b>	<b>\$371,243</b>	<b>\$385,603</b>
<b>Expenditures</b>									
<b>CIP</b>									
Distribution	(\$28,976)	(\$34,137)	(\$34,137)	(\$31,095)	(\$39,121)	(\$40,891)	(\$50,752)	(\$58,247)	(\$61,865)
Transmission	(\$2,127)	(\$15,612)	(\$15,612)	(\$20,129)	(\$10,560)	(\$8,809)	(\$17,325)	(\$18,942)	(\$14,664)
Watershed Stewardship	(\$516)	(\$1,290)	(\$1,290)	(\$298)	(\$431)	(\$478)	(\$1,037)	(\$317)	(\$529)
Water Quality & Treatment	(\$439)	(\$9,525)	(\$9,525)	(\$13,214)	(\$5,516)	(\$10,375)	(\$26,738)	(\$6,200)	(\$1,100)
Water Resources	(\$3,169)	(\$8,464)	(\$8,464)	(\$12,031)	(\$8,405)	(\$6,968)	(\$3,308)	(\$2,722)	(\$3,362)
Habitat Conservation Program	(\$646)	(\$3,488)	(\$3,488)	(\$1,474)	(\$1,214)	(\$1,822)	(\$1,716)	(\$1,150)	(\$1,033)
Shared Cost Projects	(\$12,968)	(\$37,740)	(\$37,740)	(\$33,474)	(\$35,913)	(\$42,776)	(\$44,608)	(\$32,734)	(\$28,199)
Technology	(\$3,679)	(\$5,271)	(\$5,271)	(\$5,062)	(\$4,244)	(\$4,244)	(\$4,244)	(\$3,404)	(\$4,244)
<b>CIP Subtotal</b>	<b>(\$52,519)</b>	<b>(\$115,527)</b>	<b>(\$115,527)</b>	<b>(\$116,778)</b>	<b>(\$105,404)</b>	<b>(\$116,363)</b>	<b>(\$149,727)</b>	<b>(\$123,715)</b>	<b>(\$114,996)</b>
<b>O&amp;M</b>									
General Expense	(\$137,221)	(\$149,486)	(\$149,486)	(\$147,339)	(\$152,762)	(\$159,289)	(\$157,470)	(\$165,632)	(\$175,725)
Leadership and Administration	(\$52,873)	(\$57,872)	(\$57,872)	(\$58,113)	(\$60,994)	(\$63,695)	(\$67,579)	(\$74,659)	(\$79,248)
Utility Services and Operations	(\$53,445)	(\$66,671)	(\$66,671)	(\$68,202)	(\$71,095)	(\$75,369)	(\$78,620)	(\$81,524)	(\$85,141)
<b>O&amp;M subtotal</b>	<b>(\$243,539)</b>	<b>(\$274,028)</b>	<b>(\$274,028)</b>	<b>(\$273,655)</b>	<b>(\$284,852)</b>	<b>(\$298,354)</b>	<b>(\$303,669)</b>	<b>(\$321,815)</b>	<b>(\$340,113)</b>
<b>Total Expenditures</b>	<b>(\$296,058)</b>	<b>(\$389,555)</b>	<b>(\$389,555)</b>	<b>(\$390,433)</b>	<b>(\$390,256)</b>	<b>(\$414,716)</b>	<b>(\$453,396)</b>	<b>(\$445,530)</b>	<b>(\$455,109)</b>
Technical Adjustments	\$5,459	\$103,155	\$103,155	\$39,693	\$28,114	\$69,207	\$80,812	\$74,287	\$69,506
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$127,306</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$90,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Additional Water LOB Reserves</b>									
Bond Reserve Account	\$20,884	\$25,564	\$20,884	\$26,149	\$31,415	\$36,680	\$47,945	\$59,210	\$59,210
Revenue Stabilization Fund	\$59,077	\$47,504	\$59,668	\$60,264	\$60,867	\$61,476	\$62,090	\$62,711	\$63,338
BPA Account	\$488	\$290	\$290	\$195	\$100	\$0	\$0	\$0	\$0
Planning Reserve	\$3,566	\$3,531	\$3,601	\$3,637	\$3,674	\$3,711	\$3,748	\$3,785	\$3,823
<b>Total Reserves</b>	<b>\$84,015</b>	<b>\$76,889</b>	<b>\$84,443</b>	<b>\$90,246</b>	<b>\$96,055</b>	<b>\$101,866</b>	<b>\$113,783</b>	<b>\$125,706</b>	<b>\$126,371</b>
<b>Water LOB - Total Ending Balance</b>	<b>\$211,321</b>	<b>\$181,889</b>	<b>\$189,443</b>	<b>\$180,246</b>	<b>\$171,055</b>	<b>\$176,866</b>	<b>\$188,783</b>	<b>\$200,706</b>	<b>\$201,371</b>

Footnotes for CBO Only - Provide notes to explain changes

<sup>1</sup> SPU will not show revised amounts due to changes not being legislated before submittal.

<sup>2</sup> SPU would prefer not to show capital carryforwards currently captured in PeopleSoft. Capital budgeting is annual, most carryforward is abandoned. Due to process delays this year, abandonments will not happen before 4Q.

<sup>3</sup> SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

Footnotes for the 2019-2020 Proposed Budget Book - These notes will be printed in the 6-year Financial Plans in the 2019-2020 Proposed Budget

<sup>1</sup> "Source of Funds Total" includes transfer from the Construction Fund. Revenue Total in Proposed Budget pages includes construction fund transfers within the "Use of Fund Balance" account.

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

Drainage & Wastewater Fund (44010)									
Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024	2025	2026
	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected	Projected	Projected
<b>Drainage &amp; Wastewater Fund Beginning Balance</b>									
Beginning Fund Balance	\$184,600	\$230,624	\$230,624	\$186,760	\$128,574	\$97,041	\$100,171	\$114,318	\$113,792
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$184,600</b>	<b>\$230,624</b>	<b>\$230,624</b>	<b>\$186,760</b>	<b>\$128,574</b>	<b>\$97,041</b>	<b>\$100,171</b>	<b>\$114,318</b>	<b>\$113,792</b>
<b>Sources of Funds</b>									
<b>Rate Revenue</b>									
Wastewater Utility Services	\$304,248	\$316,597	\$316,597	\$314,332	\$342,680	\$371,020	\$380,233	\$405,097	\$409,326
Drainage Utility Services	\$142,031	\$152,715	\$152,715	\$166,927	\$178,631	\$189,780	\$201,458	\$209,442	\$223,556
<b>Fees</b>									
Side Sewer Permit Fees	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832
Drainage Permit Fees	\$519	\$519	\$519	\$519	\$519	\$519	\$519	\$519	\$519
<b>Other Revenues</b>									
Other Operating Revenues	\$3,563	\$3,631	\$3,631	\$3,579	\$3,541	\$3,532	\$3,332	\$3,407	\$3,486
Build America Bond Interest Income	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686
Capital Grants and Contributions (excluding donated assets)	\$3,984	\$1,736	\$1,736	\$1,736	\$1,736	\$1,736	\$1,779	\$1,824	\$1,869
Operating Grants	\$2,398	\$1,598	\$1,598	\$1,598	\$1,598	\$1,598	\$1,638	\$1,679	\$1,721
Transfer from Construction Fund	\$67,815	\$154,439	\$154,439	\$44,454	\$53,661	\$70,351	\$89,935	\$109,951	\$133,082
<b>Reimbursements</b>									
Call Center Reimbursement from SCL	\$2,267	\$2,243	\$2,243	\$2,215	\$2,366	\$2,475	\$2,598	\$2,693	\$2,799
King County Reimbursement	\$4,208	\$34,026	\$34,026	\$43,083	\$32,776	\$18,616	\$13,803	\$4,608	\$3,364
GIS Reimbursement	\$0	\$2,948	\$2,948	\$0	\$0	\$0	\$0	\$0	\$0
WIFIA Reimbursement	\$0	\$0	\$15,000	\$75,040	\$61,326	\$61,835	\$44,906	\$2,437	\$0
Public Works Transfer Fund	\$0	\$0	\$4,000	\$6,000	\$0	\$0	\$0	\$0	\$0
<b>Source of Funds Total</b>	<b>\$534,552</b>	<b>\$673,972</b>	<b>\$692,972</b>	<b>\$663,002</b>	<b>\$682,354</b>	<b>\$724,981</b>	<b>\$743,720</b>	<b>\$745,176</b>	<b>\$783,239</b>
<b>Expenditures</b>									
<b>CIP</b>									
Protection of Beneficial Uses	(\$5,708)	(\$22,274)	(\$22,274)	(\$21,139)	(\$46,286)	(\$42,151)	(\$35,025)	(\$32,132)	(\$29,718)
Sediments	(\$3,252)	(\$3,482)	(\$3,482)	(\$3,867)	(\$4,579)	(\$4,340)	(\$7,287)	(\$16,686)	(\$13,594)
Combined Sewer Overflows	(\$30,182)	(\$121,148)	(\$121,148)	(\$134,109)	(\$102,542)	(\$87,578)	(\$77,503)	(\$28,960)	(\$19,529)
Rehabilitation	(\$35,653)	(\$40,044)	(\$40,044)	(\$38,268)	(\$43,269)	(\$37,440)	(\$36,112)	(\$36,495)	(\$44,775)
Flooding, Sewer Backup & Lndsl	(\$11,088)	(\$37,252)	(\$37,252)	(\$42,899)	(\$19,760)	(\$14,004)	(\$15,904)	(\$35,504)	(\$52,640)
Shared Cost Projects	(\$8,052)	(\$41,607)	(\$41,607)	(\$32,957)	(\$37,993)	(\$31,361)	(\$22,165)	(\$20,571)	(\$24,489)
Technology	(\$3,379)	(\$4,219)	(\$4,219)	(\$5,151)	(\$4,299)	(\$4,299)	(\$4,299)	(\$4,299)	(\$4,299)
<b>CIP Subtotal</b>	<b>(\$97,314)</b>	<b>(\$270,026)</b>	<b>(\$270,026)</b>	<b>(\$278,390)</b>	<b>(\$258,729)</b>	<b>(\$221,174)</b>	<b>(\$198,295)</b>	<b>(\$174,647)</b>	<b>(\$189,044)</b>
<b>O&amp;M</b>									
General Expense	(\$291,876)	(\$311,679)	(\$311,679)	(\$332,921)	(\$341,192)	(\$370,028)	(\$381,274)	(\$421,361)	(\$439,158)
Leadership and Administration	(\$49,349)	(\$63,379)	(\$63,379)	(\$62,544)	(\$66,284)	(\$69,786)	(\$74,126)	(\$81,752)	(\$86,908)
Utility Services and Operations	(\$52,896)	(\$61,791)	(\$61,791)	(\$70,120)	(\$72,974)	(\$77,268)	(\$80,710)	(\$83,727)	(\$87,063)
<b>O&amp;M Subtotal</b>	<b>(\$394,120)</b>	<b>(\$436,849)</b>	<b>(\$436,849)</b>	<b>(\$465,586)</b>	<b>(\$480,449)</b>	<b>(\$517,081)</b>	<b>(\$536,110)</b>	<b>(\$586,840)</b>	<b>(\$613,129)</b>
<b>Total Expenditures</b>	<b>(\$491,434)</b>	<b>(\$706,875)</b>	<b>(\$706,875)</b>	<b>(\$743,975)</b>	<b>(\$739,178)</b>	<b>(\$738,255)</b>	<b>(\$734,405)</b>	<b>(\$761,487)</b>	<b>(\$802,172)</b>
Technical Adjustments	\$2,907	(\$31,366)	(\$29,961)	\$22,788	\$25,291	\$16,405	\$4,832	\$15,784	\$15,732
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$230,624</b>	<b>\$166,355</b>	<b>\$186,760</b>	<b>\$128,574</b>	<b>\$97,041</b>	<b>\$100,171</b>	<b>\$114,318</b>	<b>\$113,792</b>	<b>\$110,590</b>
<b>Additional Drainage &amp; Wastewater LOB Reserves</b>									
Bond Reserve Account	\$30,872	\$37,516	\$37,516	\$38,266	\$43,202	\$49,534	\$56,746	\$65,338	\$75,624
<b>Total Reserves</b>	<b>\$30,872</b>	<b>\$37,516</b>	<b>\$37,516</b>	<b>\$38,266</b>	<b>\$43,202</b>	<b>\$49,534</b>	<b>\$56,746</b>	<b>\$65,338</b>	<b>\$75,624</b>
<b>Drainage &amp; Wastewater - Total Ending Balance</b>	<b>\$261,497</b>	<b>\$203,871</b>	<b>\$203,659</b>	<b>\$174,971</b>	<b>\$133,982</b>	<b>\$146,960</b>	<b>\$157,208</b>	<b>\$175,442</b>	<b>\$188,488</b>

**Footnotes for CBO Only** - Provide notes to explain changes

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2 SPU would prefer not to show capital carryforwards currently captured in PeopleSoft. Capital budgeting is annual, most carryforward is abandoned. Due to process delays this year, abandonments will not happen before 4Q.

