

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 of number of cases by department.
Office of Civil Rights	2010-2011 cases filed by department.
Office of Employee Ombud	Proportionate to 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 Summit rows of data; 25% by authorized FTEs.
Emergency Management	Actual expenditure dollar spread.

*Memorandum of Agreement (MOA) on charges

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Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	<ul style="list-style-type: none"> Vehicles owned by, and leased from, Fleet Services Vehicles owned directly by Utility Departments 	<ul style="list-style-type: none"> Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. Charge for overhead only as outlined in MOUs with Utilities. 	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	<ul style="list-style-type: none"> Vehicle Maintenance labor. Vehicle parts and supplies. 	<ul style="list-style-type: none"> Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up. 	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
Property Management Services	FAC03	Office & other building space.	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"> Regular maintenance costs included in office space rent and provided as part of space rent. Non-routine services charged directly to service user(s) at an hourly rate. 	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	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
Warehousing Services	FAC08	<ul style="list-style-type: none"> Surplus service Records storage 	<ul style="list-style-type: none"> Commodity type, weighting by effort and time 	Cost Allocation to all relevant City

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> Material storage Paper procurement 	<ul style="list-style-type: none"> Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight 	Departments
Distribution Services	FAC09	<ul style="list-style-type: none"> U.S. Mail delivery Interoffice mail, special deliveries 	<ul style="list-style-type: none"> Sampling of pieces of mail delivered to client. Volume, frequency, and distance of deliveries 	Cost Allocation to all relevant City Departments
Technical Services				
Capital Development and Construction Management	FAK01	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	<ul style="list-style-type: none"> Project management hours billed at actual Project Managers' hourly rates in CIP projects, Divisional indirect are billed based on actual labor dollars. 	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> City economic forecasting 	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	<ul style="list-style-type: none"> City financial policy and planning 		
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"> Citywide accounting services. Citywide payroll 	<ul style="list-style-type: none"> Percent of staff time by department Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively. 	<p>Citywide Accounting: Cost Allocation to Six Funds</p> <p>Citywide Payroll: Cost Allocation to all Department</p>
Citywide Business Analysts Group	FAF06	Maintain and develop the City-wide financial management system	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"> Verify accuracy of commercial weighing and measuring devices Enforcement of taxicab, for-hire vehicle and limousine industries. 	External fee revenue; General Fund support	External fees. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is budgeted in General Fund
Contracting Services	FAE01	<ul style="list-style-type: none"> Provide contracting support and administration. Women and minority business development. Social equity monitoring and contract compliance. 	<ul style="list-style-type: none"> Customer Department will be billed for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity based on contract types/work deliverable (driven mostly by contract amounts) by Contracting Services group. General Fund support. 	<p>New Methodology: Direct bill to relevant CIP Departments</p> <p>Cost Allocation to General Fund</p>
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	<p>Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%).</p> <p>Percent share by department for consultant services costs based on total spending in previous two years</p>	Cost Allocation to all relevant City Departments

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Treasury Operations	FAF09 FAF12	<ul style="list-style-type: none"> Bank reconciliation, Warrant issuance Parking Meter Collections 	<ul style="list-style-type: none"> Percent share by department based on staff time Parking Meter Collection Program budgeted directly in General Fund 	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims filed (50%) and amount of claims/settlements paid (50%) (five-year period).	Cost Allocation all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

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Department of Information Technology (DoIT) Cost Allocation Methodologies – B(2)