3 SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

**Footnotes for the 2019-2020 Proposed Budget Book** - These notes will be printed in the 6-year Financial Plans in the 2019-2020 Proposed Budget

<sup>1</sup> Source of Funds Total: Figure shown here includes Transfers From Construction Fund, reimbursements from King County, WIFIA, and Public Works Transfer Fund. Revenue total in Proposed Budget section captures all these reimbursements and transfers under "Use of Fund Balance."

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

Solid Waste Fund (45010)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024	2025	2026
	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected	Projected	Projected
<b>Revised Beginning Fund Balance - Department Managed Funds</b>									
Beginning Fund Balance	\$60,052	\$70,433	\$70,433	\$69,346	\$58,304	\$39,974	\$39,812	\$46,618	\$55,716
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$60,052</b>	<b>\$70,433</b>	<b>\$70,433</b>	<b>\$69,346</b>	<b>\$58,304</b>	<b>\$39,974</b>	<b>\$39,812</b>	<b>\$46,618</b>	<b>\$55,716</b>
<b>Sources of Funds</b>									
<b>Rate Revenue</b>									
Recycling Processing Revenues	\$2,831	\$1,856	\$1,856	\$2,823	\$3,804	\$4,812	\$5,973	\$6,099	\$6,238
Commercial Services	\$66,672	\$65,849	\$65,849	\$69,011	\$71,187	\$72,865	\$74,665	\$76,356	\$78,067
Residential Services	\$139,388	\$138,440	\$138,440	\$142,494	\$147,371	\$151,448	\$155,623	\$160,086	\$164,637
Recycling and Disposal Station Charges	\$15,298	\$13,136	\$13,136	\$13,356	\$13,752	\$14,073	\$14,528	\$14,752	\$15,133
Other Misc	\$994	\$1,656	\$1,656	\$1,744	\$1,688	\$1,774	\$1,858	\$1,853	\$1,879
<b>Other Revenues</b>									
Other Nonoperating Revenue	\$2,876	\$862	\$862	\$848	\$743	\$549	\$543	\$626	\$738
Operating Fees, Contributions and grants	\$124	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from Construction Fund	\$6,185	\$2,629	\$2,629	\$0	\$0	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Reimbursements</b>									
Call Center Reimbursement from SCL	\$2,200	\$2,556	\$2,556	\$2,287	\$2,442	\$2,554	\$2,681	\$2,779	\$2,889
KC Reimb for Local Hzrd Waste Mgmt Prgm	\$3,555	\$3,417	\$3,417	\$4,005	\$4,164	\$4,310	\$4,461	\$4,617	\$4,778
<b>Source of Funds Total</b>	<b>\$240,122</b>	<b>\$230,501</b>	<b>\$230,501</b>	<b>\$236,668</b>	<b>\$245,251</b>	<b>\$252,485</b>	<b>\$260,432</b>	<b>\$267,268</b>	<b>\$274,460</b>
<b>Expenditures</b>									
<b>CIP</b>									
New Facilities	(\$4,775)	(\$18,442)	(\$18,442)	(\$19,250)	(\$27,700)	(\$11,320)	(\$1,300)	(\$555)	(\$14)
Rehabilitation and Heavy Equipment	(\$623)	(\$8,390)	(\$8,390)	(\$1,220)	(\$650)	(\$700)	(\$625)	(\$550)	(\$150)
Shared Cost Projects	(\$3,035)	(\$2,317)	(\$2,317)	(\$2,842)	(\$2,640)	(\$1,939)	(\$1,606)	(\$1,398)	(\$1,191)
Technology	(\$1,832)	(\$1,710)	(\$1,710)	(\$1,988)	(\$1,508)	(\$1,508)	(\$1,508)	(\$1,508)	(\$1,508)
<b>CIP Subtotal</b>	<b>(\$10,265)</b>	<b>(\$30,859)</b>	<b>(\$30,859)</b>	<b>(\$25,299)</b>	<b>(\$32,498)</b>	<b>(\$15,466)</b>	<b>(\$5,039)</b>	<b>(\$4,011)</b>	<b>(\$2,862)</b>
<b>O&amp;M</b>									
General Expense	(\$154,637)	(\$159,208)	(\$159,208)	(\$166,465)	(\$172,610)	(\$174,516)	(\$186,853)	(\$192,159)	(\$199,231)
Leadership and Administration	(\$18,891)	(\$22,159)	(\$22,159)	(\$18,641)	(\$19,513)	(\$19,945)	(\$21,179)	(\$22,996)	(\$24,448)
Utility Services and Operations	(\$27,486)	(\$30,980)	(\$30,980)	(\$33,831)	(\$36,328)	(\$38,372)	(\$39,951)	(\$41,391)	(\$43,974)
<b>O&amp;M Subtotal</b>	<b>(\$201,014)</b>	<b>(\$212,348)</b>	<b>(\$212,348)</b>	<b>(\$218,937)</b>	<b>(\$228,451)</b>	<b>(\$232,833)</b>	<b>(\$247,983)</b>	<b>(\$256,546)</b>	<b>(\$267,653)</b>
<b>Total Expenditures</b>	<b>(\$211,279)</b>	<b>(\$243,207)</b>	<b>(\$243,207)</b>	<b>(\$244,236)</b>	<b>(\$260,948)</b>	<b>(\$248,299)</b>	<b>(\$253,021)</b>	<b>(\$260,556)</b>	<b>(\$270,516)</b>
<b>Technical Adjustments</b>	<b>(\$18,463)</b>	<b>\$11,619</b>	<b>\$11,619</b>	<b>(\$3,474)</b>	<b>(\$2,632)</b>	<b>(\$4,349)</b>	<b>(\$604)</b>	<b>\$2,386</b>	<b>\$3,230</b>
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$70,433</b>	<b>\$69,346</b>	<b>\$69,346</b>	<b>\$58,304</b>	<b>\$39,974</b>	<b>\$39,812</b>	<b>\$46,618</b>	<b>\$55,716</b>	<b>\$62,891</b>
<b>Additional Solid Waste LOB Reserves</b>									
Bond Reserve Account	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831
Revenue Stabilization Fund	\$37,307	\$36,397	\$36,397	\$36,459	\$36,459	\$36,459	\$36,459	\$36,459	\$36,459
Planning Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$47,138</b>	<b>\$46,228</b>	<b>\$46,228</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>
<b>Solid Waste LOB - Total Ending Balance</b>	<b>\$117,571</b>	<b>\$115,574</b>	<b>\$115,574</b>	<b>\$104,594</b>	<b>\$86,264</b>	<b>\$86,102</b>	<b>\$92,908</b>	<b>\$102,006</b>	<b>\$109,181</b>

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3 SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

**Footnotes for the 2019-2020 Proposed Budget Book** - These notes will be printed in the 6-year Financial Plans in the 2019-2020 Proposed Budget

<sup>1</sup> Source of Funds Total: Figure shown here does not include "Use of Fund Balance." Revenue total in Proposed Budget book pages include these amounts.

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

Construction and Inspections Fund (48100)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 20,901	\$ 77,795	\$ 83,579	\$ 68,566	\$ 50,332	\$ 39,711	\$ 45,741
Technical Adjustments	\$ 49,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revised Beginning Fund Balance</b>	<b>\$ 70,577</b>	<b>\$ 77,795</b>	<b>\$ 83,579</b>	<b>\$ 68,566</b>	<b>\$ 50,332</b>	<b>\$ 39,711</b>	<b>\$ 45,741</b>
<b>Sources of Funds</b>							
Contingent Budget Authority Offset	\$ -	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064
Boiler	\$ 910	\$ 1,376	\$ 1,376	\$ 1,432	\$ 1,477	\$ 1,525	\$ 1,577
Building Development	\$ 39,045	\$ 37,678	\$ 30,814	\$ 28,907	\$ 33,847	\$ 43,171	\$ 38,542
Electrical	\$ 9,329	\$ 8,566	\$ 6,797	\$ 6,241	\$ 7,366	\$ 9,604	\$ 8,787
Elevator	\$ 4,489	\$ 4,702	\$ 4,702	\$ 4,606	\$ 4,775	\$ 5,149	\$ 5,695
Grant Revenues	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,494	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176
Land Use	\$ 12,704	\$ 11,249	\$ 9,742	\$ 9,188	\$ 10,947	\$ 14,409	\$ 13,406
Noise	\$ 598	\$ 550	\$ 578	\$ 424	\$ 505	\$ 665	\$ 618
Other Miscellaneous Revenues	\$ 1,361	\$ 2,098	\$ 2,119	\$ 2,119	\$ 2,135	\$ 2,153	\$ 2,171
Refrigeration & Furnace	\$ 1,881	\$ 1,733	\$ 1,413	\$ 1,073	\$ 1,328	\$ 1,831	\$ 1,684
Rental Registration & Inspection Ordinance	\$ 2,015	\$ 1,837	\$ 1,837	\$ 3,164	\$ 2,198	\$ 3,504	\$ 2,442
Signs	\$ 597	\$ 578	\$ 639	\$ 639	\$ 659	\$ 681	\$ 704
Site Review & Development	\$ 3,480	\$ 4,658	\$ 2,756	\$ 2,608	\$ 3,146	\$ 4,148	\$ 3,957
SPU MOA for Side Sewer & Drainage	\$ 2,271	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>Source of Funds Total</b>	<b>\$ 81,197</b>	<b>\$ 85,466</b>	<b>\$ 74,014</b>	<b>\$ 71,641</b>	<b>\$ 79,625</b>	<b>\$ 98,081</b>	<b>\$ 90,825</b>
<b>Expenditures</b>							
Compliance	\$ (3,180)	\$ (3,811)	\$ (3,994)	\$ (3,886)	\$ (3,879)	\$ (3,957)	\$ (4,036)
Government Policy, Safety & Support	\$ (1,114)	\$ (1,447)	\$ (1,314)	\$ (1,360)	\$ (1,358)	\$ (1,385)	\$ (1,413)
Inspections	\$ (20,996)	\$ (25,308)	\$ (25,320)	\$ (26,388)	\$ (26,399)	\$ (26,927)	\$ (27,465)
Land Use Services	\$ (16,755)	\$ (23,230)	\$ (23,048)	\$ (24,008)	\$ (23,946)	\$ (24,425)	\$ (24,914)
Leadership and Administration	\$ (48)	\$ (29)	\$ (29)	\$ -	\$ (422)	\$ (431)	\$ (440)
Permit Services	\$ (21,544)	\$ (28,423)	\$ (28,660)	\$ (29,075)	\$ (28,978)	\$ (29,558)	\$ (30,149)
Process Improvements and Technology	\$ (4,558)	\$ (5,153)	\$ (6,663)	\$ (5,158)	\$ (5,263)	\$ (5,368)	\$ (5,475)
<b>Total Expenditures</b>	<b>\$ (68,195)</b>	<b>\$ (87,401)</b>	<b>\$ (89,027)</b>	<b>\$ (89,875)</b>	<b>\$ (90,246)</b>	<b>\$ (92,051)</b>	<b>\$ (93,892)</b>
<b>Ending Fund Balance</b>	<b>\$ 83,579</b>	<b>\$ 75,860</b>	<b>\$ 68,566</b>	<b>\$ 50,332</b>	<b>\$ 39,711</b>	<b>\$ 45,741</b>	<b>\$ 42,674</b>
<b>Reserves*</b>							
Core Staffing	\$ (25,926)	\$ (31,040)	\$ (31,040)	\$ (25,926)	\$ (25,926)	\$ (25,926)	\$ (25,926)
Process Improvements and Technology	\$ (3,900)	\$ (5,200)	\$ (5,200)	\$ (3,900)	\$ (3,900)	\$ (3,900)	\$ (3,900)
Tenant Improvements	\$ (2,116)	\$ (3,156)	\$ (3,156)	\$ (2,116)	\$ (2,116)	\$ (2,116)	\$ (2,116)
90-Day Operating Reserve	\$ (15,931)	\$ (16,807)	\$ (16,807)	\$ (15,931)	\$ (6,931)	\$ (6,931)	\$ (6,931)
Planning Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ (47,873)</b>	<b>\$ (56,203)</b>	<b>\$ (56,203)</b>	<b>\$ (47,873)</b>	<b>\$ (38,873)</b>	<b>\$ (38,873)</b>	<b>\$ (38,873)</b>
<b>Ending Unreserved Fund Balance</b>	<b>\$ 35,707</b>	<b>\$ 19,657</b>	<b>\$ 12,363</b>	<b>\$ 2,459</b>	<b>\$ 838</b>	<b>\$ 6,868</b>	<b>\$ 3,802</b>

\* SDCI intends to fully fund the reserves in 2021 and beyond pending sufficient fund balance. In order to show an Ending Unreserved Fund Balance above \$0, the Projected Reserve balances have been reduced for planning purposes.

Finance and Administrative Services Fund (50300)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	24,653	4,491	14,485	123	1,286	2,174	2,184
Technical Adjustments	(15,042)	0					
Held in Escrow	(215)						
<i>Revised Beginning Fund Balance</i>	9,395	4,491	14,485	123	1,286	2,174	2,184
<b><u>Sources of Funds</u></b>							
General Fund Support	14,001	14,428	13,831	12,274	11,368	11,595	11,827
Revenues from Other City Departments	142,281	143,777	142,722	161,994	163,799	167,075	170,416
External Revenues	7,536	7,101	5,397	4,292	4,848	4,945	5,044
Capital Improvements *	16,436	3,500	3,500	7,038	3,500	3,500	3,500
<b><u>Budget Adjustments</u></b>							
Q2 Supplemental Adjustments			6,412	0	0	0	0
Q3 Supplemental Adjustments			4,300				
Q4 Interfund Loan for emergency spending			10,288				
FAS Carryforward CIP revenues			10,152	0	0	0	0
<i>Source of Funds Total</i>	180,254	168,806	196,602	185,598	183,514	187,115	190,787
<b><u>Expenditures</u></b>							
Budget and Central Services	(2,746)	(3,828)	(4,110)	(2,486)	(2,506)	(2,569)	(2,633)
Fleet Services	(37,205)	(42,918)	(40,207)	(41,572)	(38,226)	(39,182)	(40,161)
Facility Services	(77,592)	(81,620)	(88,302)	(87,128)	(87,073)	(89,250)	(91,482)
Financial Services	(24,384)	(23,401)	(24,429)	(31,524)	(33,760)	(34,604)	(35,469)
City Purchasing and Contracting Services	(9,397)	(10,903)	(12,501)	(10,850)	(10,825)	(11,096)	(11,373)
Office of Constituent Services	(5,988)	(7,057)	(7,762)	(6,725)	(6,735)	(6,904)	(7,111)
Capital Improvements *	(17,852)	(3,500)	(12,652)	(4,150)	(3,500)	(3,500)	(3,500)
Emergency Response			(21,000)				
<b><u>Budget Adjustments</u></b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Annual Wage Increase Carryforward				0	0	0	0
2019 Special Carryforward				0	0	0	0
2019 Grant/Svc Contract/Capital Expenditure CFD's							
<i>Total Expenditures</i>	(175,164)	(173,227)	(210,963)	(184,435)	(182,627)	(187,105)	(191,729)
<i>Ending Fund Balance</i>	14,485	70	123	1,286	2,174	2,184	1,242
<b><u>Financial Reserves</u></b>							
2019 Encumbrance CFD's	(3,291)						
2019 Special Carryforward	(7,380)						
2019 Grant/Svc Contract/Capital Revenues	13,307						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(13,307)						
Annual Wage Increase	(1,873)						
Reserve for Capital Expenditures <sup>1</sup>			(1,500)				
Reserve for HCM Debt Service <sup>2</sup>				(2,888)			
<i>Total Reserves</i>	(12,544)	0	(1,500)	(2,888)	0	0	0
<i>Ending Unreserved Fund Balance</i>	1,940	70	(1,377)	(1,602)	2,174	2,184	1,242

1. This is capital expense that will be needed in 2021.

Fleet Capital Fund (50321)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	114,495	4,353	17,500	6,696	13,013	20,824	21,064
Technical Adjustments	(103,451)	0					
<i>Revised Beginning Fund Balance</i>	11,044	4,353	17,500	6,696	13,013	20,824	21,064
<b>Sources of Funds</b>							
General Fund Support	0	494	494	0	0	0	0
Revenues from Other City Departments	19,406	20,391	20,391	20,044	20,322	20,679	21,231
Investment Earnings	383	0	0	0	0	0	0
Gain/(Loss) on Sale of Fixed Assets	1,737	1,296	1,296	773	887	0	0
<i>Source of Funds Total</i>	21,525	22,181	22,181	20,818	21,209	20,679	21,231
<b>Expenditures</b>							
Fleet Capital Program	(15,069)	(24,053)	(21,210)	(14,500)	(13,398)	(20,439)	(30,726)
<b>Budget Adjustments</b>							
<i>2019 Encumbrance CFD's</i>			(11,775)	0	0	0	0
<i>Total Expenditures</i>	(15,069)	(24,053)	(32,985)	(14,500)	(13,398)	(20,439)	(30,726)
<i>Ending Fund Balance</i>	17,500	2,481	6,696	13,013	20,824	21,064	11,569
<b>Financial Reserves</b>							
<i>2019 Encumbrance CFD's</i>	(11,775)						
<b>Planning Reserves</b>							
<i>Reserves against Fund Balance</i>	(5,725)	(2,481)	(6,696)	(13,013)	(20,824)	(21,064)	(11,569)
<i>Total Reserves</i>	(17,500)	(2,481)	(6,696)	(13,013)	(20,824)	(21,064)	(11,569)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Asset Preservation Fund (50322)

Amounts in \$1,000s	2019	2020	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Legislated	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>								
Beginning Fund Balance	10,230	492	9,830	9,830	737	737	737	737
Technical Adjustments	132	0						
<i>Revised Beginning Fund Balance</i>	10,362	492	9,830	9,830	737	737	737	737
<b>Sources of Funds</b>								
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment Earnings	262	0	0	0	0	0	0	0
<i>Source of Funds Total</i>	4,262	4,000	4,000	4,000	4,000	4,000	4,000	4,000
<b>Expenditures</b>								
Asset Preservation Schedule 1 Facilities	(3,547)	(2,152)	(2,152)	(2,152)	(2,152)	(2,152)	(2,152)	(2,152)
Asset Preservation Schedule 2 Facilities	(1,247)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)
<b>Budget Adjustments</b>								
2019 Grant/Svc Contract/Capital CFD's			(9,075)	(9,075)	0	0	0	0
AWI Carryforward			(18)	(18)	0	0	0	0
<i>Total Expenditures</i>	(4,794)	(4,000)	(13,094)	(13,094)	(4,000)	(4,000)	(4,000)	(4,000)
<i>Ending Fund Balance</i>	9,830	492	737	737	737	737	737	737
<b>Financial Reserves</b>								
2019 Grant/Svc Contract/Capital Expenditure CFD's	(9,075)							
<b>Planning Reserves</b>								
Reserves against Fund Balance	(755)	(492)	(737)	(737)	(737)	(737)	(737)	(737)
<i>Total Reserves</i>	(9,830)	(492)	(737)	(737)	(737)	(737)	(737)	(737)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0	0

Information Technology Fund (50410)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	58,825	25,829	85,949	18,733	14,234	15,310	16,357
Technical Adjustments	20,158	0	0	0	0	0	0
<i>Beginning Unreserved Fund Balance</i>	<i>78,984</i>	<i>25,829</i>	<i>85,949</i>	<i>18,733</i>	<i>14,234</i>	<i>15,310</i>	<i>16,357</i>
<b>Sources of Funds</b>							
Rates: Allocated <sup>1</sup>	186,046	168,267	168,267	153,789	160,286	162,756	165,571
Rates: Direct Billed <sup>2</sup>	30,972	39,216	39,216	44,540	35,039	35,626	36,340
Billable Project Revenues <sup>5</sup>	0	20,108	20,108	21,507	22,034	22,613	23,092
Bond Proceeds <sup>6</sup>	15,166	19,375	21,375	27,933	14,353	0	0
ITD's Cost of Technology Consumption <sup>7</sup>	10,664	9,215	9,215	9,307	10,069	10,197	10,381
Cable Fund Revenues	9,517	7,343	7,343	7,171	6,919	7,057	7,198
Non-City Agency Revenues <sup>8</sup>	1,153	297	297	225	226	229	232
Interest Earnings <sup>9</sup>	2,270	518	809	291	265	275	285
<b>Budget Adjustments</b>							
Rates: Direct Billed (2019 CIP Carryforward Items) <sup>3</sup>	0	0	7,417	0	0	0	0
Rates: Direct Billed (2019 Operating Carryforward Items) <sup>4</sup>	0	0	8,130	0	0	0	0
Revenue True-Up for 2019 Actuals <sup>10</sup>	0	0	(3,523)	0	0	0	0
CIP Abandonment	0	0	(5,614)	0	0	0	0
2020 Expenditure Reduction (Rebate)	0	0	(9,456)	0	0	0	0
<i>Source of Funds Total</i>	<i>255,788</i>	<i>264,339</i>	<i>263,585</i>	<i>264,763</i>	<i>249,192</i>	<i>238,754</i>	<i>243,098</i>
<b>Expenditures (2019)</b>							
Leadership & Administration BSL	(36,801)	0	0	0	0	0	0
Engineering & Operations BSL	(75,641)	0	0	0	0	0	0
Digital Engagement BSL	(10,495)	0	0	0	0	0	0
Security, Risk & Compliance BSL	(5,386)	0	0	0	0	0	0
Applications Services BSL	(54,777)	0	0	0	0	0	0
Capital Improvement Projects BSL	(30,162)	0	0	0	0	0	0
Client Services Management BSL	(3,407)	0	0	0	0	0	0
IT Initiatives BSL	(32,154)	0	0	0	0	0	0
<b>Expenditures - Seattle IT Re-Org (2020-)</b>							
Leadership and Administration BSL <sup>17</sup>	0	(32,918)	(32,918)	(25,129)	(25,452)	(25,808)	(26,331)
Technology Infrastructure BSL <sup>17</sup>	0	(48,628)	(48,628)	(44,052)	(48,830)	(49,173)	(49,718)
Digital Workplace and Frontline Digital Services BSL	0	(42,937)	(42,937)	(40,696)	(41,687)	(42,522)	(43,374)
Digital Security & Risk BSL	0	(5,299)	(5,299)	(8,449)	(8,465)	(8,635)	(8,808)
Applications BSL	0	(106,879)	(106,879)	(108,420)	(96,212)	(98,137)	(100,101)
Capital Improvement Projects BSL	0	(32,028)	(32,028)	(37,438)	(22,385)	(8,244)	(8,472)
Client Solutions BSL	0	(5,772)	(5,772)	(5,078)	(5,085)	(5,189)	(5,295)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's (Legislated)	0	0	(16,656)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's	0	0	(58,611)	0	0	0	0
Legislated Carryforward	0	0	(1,398)	0	0	0	0
2020 Expenditure Reduction	0	0	9,456	0	0	0	0
2020 Q3 Supplemental <sup>11</sup>	0	0	10,869	0	0	0	0
<i>Total Expenditures</i>	<i>(248,823)</i>	<i>(274,460)</i>	<i>(330,801)</i>	<i>(269,262)</i>	<i>(248,116)</i>	<i>(237,707)</i>	<i>(242,098)</i>
<i>Ending Fund Balance</i>	<i>85,949</i>	<i>15,708</i>	<i>18,733</i>	<i>14,234</i>	<i>15,310</i>	<i>16,357</i>	<i>17,357</i>
<b>Planning Reserves</b>							
Continuing Appropriation and Encumbrances <sup>13</sup>	(53,422)	0	0	0	0	0	0
Radio and Video Reserves	(13,993)	(6,577)	(7,106)	(6,887)	(6,645)	(6,368)	(6,065)
Computer Replacement (Law Department) <sup>14</sup>	(155)	(271)	(187)	(271)	(99)	(199)	(302)
Planning Reserve	0	(5,000)	0	0	0	0	0
One-Time Projects <sup>15</sup>	(9,900)	0	(9,900)	(7,100)	(7,100)	(7,100)	(7,100)
Transfer of SDCI Accela Resource <sup>16</sup>	0	0	0	(188)	(381)	(578)	(779)
Revenue True-Up for 2018	(8,055)	0	0	0	0	0	0
Revenue True-Up for 2019 <sup>10</sup>	(3,523)	0	0	0	0	0	0
<i>Total Reserves</i>	<i>(89,047)</i>	<i>(11,849)</i>	<i>(17,193)</i>	<i>(14,446)</i>	<i>(14,225)</i>	<i>(14,245)</i>	<i>(14,246)</i>
<i>Ending Unreserved Fund Balance</i>	<i>(3,098)</i>	<i>3,860</i>	<i>1,540</i>	<i>(212)</i>	<i>1,085</i>	<i>2,112</i>	<i>3,111</i>

**Assumptions:**

- <sup>1</sup> Rates Allocated: Revenue collected from customers through allocations (i.e., ITD bills customers based on budget).
- <sup>2</sup> Rates Direct Billed: Revenue collected from customers through direct billing (i.e., ITD bills customers based on actual expenses).
- <sup>3</sup> Rates Direct Billed (2019 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2019 to FY 2020, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).
- <sup>4</sup> Rates Direct Billed (2019 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2019 to FY 2020, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).
- <sup>5</sup> Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.
- <sup>6</sup> Bond Proceeds: Revenue received from City of Seattle General Obligation (GO) bond issuances.
- <sup>7</sup> ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.
- <sup>8</sup> Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).
- <sup>9</sup> Interest Earnings: Revenue from the interest earned on ITD's cash balance. Interest calculation: 10-year average interest rate (1.3%) times the average of beginning and ending cash balances.
- <sup>10</sup> Revenue True-Up for 2019: Underspending in FY 2019 allocated projects that will be transferred to the major funds in FY 2020.
- <sup>11</sup> Q3 Supplemental includes CIP Abandonment.
- <sup>12</sup> Q4 Supplemental includes one-time ITD projects.
- <sup>13</sup> Continuing Appropriation and Encumbrances: Includes the allocated revenues collected in FY 2019 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, and Special Carryforward budgets.
- <sup>14</sup> Computer Replacement (Law Department): This reserve consists of the rates ITD collects from the Law Department each year for PC replacements. Unlike other Departments, the Law Department replaces all PCs once every five years, versus a portion each year.
- <sup>15</sup> Reserves for One-Time Projects include (\$7,100,000) for various one-time ITD projects and (\$2,800,000) to transfer funding for Human Capital Management and Budget System projects for Finance and Administrative Services (FAS).
- <sup>16</sup> Transfer of SDCI Accela Resource: anticipated revenue rebate for the transfer of an SDCI Accela resource from ITD to SDCI without associated revenues, as submitted in Change Request, 2021-22 ITD-130 Transfer SDCI Accela Resource.
- <sup>17</sup> Expenditures in the out years are reflecting the real debt service schedule in the out years instead of inflating 2%.



Firefighters' Pension Fund (61040)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	7,237	8,232	10,223	9,703	9,421	8,895	8,448
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	7,237	8,232	10,223	9,703	9,421	8,895	8,448
<b>Sources of Funds</b>							
General Subfund	19,081	19,099	19,099	19,099	19,099	19,481	19,871
Fire Insurance Premium Tax	1,152	1,161	1,161	1,161	1,161	1,184	1,208
Medicare Rx Subsidy Refund	478	478	478	478	478	488	497
<i>Source of Funds Total</i>	20,712	20,738	20,738	20,738	20,738	21,153	21,576
<b>Expenditures</b>							
Death Benefits	(13)	(19)	(19)	(19)	(19)	(19)	(20)
Administration	(860)	(889)	(911)	(926)	(917)	(940)	(963)
Medical Benefits Paid	(10,758)	(12,500)	(12,500)	(12,250)	(12,500)	(12,813)	(13,133)
Pension Bfts - Paid to Members	(6,095)	(7,100)	(7,100)	(7,825)	(7,828)	(7,828)	(7,828)
Pension Bfts - Annual Transfers to Actuarial Account 61050		(728)	(728)				0
<i>Total Expenditures</i>	(17,726)	(21,236)	(21,258)	(21,020)	(21,264)	(21,600)	(21,944)
<i>Ending Fund Balance</i>	10,223	7,735	9,703	9,421	8,895	8,448	8,081
<b>Planning Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(9,723)	(7,235)	(9,203)	(8,921)	(8,395)	(7,948)	(7,581)
<i>Total Reserves</i>	(10,223)	(7,735)	(9,703)	(9,421)	(8,895)	(8,448)	(8,081)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Police Relief & Pension Fund (61060)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,765	5,507	8,751	8,476	8,201	7,921	7,631
Technical Adjustments	(.10)	0					
<i>Revised Beginning Fund Balance</i>	5,765	5,507	8,751	8,476	8,201	7,921	7,631
<b>Sources of Funds</b>							
General Fund Transfer	25,172	25,859	25,859	25,859	25,859	26,505	27,168
Police Auction Proceeds	154	117	117	117	117	119	122
Miscellaneous	0	400	400	400	400	408	416
<i>Source of Funds Total</i>	25,326	26,376	26,376	26,376	26,376	27,033	27,706
<b>Expenditures</b>							
Death Benefits	(14)	(18)	(18)	(18)	(18)	(18)	(19)
Medical Benefits Paid	(13,700)	(15,380)	(15,380)	(15,380)	(15,380)	(15,765)	(16,159)
Pension Benefits Paid	(7,885)	(10,379)	(10,379)	(10,379)	(10,379)	(10,638)	(10,904)
Administration	(740)	(857)	(875)	(875)	(879)	(901)	(924)
<i>Total Expenditures</i>	(22,339)	(26,633)	(26,651)	(26,652)	(26,656)	(27,322)	(28,005)
<i>Ending Fund Balance</i>	8,751	5,250	8,476	8,201	7,921	7,631	7,332
<b>Planning Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(8,251)	(4,750)	(7,976)	(7,701)	(7,421)	(7,131)	(6,832)
<i>Total Reserves</i>	(8,751)	(5,250)	(8,476)	(8,201)	(7,921)	(7,631)	(7,332)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Transit Benefit Fund (63000)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	0	(5)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	(5)	0	0	0	0
<b>Sources of Funds</b>							
Transit Subsidy Payments - Employer	6,475	7,113	3,228	4,996	6,086	6,238	6,394
<i>Source of Funds Total</i>	6,475	7,113	3,228	4,996	6,086	6,238	6,394
<b>Expenditures</b>							
Metro Passes	(6,480)	(7,113)	(3,223)	(4,996)	(6,086)	(6,238)	(6,394)
<i>Total Expenditures</i>	(6,480)	(7,113)	(3,223)	(4,996)	(6,086)	(6,238)	(6,394)
<i>Ending Unreserved Fund Balance</i>	(5)	0	0	0	0	0	0

Firefighters' Health Care Fund (63100)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	249	2	456	(0)	(0)	(0)	(10)
Technical Adjustments	1	0					
<i>Revised Beginning Fund Balance</i>	250	2	456	(0)	(0)	(0)	(10)
<b>Sources of Funds</b>							
Employee Contributions	1,918	2,000	2,000	2,000	2,000	2,040	2,081
Miscellaneous	6	0	0	0	0	0	0
<i>Source of Funds Total</i>	1,925	2,000	2,000	2,000	2,000	2,040	2,081
<b>Expenditures</b>							
Healthcare Premiums	(1,718)	(2,000)	(2,456)	(2,000)	(2,000)	(2,050)	(2,101)
<i>Total Expenditures</i>	(1,718)	(2,000)	(2,456)	(2,000)	(2,000)	(2,050)	(2,101)
<i>Ending Fund Balance</i>	456	2	(0)	(0)	(0)	(10)	(30)
<b>Planning Reserves</b>							
Health Care Claims Reserve	(456)	(2)				10	30
<i>Total Reserves</i>	(456)	(2)	0	0	0	10	30
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	0	40	0	0	57	69	79
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	40	0	0	57	69	79
<b><u>Sources of Funds</u></b>							
Agency Revenue (Labor Reimbursement)	371	422	442	422	377	385	393
<i>Source of Funds Total</i>	371	422	442	422	377	385	393
<b><u>Expenditures</u></b>							
FileLocal Agency	(371)	(436)	(436)	(365)	(365)	(375)	(384)
<b><u>Budget Adjustments</u></b>							
Annual Wage Increase			(6)	0	0	0	0
<i>Total Expenditures</i>	(371)	(436)	(442)	(365)	(365)	(375)	(384)
<i>Ending Fund Balance</i>	0	26	0	57	69	79	88
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	0	26	0	57	69	79	88



### **Cost Allocation Tables:**

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

# Cost Allocation

## Central Service Departments and Commissions - 2020 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Audit hours spent on direct department projects averaged over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Five-year average number of cases by department.
Office of Civil Rights	Enforcement: 3-year average number of cases filed by department. RSJI: Percent of Department Trainings Policy: 100% General Fund
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Department of Finance and Administrative Services	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Seattle Information Technology	Various factors and allocations. See Appendix B(2) for details on services, rates, and methodologies.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA* and City Clerk based on workload.
Seattle Department of Human Resources	Various factors and allocations. See Appendix B(3) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual expenditure dollar spread.

\*Memorandum of Agreement (MOA) on charges



# Cost Allocation

## Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Management Division</b>				
Vehicle Leasing	FAD03	<ul style="list-style-type: none"> <li>Vehicles owned by, and leased from, Fleet Services</li> <li>Vehicles owned directly by Utility Departments</li> </ul>	<ul style="list-style-type: none"> <li>Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead.</li> <li>Charge for overhead only as outlined in MOUs with Utilities.</li> </ul>	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	<ul style="list-style-type: none"> <li>Vehicle Maintenance labor.</li> <li>Vehicle parts and supplies.</li> </ul>	<ul style="list-style-type: none"> <li>Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate.</li> <li>Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.</li> </ul>	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
<b>Facility Services</b>				
Property Management Services	FAC03	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Applicable operating costs based on staff time per customer department.	Cost Allocation to Relevant Funds.
Facilities Maintenance	FAC04	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	<ul style="list-style-type: none"> <li>Regular maintenance costs included in office space rent and provided as part of space rent.</li> <li>Non-routine services charged directly to service user(s) at an hourly rate.</li> </ul>	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	FAC06	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Warehousing Services	FAC08	<ul style="list-style-type: none"> <li>Surplus service</li> <li>Records storage</li> <li>Material storage</li> <li>Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>Commodity type, weighting by effort and time</li> <li>Cubic feet and retrieval requests</li> <li>Number of pallets used/stored</li> <li>Paper usage by weight</li> </ul>	Cost Allocation to all relevant City Departments
Distribution Services	FAC09	<ul style="list-style-type: none"> <li>U.S. Mail delivery</li> <li>Interoffice mail, special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Sampling of pieces of mail delivered to client.</li> <li>Volume, frequency, and distance of deliveries</li> </ul>	Cost Allocation to all relevant City Departments
Logistics and Emergency Management	FAC10	Logistics and Emergency Management	Leads planning and procurement of supplies, security services, access management, janitorial services, warehouse operations and mail distribution to support Citywide emergency response.	Space rent rates.
<b>Technical Services</b>				
Capital Development and Construction Management	FAK01	<ul style="list-style-type: none"> <li>Project management</li> <li>Space planning and design</li> <li>Move coordination</li> </ul>	<ul style="list-style-type: none"> <li>Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.</li> </ul>	Direct bill
<b>Financial, Regulatory and Purchasing/Contracting Services</b>				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> <li>City economic forecasting</li> <li>City financial policy and planning</li> </ul>	Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Fiscal and Policy Management	FAF01			
Debt Management	FAF02	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	<ul style="list-style-type: none"> <li>Citywide accounting services.</li> <li>Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>Percent of staff time by department</li> <li>Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.</li> </ul>	Citywide Accounting: Cost Allocation to Six Funds  Citywide Payroll: Cost Allocation to all Department
Business Systems	FAF21	<ul style="list-style-type: none"> <li>Maintain and develop the City-wide financial management system</li> <li>Govern the City-wide Financial Management Program (FinMAP)</li> <li>Support and enhance the City-wide HR system</li> </ul>	System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	<ul style="list-style-type: none"> <li>Verify accuracy of commercial weighing and measuring devices</li> <li>Enforcement of taxicab, for-hire vehicle and limousine industries.</li> </ul>	External fee revenue; General Fund support	External fees. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is budgeted in General Fund

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Contracting Services	FAE01	<ul style="list-style-type: none"> <li>Provide contracting support and administration.</li> <li>Women and minority business development.</li> <li>Social equity monitoring and contract compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity</li> <li>General Fund support.</li> </ul>	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments
Treasury Operations	FAF09 FAF12	<ul style="list-style-type: none"> <li>Bank reconciliation, Warrant issuance</li> <li>Parking Meter Collections</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department based on staff time</li> <li>Parking Meter Collection Program budgeted directly in General Fund</li> </ul>	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five-year period).	Cost Allocation all relevant City Departments
<b>Seattle Animal Shelter</b>				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
<b>Office of Constituent Services</b>				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

# Cost Allocation

## Department of Information Technology (DoIT) Cost Allocation Methodologies – B(2)

Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirect
<b>Capital Improvement Projects</b>					
<b>Application Services CIP</b>	MCIS Replacement	100% LTGO Bonds		X	
	SPD CAD Replacement	100% SPD	X		
<b>Enterprise Compute Svcs CIP</b>	Computing Svc Architecture	100% LTGO Bonds		X	
<b>Fiber Initiatives CIP</b>	Budgeted Fiber Init	100% PRJ		X	
	2020-2021 Annual Maintenance	100% PRJ		X	
<b>Seattle Channel CIP</b>	SEA Channel Digital Upgrade	100% CF	X		
	SEA Channel Operating Capital	100% CF	X		
<b>Telecommunications CIP</b>	Data Network-Hardware	100% LTGO Bonds		X	
	Telecom Redesign	100% LTGO Bonds		X	
<b>Leadership and Administration</b>					
<b>Departmental Indirect Costs</b>	Communications	AIA Modified for L&A	X		
	Executive Team	AIA Modified for L&A	X		
	Finance	AIA Modified for L&A	X		
	General Admin Services	AIA Modified for L&A	X		
	Governance and Strategic Init	AIA Modified for L&A	X		
	Human Resources / Talent	AIA Modified for L&A	X		
	Organizational Change Mgmt	AIA Modified for L&A	X		
	Privacy	Modified AIA % with Cable Fund	X		
	Procurement and Contracting	AIA Modified for L&A	X		
	Training-Chief Of Staff	AIA Modified for L&A	X		
	Surveillance And Compliance	Modified AIA % with Cable Fund	X		
<b>Pooled Benefits And PTO</b>	Leave / Time-Off	Indirect Cost Recovery			X
	Pooled Benefits	Indirect Cost Recovery			X
<b>Citywide Indirect Costs</b>	Citywide Overhead	Indirect Cost Recovery			X
	Department Overhead	AIA Modified for L&A	X		
<b>Technology Infrastructure</b>					
<b>Communications Infrastructure</b>	Data Center	# of Rack Units (RUs)	X		
	Telecom Direct Bill	Based on 2019 Wireless Actuals		X	
<b>Database Systems</b>	Database Systems	AIA	X		
<b>Enterprise Services</b>	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		

## Cost Allocation

	<b>Infrastructure Tools</b>	Dept Infrastructure Maint	100% TBD	X		
		Infrastructure Tools	AIA	X		
	<b>Network Operations</b>	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	<b>Radio Management</b>	Citywide Radio Ops-Direct Bill	Based on 2019 Radio Shop Installs & Mtc. Actuals		X	
		Public Safety Comm & Reserves	# of Public Safety Radios	X		
		Radio Access Infra & Reserves	# of Radios	X		
		Radio Comm Support Svcs	# of Radios	X		
		Pagers-Direct Bill	Based on 2019 Pager Actuals		X	
	<b>Systems Engineering</b>	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
	<b>Telephone Engineering</b>	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2019 Usage	X		
	<b>Windows Systems</b>	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
		Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
<b>Frontline Services &amp; Workplace</b>						
	<b>Broadband &amp; Community Tech</b>	Digital Equity	100% CF	X		
		Single Pt Of Contact Sm Cell	100% SCL	X		
		Annual Tech Matching Fund	100% CF	X		
	<b>Digital Workplace</b>	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Devices	# of Devices (Laptops & Desktops)	X		
		Digital Integration	AIA	X		
		Digital Workflow	AIA	X		
		Digital Workplace Support Svcs	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		Mobility	# of Devices (Laptops & Desktops)	X		
		Office 365	# of Email Accounts/O365 Accounts	X		
		Sharepoint Online	# of Email Accounts/O365 Accounts	X		
		Windows Enterprise	# of Devices (Laptops & Desktops)	X		
	<b>Frontline Digital Services</b>	Customer Engagement Apps	Other Applications Allocation-Modified	X		
		Customer Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
		Net New Computer Equip Billed	100% PRJ		X	
		Public Engagement	6-Fund % Modified based on 2017 Actuals	X		
		Seattle Channel	100% CF	X		

## Cost Allocation

	Solution Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X	
	Client Device Support Deploy	# of O365 Email Accts (50%) + # of Devices (50%)	X	
<b>Digital Security &amp; Risk</b>				
<b>Digital Security &amp; Risk</b>	Compliance	AIA	X	
	Cyber Security / Risk Mgmt	AIA	X	
	Emergency Management	AIA	X	
	Security Operations	AIA	X	
<b>Applications</b>				
<b>Business Applications</b>	CAD & RMS	# of Public Safety Radios	X	
	Customer Care Billing (CCB)	50% SCL & 50% SPU	X	
	Dept Apps Maintenance	100% TBD	X	
	E911	# of Public Safety Radios	X	
	Finance Applications-Other	Other Applications Allocation-Finance Applns.	X	
	Finance Support Svcs	% of 2019 Actual Expenditures	X	
	Hansen 8	# of Hansen 8 Licenses	X	
	HR Applications-Other	Other Applications Allocation-HR Apps	X	
	HRIS	# of Annual HRIS Paychecks	X	
	HRIS Support Svcs	# of Annual HRIS Paychecks	X	
	Maximo	# of Maximo Licenses	X	
	Work & Asset Mgmt Support Svcs	# of Licenses by Dept (Hansen 8, Maximo & WAMS)	X	
	Work & Asset Mgmt Systems	# of WAMS Licenses	X	
	Youth Opportunity Portal	Youth Opportunity	X	
	Business License & Taxes	100% FAS	X	
	Fire & Police Support Svcs	# of Public Safety Radios	X	
	Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X	
<b>Department IT Initiatives</b>	Business Applications Svcs	100% PRJ		X
	Client Solutions Svcs	100% PRJ		X
	Digital Workplace Svcs	100% PRJ		X
	FAS CPIMS Assessment	100% FAS		X
	FAS Risk Mgmt Info Syst-RMIS	100% FAS		X
	HSD Internal Operating Init	100% HSD	X	
	Platform Application Svcs	100% PRJ		X
	SCL NERC Cyber Security	100% SCL		X
	SDCI Budgeted Init	100% SDCI		X
	SDOT Budgeted IT Init	100% SDOT		X
	Service Modernization Svcs	100% PRJ		X
	SPD Internal Operating Init	100% SPD	X	
	SPU Budgeted IT Init	100% SPU		X
	Technology Infrastructure Svcs	100% PRJ		X
	Frontline Digital Svcs	100% PRJ		X

## Cost Allocation

	SCL Budgeted IT Init	100% SCL		X	
<b>Platform Applications</b>	Accela Enterprise Platform	Accela Allocation Method	X		
	Accela Support Svcs	Accela Allocation Method	X		
	Autocad Enterprise Platform	# of AutoCAD Licenses	X		
	CRM Enterprise Platform	Other Applications Allocation-CRM	X		
	CRM Support Svcs	Modified 6-Fund Based on 2018 Actuals	X		
	Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
	GIS-Core	GIS Allocation Model	X		
	GIS/CADD Support Svcs	GIS Allocation Model	X		
	GIS Chargeback	100% PRJ		X	
	Outage Management System (OMS)	# of OMS Licenses	X		
	SDCI Accela Work Group	100% SDCI		X	
	Middleware/Integration	AIA	X		
<b>Service Modernization</b>	Data Integration	AIA	X		
	Enterprise Architect	AIA	X		
	Open Data	6-Fund % Modified based on 2017 Actuals	X		
	Quality Assurance	AIA	X		
	Service Modernization Support	AIA	X		
	Data Management	AIA	X		
	Data Modernization	AIA	X		
<b>Client Solutions</b>					
<b>Client Solutions</b>	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
	Client Service Advisors	% of 2019 Actual Expenditures	X		
	Client Solutions Support Team	AIA Modified for L&A	X		

# Cost Allocation

## Seattle Department of Human Resources Cost Allocation Methodologies - B(3)

Central Services: allocated to all departments		
Project Cost Pool	Services provided	Cost Allocation Methodology
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays for 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Manager 3 0.8 FTE Personnel Analyst, Supv 1.0 FTE TLT Strategic Advisor 1  Seattle City Employees Retirement pays for 1.0 FTE Personnel Analyst 0.5 FTE Administrative Specialist II  Remainder allocated to departments based on Adopted budget positions
Deferred Compensation	Consultation, processes, education, and outreach for City's Voluntary Deferred Compensation Plan	Costs paid by the plan administrator and recovered through program participant fees
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & Reporting	Administer City's Human Resource Information System (HRIS) and provide system-level support and consultation in business processes and data analysis	Allocated to departments based on running average of payroll positions
Learning and Development	Training policies and programs	Allocated to departments based on Adopted budget positions
Workforce Equity	Policy, consultation, programs, and outreach for workforce equity strategies	Allocated to departments based on Adopted budget positions
Alternative Dispute Resolution	Alternative dispute resolution program and process	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	Allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategy and E3 performance management	Allocated to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	Policy and program costs allocated to departments based on Adopted budget positions  Investigation costs allocated to departments, except LAW, SFD, SMC and SPD, based on Adopted budget positions



## Cost Allocation

Targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 18 departments and executive offices	Allocated to supported departments based on Adopted budget positions
Labor Relations	Provide labor relations policy, program and consultation	Allocated to departments based on three-year running average of represented positions
Fire and Police Exams	Administer Police and Fire examination program	Allocated to SFD and SPD
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	<p>Sfty/Occ Health Coord fully burdened CDL labor hours cost allocated to departments based on a three-year running average of CDL-holding employees</p> <p>All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs, based on claims history</p>
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs, based on claims usage data



**Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only**

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>Arts</b>		
<b>2018A Bond Issue</b>		
King Station TI for Arts	34,640	33,198
<b>2018B Bond Issue</b>		
King Station TI for Arts	462,793	464,702
<b>Arts Fund Total</b>	<b>497,433</b>	<b>497,433</b>
<b>Bond Interest &amp; Redemption Fund - LTGO</b>		
<b>2009 Bond Issue</b>		
Market 96 Refunding	468,625	
<b>2010A BAB Issue</b>		
Alaskan Way Tunnel / Seawall	102,418	95,585
Bridge Rehab (BTG)	353,057	324,978
Bridge Seismic (BTG)	140,874	129,655
Fire Station Projects	46,167	39,564
Golf	5,724	4,899
King Street Station (BTG)	6,112	5,637
Mercer West (BTG)	140,199	129,049
Spokane (BTG)	78,625	72,370
<b>2014 Bond Issue</b>		
Benaroya Hall Equipment	117,925	118,050
SCIDPDA-A	170,038	174,788
SCIDPDA-B	184,144	183,519
<b>2017B Bond Issue</b>		
SCIDPDA Refunding	539,890	536,840
<b>2017B Bond Issue</b>		
Pike Place Market		150,638
<b>Bond Interest &amp; Redemption Fund - LTGO Total</b>	<b>2,353,798</b>	<b>1,965,571</b>
<b>Cumulative Reserve Subfund - REET I</b>		
<b>2010A BAB Issue</b>		
Fire Station Projects	574,346	575,778
<b>2010B Bond Issue</b>		
Ballard Neighborhood Center	362,400	365,650
Southwest Precinct	835,200	836,950
Westbridge	554,900	554,900
<b>2011 Bond Issue</b>		
Rainier Beach Community Center	324,131	320,244
Seattle Center House	379,863	383,438
<b>2012 Bond Issue</b>		
Rainier Beach Community Center	449,150	446,400
<b>2013A Bond Issue</b>		
Fire Facilities	839,519	834,519
North Precinct	278,306	281,706
Rainier Beach Community Center	436,250	435,850

<sup>1</sup> The 2020 Adopted column contains a revised debt service estimate for the 2020 LTGO Bond Issue

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>2014 Bond Issue</b>		
North Precinct	445,956	448,331
<b>2015A Bond Issue</b>		
Fire Facilities	332,225	333,725
Northgate Land Acquisition	223,875	221,000
Zoo Garage	138,125	138,250
<b>2016A Bond Issue</b>		
Fire Station 5	125,950	127,825
Fire Stations	693,575	696,325
Jail	86,025	88,650
North Precinct	437,125	441,000
<b>2017 Bond Issue</b>		
Fire Station 22	441,250	441,500
Fire Station 5	285,300	289,050
<b>2017B Bond Issue</b>		
Mercer Arena	328,248	329,835
<b>2018 Bond Issue</b>		
Fire Station 32	94,200	97,200
<b>2021A Bond Issue</b>		
Fire Station 31		326,854
<b>2021B Bond Issue</b>		
Aquarium Expansion		295,481
<b>Cumulative Reserve Subfund - REET I Total</b>	<b>8,665,919</b>	<b>9,310,461</b>
<b>Cumulative Reserve Subfund - REET II</b>		
<b>2010A BAB Issue</b>		
Alaskan Way Tunnel / Seawall	713,501	714,082
<b>2012 Bond Issue</b>		
Alaskan Way Tunnel / Seawall	354,750	351,500
Aquarium Pier 59	1,414,250	1,416,500
Fremont Bridge Approaches	106,500	102,500
SR 519	194,250	196,250
<b>2015A Bond Issue</b>		
Alaskan Way Viaduct	354,125	360,875
Aquarium Pier 59	125,875	130,875
<b>2016 Bond Issue</b>		
Alaska Way Corridor	319,825	321,825
<b>2021B Bond Issue</b>		
West Seattle Bridge Immediate Response		3,283,125
<b>Cumulative Reserve Subfund - REET II Total</b>	<b>3,583,076</b>	<b>6,877,532</b>
<b>Cumulative Reserve Subfund - Unrestricted</b>		
<b>2010B Bond Issue</b>		
Park 90/5 - 2001	250,002	248,642
Police Training Facilities	211,050	216,300
Training Facilities	386,070	385,220
<b>2011 Bond Issue</b>		
Facility Energy Retrofits-CTR	58,713	56,238
Facility Energy Retrofits-DPR	53,375	51,125

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
Facility Energy Retrofits-FAS	80,063	76,688
<b>2012 Bond Issue</b>		
Joint Training Facility	132,950	127,450
<b>2013B Bond Issue</b>		
Park 90/5 Police Support Acquisition	505,699	
<b>2015A Bond Issue</b>		
Park 90/5 Police Support Acquisition	286,000	1,197,625
<b>2016A Bond Issue</b>		
Park 90/5 Earthquake Repair	670,565	672,605
<b>Cumulative Reserve Subfund - Unrestricted Total</b>	<b>2,634,486</b>	<b>3,031,892</b>

#### **Finance and Administrative Services Fund**

<b>2010B Bond Issue</b>		
City Hall	3,270,913	3,287,413
Civic Center Open Space	376,800	380,050
Justice Center	3,259,838	3,281,838
Park 90/5 - 2001	80,883	80,443
<b>2012 Bond Issue</b>		
City Hall	374,200	374,200
Justice Center	374,200	374,200
SMT Base	134,000	133,500
<b>2013B Bond Issue</b>		
Park 90/5 Police Support Acquisition	163,609	
Seattle Municipal Tower Acquisition	5,519,322	
<b>2015A Bond Issue</b>		
City Hall	751,750	746,750
Electronic Records	307,500	
Justice Center	1,900,375	1,906,875
Seattle Municipal Tower & Police Support	2,261,546	9,475,932
<b>2016A Bond Issue</b>		
Financial IT Upgrades (FAS)	2,341,000	2,340,125
Park 90/5 Earthquake Repair	216,948	217,608
SMT IDT Server Closets	369,000	368,125
<b>2017 Bond Issue</b>		
Financial IT Upgrades (FAS)	1,729,000	1,729,500
<b>2018 Bond Issue</b>		
Financial IT Upgrades (FAS)	1,061,750	1,059,000
<b>2019A Bond Issue</b>		
FAS IT Initiative	130,250	130,625
SMT Chiller	376,375	374,375
<b>2020A Bond Issue</b>		
SMT Chiller	675,098	
SMT Elevator	156,930	
<b>2021A Bond Issue</b>		
Human Capital Management System		159,328
SMT Elevator		180,572
<b>Finance and Administrative Services Fund Total</b>	<b>24,999,257</b>	<b>27,432,485</b>

#### **General Fund**

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>2013B Bond Issue</b>		
Concert Hall	465,403	
<b>2014 Bond Issue</b>		
South Park Bridge	672,150	673,150
<b>2015A Bond Issue</b>		
SLU Streetcar	124,125	128,125
South Park Bridge	335,775	337,275
<b>2015B Bond Issue</b>		
Pike Market PCN	1,945,389	1,946,621
<b>2016A Bond Issue</b>		
Financial IT Upgrades (GF)	582,375	583,500
Northgate Land Acquisition	428,325	429,200
Parking Pay Stations (GF)	1,465,250	1,460,625
<b>2016B Bond Issue</b>		
Pike Market PCN	390,506	395,306
<b>2017 Bond Issue</b>		
Financial IT Side Systems	228,250	229,750
Financial IT Upgrades (GF)	321,500	319,500
Municipal Court IT	334,500	332,000
<b>2018A Bond Issue</b>		
Financial IT Side Systems	48,750	47,000
Municipal Court IT	732,000	731,000
Pay Stations	295,250	294,250
Police IT	148,500	148,250
SRI - Department Capital Needs	169,250	168,250
<b>2019A Bond Issue</b>		
Criminal Justice IT (Municipal Court IT)	458,625	462,375
Police Car Computers	712,250	712,125
<b>2020A Bond Issue</b>		
Criminal Justice IT (Municipal Court IT)		1,283,140
<b>2021A Bond Issue</b>		
Criminal Justice IT (Municipal Court IT)		212,438
<b>General Fund Total</b>	<b>9,858,173</b>	<b>10,893,879</b>

#### **Information Technology Fund**

<b>2013A Bond Issue</b>		
Data Center	286,200	281,400
<b>2014 Bond Issue</b>		
Data Center Long	874,275	878,025
<b>2015A Bond Issue</b>		
Data Center Short	1,060,875	
IT Enterprise	240,875	
IT Service Tools	512,500	
<b>2016A Bond Issue</b>		
Data Center Long	222,000	223,750
<b>2017 Bond Issue</b>		
Sea Muni Twr TI	524,750	527,000
<b>2019A Bond Issue</b>		
IT Computing Architecture	246,500	242,875

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
IT Data Telephone	574,875	574,625
SMT Remodel - IT	262,250	263,000
<b>2020A Bond Issue</b>		
IT Computing Architecture		144,483
IT Data Telephone		935,719
SMT Remodel - IT		130,835
<b>2021A Bond Issue</b>		
Computing Services Architecture		136,593
Data and Telephone Infrastructure		244,372
<b>Information Technology Fund Total</b>	<b>4,805,100</b>	<b>4,582,678</b>
<b>Library Fund</b>		
<b>2012 Bond Issue</b>		
Library Garage	397,250	
<b>Library Fund Total</b>	<b>397,250</b>	
<b>Move Seattle Levy Fund</b>		
<b>2021A Bond Issue</b>		
Various Transportation Projects		169,950
<b>Move Seattle Levy Fund Total</b>		<b>169,950</b>
<b>Parks &amp; Recreation Fund</b>		
<b>2010A BAB Issue</b>		
Golf	71,759	70,003
<b>2010B Bond Issue</b>		
Interbay Golf Facilities	389,400	391,400
Westbridge	120,000	120,000
<b>2011 Bond Issue</b>		
Golf	160,825	160,763
<b>2012 Bond Issue</b>		
Aquarium Pier 59 Entry	168,000	166,750
Golf	283,900	285,900
Magnuson Bldg 30	313,000	315,750
<b>2013A Bond Issue</b>		
Golf	118,313	120,513
<b>2013B Bond Issue</b>		
Magnuson Bldg 11	544,918	546,583
Magnuson Bldg 30	488,425	490,940
<b>2014 Bond Issue</b>		
Golf	373,238	372,738
<b>2015A Bond Issue</b>		
Golf	133,175	134,800
<b>Parks &amp; Recreation Fund Total</b>	<b>3,164,952</b>	<b>3,176,138</b>
<b>Seattle Center Fund</b>		
<b>2012 Bond Issue</b>		
McCaw Hall (long)	116,250	121,500
<b>Seattle Center Fund Total</b>	<b>116,250</b>	<b>121,500</b>

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>Short-Term Rental Fund</b>		
<b>2018B Bond Issue</b>		
Low Income Housing	1,355,468	1,357,868
<b>2019B Bond Issue</b>		
Low Income Housing	650,952	652,852
<b>Short-Term Rental Fund Total</b>	<b>2,006,419</b>	<b>2,010,719</b>
<b>SPU Drainage &amp; Wastewater Fund</b>		
<b>2010B Bond Issue</b>		
Park 90/5 - 2001	11,030	10,970
Training Facilities	20,439	20,394
<b>2012 Bond Issue</b>		
Joint Training Facility	7,300	7,000
<b>2013B Bond Issue</b>		
Park 90/5 Police Support Acquisition	22,310	
<b>2015A Bond Issue</b>		
Seattle Municipal Tower & Police Support	11,515	48,248
<b>2016A Bond Issue</b>		
Park 90/5 Earthquake Repair	29,584	29,674
<b>SPU Drainage &amp; Wastewater Fund Total</b>	<b>102,178</b>	<b>116,285</b>
<b>SPU Solid Waste Fund</b>		
<b>2010B Bond Issue</b>		
Park 90/5 - 2001	6,066	6,033
Training Facilities	11,241	11,217
<b>2012 Bond Issue</b>		
Joint Training Facility	3,700	3,550
<b>2013B Bond Issue</b>		
Park 90/5 Police Support Acquisition	14,874	
<b>2015A Bond Issue</b>		
Seattle Municipal Tower & Police Support	6,909	28,949
<b>2016A Bond Issue</b>		
Park 90/5 Earthquake Repair	19,723	19,783
<b>SPU Solid Waste Fund Total</b>	<b>62,513</b>	<b>69,531</b>
<b>SPU Water Fund</b>		
<b>SPU Water Fund</b>		
<b>2010B Bond Issue</b>		
Park 90/5 - 2001	19,669	19,562
Training Facilities	36,450	36,369
<b>2012 Bond Issue</b>		
Joint Training Facility	13,300	12,750
<b>2013B Bond Issue</b>		
Park 90/5 Police Support Acquisition	37,184	
<b>2015A Bond Issue</b>		
Seattle Municipal Tower & Police Support	23,030	96,496
<b>2016A Bond Issue</b>		
Park 90/5 Earthquake Repair	49,306	49,456



<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>SPU Water Fund Total</b>	<b>178,939</b>	<b>214,634</b>

#### **Transportation Fund**

##### **2010A BAB Issue**

Bridge Rehab (BTG)		2,269,462
Bridge Rehab (BTG)	2,358,762	
Bridge Rehab (CPT)	-	425,000
Bridge Rehab	425,000	
Bridge Seismic (BTG)	1,111,795	1,073,105
King Street Station (BTG)	47,445	46,439
Mercer West (BTG)	822,448	794,930
Mercer West (BTG) (from 2010A BABS Mercer)	282,972	271,941
Spokane (BTG)	620,069	601,859

##### **2011 Bond Issue**

23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane))	399,294	399,434
AAC Northgate (BTG) (from 2011 Spokane)	-	322,410
AAC Northgate (BTG) (from 2011 Spokane)	322,298	
Arterial Asphalt & Concrete (from 2011 Spokane (BTG))	31,924	31,935
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane))	19,080	19,087
AWV - Parking/Prgm Mgt (CPT-2.5%)	278,225	281,188
Bridge Rehab (BTG)	117,255	117,215
Bridge Rehab (BTG) (from 2011 Spokane)	-	145,085
Bridge Rehab (BTG) (from 2011 Spokane)	145,034	
Bridge Seismic (BTG)	-	136,681
Bridge Seismic (BTG)	140,506	
Bridge Seismic (BTG) (from 2011 Bridge Rehab)	-	417,578
Bridge Seismic (BTG) (from 2011 Bridge Rehab)	417,721	
Bridge Seismic (BTG) (from 2011 Spokane)	-	177,326
Bridge Seismic (BTG) (from 2011 Spokane)	177,264	
Chesiahud (BTG) (from 2011 Spokane)	80,574	80,603
King Street Station (BTG)	285,294	287,419
Linden (BTG) (Rdcd for AA - from 2011 Spokane)	109,839	109,877
Mercer West (CPT)	582,944	581,856
Mercer West (CPT) (from 2011 Bridge Rehab - BTG)	197,868	197,800
Mercer West (CPT) (from 2011 Spokane)	145,034	145,085
Mercer West (from 23rd (BTG) (from 2011 Spokane))	19,692	19,699
Seawall (CPT)	886,225	886,813
Sidewalks (BTG) (from 2011 Spokane)	80,574	80,603
Spokane (Rdcd for AAC (BTG) (Orig Proj))	80,881	80,909

##### **2012 Bond Issue**

AWV - Parking/Prgm Mgt (CPT-2.5%)	324,250	325,250
Linden (BTG)	411,850	407,600
Mercer West (CPT) (from 2012 Mercer)	334,400	334,900
Seawall (CPT)	185,700	185,450

##### **2015A Bond Issue**

Alaskan Way Corridor (CPT-2.5%)		549,750
Arterial Asphalt and Concrete (from 2008 Mercer) (BTG)	545,000	
Arterial Asphalt and Concrete (from 2008 Mercer) (BTG)		283,375

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
Bridge Rehab (BTG)	282,875	
Bridge Rehab (BTG)		345,750
Bridge Rehab (CPT10%)	344,500	
Bridge Rehab (CPT10%)		110,125
Bridge Seismic (BTG)	108,750	
Bridge Seismic (BTG)	92,175	94,800
CWF Overlook (CPT-2.5%)	236,375	233,500
King Street Station (BTG)		382,250
Lander St (BTG)	374,625	
Lander St (BTG)	5,241,000	5,322,375
Mercer (BTG) (Orig Project)	1,119,500	1,120,000
Mercer (from zoo bonds) (BTG)	1,236,500	1,254,125
Spokane (BTG)		549,750
<b>2016A Bond Issue</b>		
23rd Ave Corridor (CPT-10%)		508,500
23rd Ave Corridor (CPT-10)	506,125	
Alaskan Way Corridor (CPT-2.5%)	589,157	587,981
Bridge Rehab (BTG)		970,125
Bridge Rehab (BTG)	967,000	
Habitat Beach	223,625	223,179
King Street Station (BTG)	119,250	120,125
Parking Pay Stations (CPT-10%)		
S. Lander St. Grade Separation	63,893	63,765
Seawall (CPT-2.5%)	537,000	538,625
Spokane (BTG)	2,050,250	2,047,500
Spokane (BTG) (Redirected from Jail)	257,525	260,525
Transit Corridor	62,100	60,600
<b>2017 Bond Issue</b>		
23rd Ave Corridor (CPT-10%) (Repurpose To Habitat Beach)	65,815	64,340
Alaskan Way Corridor (CPT-2.5%)	128,081	128,484
Alaskan Way Main Corridor (From Habitat Beach)	204,841	203,918
Alaskan Way Main Corridor (From Lander)	66,536	66,745
Bridge Rehab (CPT-10%)	157,703	
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	-	156,465
City Center Streetcar (CPT-10%)	315,250	313,250
Habitat Beach	40,968	40,784
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	171,721	170,373
S. Lander St. Grade Separation (Repurpose from Main Corridor in 2018)	202,933	203,572
Seawall LTGO (CPT-10%)	1,448,653	
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	-	1,449,321
<b>2017B Bond Issue</b>		
CWF Overlook (CPT-2.5%)	226,063	223,700
<b>2018 Bond Issue</b>		
Alaskan Way Corridor (CPT-2.5%)	439,860	441,053
<b>2018B Bond Issue</b>		
Alaskan Way Corridor (CPT-2.5%)	60,477	63,368
CWF Overlook (CPT-2.5%)	234,940	235,140

<b>Debt Service by Fund</b>	<b>2020 Adopted<sup>1</sup></b>	<b>2021 Proposed</b>
<b>2019X Bond Issue</b>		
Alaskan Way Corridor (CPT-2.5%)	929,200	929,700
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	78,650	82,025
Seawall (CPT-2.5%)	214,450	211,450
<b>2019B Bond Issue</b>		
CWF Overlook (CPT-2.5%)	65,107	64,307
<b>2020A Bond Issue</b>		
Alaskan Way Corridor (CPT-2.5%)	-	867,452
CWF Overlook (CPT-2.5%)	-	104,417
<b>2021A Bond Issue</b>		
Alaskan Way Main Corridor (CPT-2.5%)		289,688
<b>2021B Bond Issue</b>		
CWF Overlook (CPT-2.5%)		139,861
<b>Transportation Fund Total</b>	<b>31,732,537</b>	<b>33,060,646</b>
<b>Grand Total</b>	<b>95,158,278</b>	<b>103,934,299</b>



**2021 Budget Grant Acceptance Detail Table**

<b>Item</b>	<b>Department</b>	<b>Fund</b>	<b>Grant/Service Contract Title</b>	<b>Description</b>	<b>2021 Budget</b>
1.1	Department of Education and Early Learning	00100 - General Fund	Washington State DCYF ECEAP Grant	Early Childhood Education Assistance Program	4,454,629
1.2	Department of Education and Early Learning	00100 - General Fund	USDOE Upward Bound Grant	Pre-college academic assistance for low-income/first generation students	501,282
1.3	Human Services Department	16200 - Human Services Fund	TXIX Admin Claiming Grant	Federal indirect medicaid grant for older adult programs	999,882
1.4	Human Services Department	16200 - Human Services Fund	Childcare Bonus Funds	City funds to support Childcare facility projects	500,771
1.5	Human Services Department	16200 - Human Services Fund	Childcare Nutrition Grant	Federal indirect grant for nutritional support at childcare programs	1,432,394
1.6	Human Services Department	16200 - Human Services Fund	Community Development Block Grant	Federal grant that supports a suitable living environment for low income persons	5,097,164
1.7	Human Services Department	16200 - Human Services Fund	Title VII Elder Abuse Grant	Federal indirect grant for prevention of elder abuse, neglect, and exploitation	17,887
1.8	Human Services Department	16200 - Human Services Fund	Medicaid Transformation Demonstration Fund Balance	Fund Balance from the Medicaid Transformation Demonstration project grant	300,000
1.9	Human Services Department	16200 - Human Services Fund	Title XIX Fund Balance	Fund balance from the Title XIX grant	500,000
1.10	Human Services Department	16200 - Human Services Fund	Emergency Solutions Grant	Federal grant to assist individuals and families regain stability in permanent housing	805,090
1.11	Human Services Department	16200 - Human Services Fund	COVID-19 Emergency Solutions Grant	Federal grant to support homeless individuals and those at risk of homelessness due to COVID-19	26,000,000
1.12	Human Services Department	16200 - Human Services Fund	Housing Opportunities for Persons with AIDS Grant	Federal grant that supports housing needs for individuals with HIV/AIDS	2,300,618

<b>Item</b>	<b>Department</b>	<b>Fund</b>	<b>Grant/Service Contract Title</b>	<b>Description</b>	<b>2021 Budget</b>
1.13	Human Services Department	16200 - Human Services Fund	Individual Provider & Agency Orientation Grant	Federal indirect grant that provides training for homecare workers	189,807
1.14	Human Services Department	16200 - Human Services Fund	King County Navigation Center	King County funding for the Navigation Center shelter	1,000,000
1.15	Human Services Department	16200 - Human Services Fund	King County Senior Levy - PEARLS Grant	King County funding for the PEARLS minor depression intervention program	353,704
1.16	Human Services Department	16200 - Human Services Fund	Kinship Care Grant	State grant for goods and services for Kinship caregivers	178,500
1.17	Human Services Department	16200 - Human Services Fund	Kinship Navigator Grant	State grant for kinship support services	90,019
1.18	Human Services Department	16200 - Human Services Fund	McKinney Grant	Federal grant for homelessness prevention and rehousing	24,458,258
1.19	Human Services Department	16200 - Human Services Fund	Medicaid Transformation Demonstration Grant	Federal indirect grant for a demonstration project for caregiver support services	2,628,954
1.20	Human Services Department	16200 - Human Services Fund	No Wrong Door Grant	Federal indirect grant for streamlining access to long-term services and supports for older adults	47,530
1.21	Human Services Department	16200 - Human Services Fund	Nutrition Services Incentive Program Grant	Federal indirect grant for nutrition programs for older adults	522,740
1.22	Human Services Department	16200 - Human Services Fund	Nurse Delegation Grant	Federal indirect grant for nurse delegation training for homecare workers	10,524
1.23	Human Services Department	16200 - Human Services Fund	Northwest Geriatric Enhancement Program Grant	Federal indirect grant for improving health outcomes of older adults	87,985
1.24	Human Services Department	16200 - Human Services Fund	Seattle Office of Housing Levy	City funds for homelessness prevention	2,330,788

Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.25	Human Services Department	16200 - Human Services Fund	Respite Agency Worker Health Insurance Grant	State grant for health insurance coverage for Respite program homecare workers	264,246
1.26	Human Services Department	16200 - Human Services Fund	Redmond Fire Department Grant	City of Redmond funding for vulnerable adult response case management	25,000
1.27	Human Services Department	16200 - Human Services Fund	Senior Citizens Services Act Grant	State grant for supportive services for older adults	2,102,552
1.28	Human Services Department	16200 - Human Services Fund	State Family Caregiver Program Grant	State grant for caregiver support services	3,133,672
1.29	Human Services Department	16200 - Human Services Fund	Seattle Fire Department	Seattle Fire Department funding for vulnerable adult response case management	96,933
1.30	Human Services Department	16200 - Human Services Fund	Summer Food Service Program Grant	Federal indirect grant for summer nutrition program for children	504,500
1.31	Human Services Department	16200 - Human Services Fund	Seattle Housing Authority Grant	Seattle Housing Authority grant for case management support at housing buildings	369,112
1.32	Human Services Department	16200 - Human Services Fund	Sex Industry Victims Fund	Court fine funding for sexual assault victims services	93,780
1.33	Human Services Department	16200 - Human Services Fund	Senior Nutrition Grant	State grant for expanded senior nutrition services	165,279
1.34	Human Services Department	16200 - Human Services Fund	Senior Drug Education Grant	State grant for education to seniors on medicine and drug usage	17,780
1.35	Human Services Department	16200 - Human Services Fund	Senior Farmers Market Federal Grant	Federal grant for the Senior Farmers Market Nutrition Program	10,447
1.36	Human Services Department	16200 - Human Services Fund	Senior Farmers Market State Grant	State grant for the Senior Farmers Market Nutrition Program	22,408

Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.37	Human Services Department	16200 - Human Services Fund	Interest on Cash Advance	Interest earned from the aging cash advance from WA state	19,000
1.38	Human Services Department	16200 - Human Services Fund	Title III-B Supportive Services Grant	Federal indirect grant for supportive services for older adults	2,269,630
1.39	Human Services Department	16200 - Human Services Fund	Title III-C1 Congregate Nutrition Grant	Federal indirect grant for congregate nutrition services for older adults	2,282,588
1.40	Human Services Department	16200 - Human Services Fund	Title III-C2 Home Delivered Nutrition Grant	Federal indirect grant for home delivered nutrition services for older adults	1,076,542
1.41	Human Services Department	16200 - Human Services Fund	Title III-D Health Promotion Grant	Federal indirect grant for health promotion programs for older adults	141,295
1.42	Human Services Department	16200 - Human Services Fund	Title III-E Caregiver Support Grant	Federal indirect grant for caregiver support programs for older adults	857,012
1.43	Human Services Department	16200 - Human Services Fund	Title XIX Case Management Grant	Federal indirect grant for case management services for adults with functional disabilities	24,898,450
1.44	Human Services Department	16200 - Human Services Fund	Training Wages Grant	Federal indirect grant for training wages for homecare workers	2,050,655
1.45	Human Services Department	16200 - Human Services Fund	Training Wages Respite Grant	Federal Indirect grant for training wages for Respite homecare workers	43,817
1.46	Human Services Department	16200 - Human Services Fund	Title III-B Supportive Services Grant	Federal indirect grant for supportive services for older adults	135,499
1.47	Human Services Department	16200 - Human Services Fund	Title III-C1 Congregate Nutrition Grant	Federal indirect grant for congregate nutrition services for older adults	18,756
1.48	Human Services Department	16200 - Human Services Fund	Title III-C2 Home Delivered Nutrition Grant	Federal indirect grant for home delivered nutrition services for older adults	9,668



Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.49	Human Services Department	16200 - Human Services Fund	Title III-D Health Promotion Grant	Federal indirect grant for health promotion programs for older adults	891
1.50	Human Services Department	16200 - Human Services Fund	Title III-E Caregiver Support Grant	Federal indirect grant for caregiver support programs for older adults	91,279
1.51	Human Services Department	16200 - Human Services Fund	Title XIX Case Management Grant	Federal indirect grant for case management services for adults with functional disabilities	854,527
1.52	Human Services Department	16200 - Human Services Fund	Title XIX Case Management State Grant	State grant for case management services for adults with functional disabilities	854,526
1.53	Human Services Department	16200 - Human Services Fund	Urban Areas Security Initiative Grant	Federal indirect grant for building capacity to protect against and respond to acts of terrorism	122,500
1.54	Human Services Department	16200 - Human Services Fund	Utility Discount Program	City funds for the Utility Discount Program	1,619,211
1.55	Human Services Department	16200 - Human Services Fund	Veterans Directed Care Grant	Federal indirect grant for home and community based services for veterans	25,000
1.56	Office of Economic Development	00100 - General Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	1,368,662
1.57	Office of Housing	16600 - Office of Housing Fund	Bonneville Power Administration 2020-2021 (10/1/2020-9/30/2021)	Department of Commerce grant provides funding for program administration and delivery of weatherization and repair services to improve energy efficiency, and provide health and safety benefits for Eligible Low-Income Persons/Participants in areas served by the Bonneville Power Administration in both single and multi-family buildings.	37,909
1.58	Office of Housing	16400 - Low Income Housing Fund	Bonneville Power Administration 2020-2021 (10/1/2020-9/30/2021)	Department of Commerce grant provides funding for program administration and delivery of weatherization and repair services to improve energy efficiency, and provide health and safety benefits for Eligible Low-Income Persons/Participants in areas served by the Bonneville Power Administration in both single and multi-family buildings.	95,091

Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.59	Office of Housing	16400 - Low Income Housing Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	440,278
1.60	Office of Housing	16600 - Office of Housing Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	425,234
1.61	Office of Housing	16400 - Low Income Housing Fund	DOE 2019-2021 Grant (7/1/2019-6/30/2021)	Department of Commerce grant provides funding for administration and program support to perform a DOE-approved energy audit and complete weatherization in both single and multi-family residential dwelling units in the City of Seattle.	200,000
1.62	Office of Housing	16600 - Office of Housing Fund	DOE 2019-2021 Grant (7/1/2019-6/30/2021)	Department of Commerce grant provides funding for administration and program support to perform a DOE-approved energy audit and complete weatherization in both single and multi-family residential dwelling units in the City of Seattle.	73,087
1.63	Office of Housing	16400 - Low Income Housing Fund	HOME Investment Partnerships Program 2021 Grant (1/1/2021-12/31/2021)	HUD grant that supports decent and affordable housing, particularly for low- and very low-income Americans.	2,968,574
1.64	Office of Housing	16600 - Office of Housing Fund	HOME Investment Partnerships Program 2021 Grant (1/1/2021-12/31/2021)	HUD grant that supports decent and affordable housing, particularly for low- and very low-income Americans.	365,582
1.65	Office of Housing	16600 - Office of Housing Fund	Low Income Home Energy Assistance Program 2020-2021 (10/1/2020-9/30/2021)	Department of Commerce grant provides funding for program administration and delivery of weatherization services to provide cost-effective energy efficiency, and health and safety benefits to eligible low-income households in both single and multi-family dwelling units in the City of Seattle.	425,499
1.66	Office of Housing	16400 - Low Income Housing Fund	Low Income Home Energy Assistance Program 2020-2021 (10/1/2020-9/30/2021)	Department of Commerce grant provides funding for program administration and delivery of weatherization services to provide cost-effective energy efficiency, and health and safety benefits to eligible low-income households in both single and multi-family dwelling units in the City of Seattle.	650,000

Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.67	Office of Housing	16400 - Low Income Housing Fund	MatchMaker 2019-2021 Grant (7/1/2019-6/30/2021)	Department of Commerce grant provides funding to improve the energy efficiency and health & safety of dwellings owned or occupied by eligible low-income persons/participants in both single and multi-family buildings in the city of Seattle. Grant also provides funds for administration and delivery of weatherization services, repair services, and to perform Plus Health activities.	650,000
1.68	Office of Housing	16600 - Office of Housing Fund	MatchMaker 2019-2021 Grant (7/1/2019-6/30/2021)	Department of Commerce grant provides funding to improve the energy efficiency and health & safety of dwellings owned or occupied by eligible low-income persons/participants in both single and multi-family buildings in the city of Seattle. Grant also provides funds for administration and delivery of weatherization services, repair services, and to perform Plus Health activities.	152,566
1.69	Office of Housing	16400 - Low Income Housing Fund	Seattle City Light 2021 Funding (1/1/2021-12/31/2021)	Funding for program administration and delivery of weatherization and repair services to improve energy efficiency, and provide health and safety benefits for Eligible Low-Income Persons/Participants in areas served by Seattle City Light in both single and multi-family buildings.	1,707,000
1.70	Office of Housing	16600 - Office of Housing Fund	Seattle City Light 2021 Funding (1/1/2021-12/31/2021)	Funding for program administration and delivery of weatherization and repair services to improve energy efficiency, and provide health and safety benefits for Eligible Low-Income Persons/Participants in areas served by Seattle City Light in both single and multi-family buildings.	565,546
1.71	Office of Immigrant and Refugee Affairs	00100 - General Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	650,200
1.72	Office of Planning and Community Development	00100 - General Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	430,000
1.73	Seattle Department of Transportation	13000 - Transportation Fund	Delridge to Burien RapidRide Line 2017-2021	RMG funding to help construct a new RapidRide route serving the Delridge Way corridor in Seattle and Burien. Project components include real-time information signs, bus benches, shelters, trash facilities, pedestrian-scale lighting, and off-board fare payment.	2,899,658

Item	Department	Fund	Grant/Service Contract Title	Description	2021 Budget
1.74	Seattle Department of Transportation	13000 - Transportation Fund	Fairview Avenue E 2017-2021	TIB funding to support replacing the existing Fairview Bridges with a single new bridge which includes wider travel lanes, pedestrian walkway, a protected two-way bicycle lane and improved lighting, landscaping and signage.	469,952
1.75	Seattle Department of Transportation	13000 - Transportation Fund	South Lander Street Grade Separation Project 2017-2021	FMSIB funding to support construction of the S Lander St Grade Separation, which will cross over BNSF mainline tracks between 1st Ave S and 4th Ave S.	351,918
1.76	Seattle Department of Transportation	13000 - Transportation Fund	South Lander Grade Separation and Railroad Safety Project 2017-2021	FRA funding to support construction of the S Lander St Grade Separation, which will cross over BNSF mainline tracks between 1st Ave S and 4th Ave S.	4,595,498
1.77	Seattle Department of Transportation	13000 - Transportation Fund	S Lander Street, 1st Ave S to 4th Ave S 2017-2021	TIB funding to support construction of the S Lander St Grade Separation, which will cross over BNSF mainline tracks between 1st Ave S and 4th Ave S.	64,514
1.78	Seattle Department of Transportation	13000 - Transportation Fund	Standardized Pedestrian Wayfinding System 2017-2021	Transit Coordination state funding to provide planning funding to create the foundation for a standardized pedestrian wayfinding system.	543,500
1.79	Seattle Department of Transportation	13000 - Transportation Fund	Making the Business Case for Smart, Shared and Sustainable Mobility Services 2019-2021	DOE federal funding to support targeted outreach and marketing in order to promote electric transportation to shared mobility services.	155,626
1.80	Seattle Department of Transportation	13000 - Transportation Fund	NE 117th St Intersection Redesign and Sidewalk 2020-2021	SRTS federal funding to construct intersection improvements including a traffic signal, pedestrian countdown, audible pedestrian signal, signal backplates, curb ramps, median island, and protected bicycle crossing.	199,924
1.81	Seattle Parks and Recreation	10200 - Park And Recreation Fund	Community Development Block Grant	HUD grant that funds local community development activities with the stated goal of providing affordable housing, anti-poverty programs, and infrastructure development.	808,000

## Glossary

**Appropriation:** A legal authorization granted by the City Council, the City's legislative authority, to make expenditures and incur obligations for specific purposes.

**Biennial Budget:** A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

**Budget - Adopted and Proposed:** The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

**Budget - Endorsed:** The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

**Budget Control Level:** The level at which expenditures are controlled to meet State and City budget law provisions.

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

**Comprehensive Annual Financial Report of the City (CAFR):** The City's annual financial statement prepared by the Department of Finance & Administration.

**Cost Allocation:** Distribution of costs based on some proxy for costs incurred or benefits received.

**Cumulative Reserve Subfund (CRS):** A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

**Debt Service:** Annual principal and interest payments the City owes on money it has borrowed.

**Errata:** Adjustments, corrections, and new information sent by departments through the City Budget Office to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

# Glossary

**Full-Time Equivalent (FTE):** A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

**Fund:** An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

**Fund Balance:** The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

**General Fund:** A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

**Grant-Funded Position:** A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

**Neighborhood Matching Subfund (NMF):** A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

**Operating Budget:** That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

**Position/Pocket Number:** A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Seattle Department of Human Resources at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

**Program:** A group of services within a department, aligned by common purpose.

**Reclassification Request:** A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Seattle Department of Human Resources and are implemented upon the signature of the Director of Human Resources, as long as position authority has been established by ordinance.

**Reorganization:** Reorganization refers to changes in the budget and reporting structure within departments.

**SUMMIT:** The City's central accounting system managed by the Department of Finance & Administration.

**Sunsetting Position:** A position funded for only a specified length of time by the budget or enabling ordinance.

**TES (Temporary Employment Service):** A program managed by the Seattle Department of Human Resources. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

**Type of Position:** There are two types of budgeted positions. They are identified by one of the following characters: **F** for **Full-Time** or **P** for **Part-Time**.

# Glossary

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.