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Capital Improvement Projects						
	Application Services CIP	Citywide Contract Mgmt System	Consultant Services & Contracts	X		
		Grants System Replacement	100% DON	X		
		HCM Scoping Study	100% SDHR		X	
		HRIS Replacement	Seattle IT Fund Balance	X		
		MCIS Replacement	LTGO Bond Funds	X		
		SDOT Budget System Replacement	100% SDOT		X	
		SPD CAD Replacement	100% SPD	X		
	Radio Communications CIP	Radio Reserves-Infrastructure	# of Radios	X		
	Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
		SEA Channel Operating Capital	100% CF	X		
	Programmatic Initiatives CIP	26Th Floor Rebuild	AIA Modified for L&A/LTGO Bond Funds	X		
	Fiber Enterprise Initiatives CIP	2019/2020 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	100% PRJ		X	
Leadership & Administration						
	CTO / Executive Team	Executive Team	AIA Modified for L&A	X		
	Chief of Staff	BAT-Chief Of Staff	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Communications	AIA Modified for L&A	X		
		Finance	AIA Modified for L&A	X		
		General Admin Services	AIA Modified for L&A	X		
		Human Resources / Talent	AIA Modified for L&A	X		
		Organizational Change Mgmt	AIA Modified for L&A	X		
		Procurement and Contracting	AIA Modified for L&A	X		
		Training-Business Applications	AIA Modified for L&A	X		
		Training-Chief Of Staff	AIA Modified for L&A	X		
		Training-Client Solutions	AIA Modified for L&A	X		
		Training-CTO / Executive Team	AIA Modified for L&A	X		
		Training-Digital Workplace	AIA Modified for L&A	X		
		Training-Executive Advisor	AIA Modified for L&A	X		
		Training-Frontline Digital	AIA Modified for L&A	X		
		Training-Platform Applications	AIA Modified for L&A	X		
		Training-Privacy Office	AIA Modified for L&A	X		
		Training-Security & Risk	AIA Modified for L&A	X		
		Training-Service Modernization	AIA Modified for L&A	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Training-Tech Infrastructure	AIA Modified for L&A	X		
	Executive Advisor	Governance and Strategic Init	AIA Modified for L&A	X		
	Chief Privacy Office	Privacy	Modified AIA % with Cable Fund	X		
	Pooled Benefits and PTO	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
	Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
		Cost Recovery Balance	Cost Recovery Allocation	X		
		Department Overhead	AIA Modified for L&A	X		
Technology Infrastructure						
	Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
		Telecom Moves And Changes	Based on 2017 Wireless Actuals		X	
	Database Systems	Database Systems	AIA	X		
	Enterprise Services	Messaging Support & Id Mgmt	# of Email Accounts (All Users)	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2017 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 Public Safety Radios	X		
		Radios & Pagers-Direct Bill	Based on 2017 Pager Actuals		X	
	Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
		Unix Platform	# of Backup Gigabytes	X		
	Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2017 Usage	X		
	Windows Systems	Server Platform	# of CPUs	X		
	Infrastructure Tools	Dept Infrastructure Maint	AIA	X		
		Infrastructure Tools	AIA	X		
	Business Advancement Team	BAT-Tech Infrastructure	% of Project Revenue Budget(Excl. Fiber Projects)	X		
Digital Workplace And Frontline Digital Services						
	Frontline Digital Services	24X7 Batch Processing	# of NSM Jobs	X		
		BAT-Frontline Digital Services	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Customer Engagement Apps	Modified AIA % with Cable Fund	X		
		Customer Support	# of Email Accts (50%) + Desktops & Devices (50%)	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts (All Users)	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Net New Computer Equip Billed	100% PRJ		X	
		Print Services	# of Printed Pages	X		
		Public Engagement	Modified 6-Fund Based on 2018 Actuals	X		
		Rainier Beach Safety Continuum	100% AUD		X	
		Seattle Channel	100% CF	X		
		Site / Desktop Support	# of Email Accts (50%) + Desktops & Devices (50%)	X		
		Solution Desk Support Svcs	# of Email Accts (50%) + Desktops & Devices (50%)	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		BAT-Digital Workplace	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Data Protection	# of Office 365 Licenses for City Staff	X		
		Digital Devices	# of Devices (Laptops & Desktops)	X		
		Digital Integration	AIA	X		
		Digital Workflow	AIA	X		
		Digital Workplace Support Svcs	# of Office 365 Licenses for City Staff	X		
		eDiscovery	# of Office 365 Licenses for City Staff	X		
		Microsoft Enterprise Agreement	# of Office 365 Licenses for City Staff	X		
		Mobility	# of Devices (Laptops & Desktops)	X		
		O365 Data Gov Support Svcs	# of Office 365 Licenses for City Staff	X		
		Office 365	# of Office 365 Licenses for City Staff	X		
		Sharepoint Online	# of Office 365 Licenses for City Staff	X		
		Windows Enterprise	# of Devices (Laptops & Desktops)	X		
	Community Technology and Broadband	Annual Tech Matching Fund	100% CF	X		
		Digital Equity	100% CF	X		
Digital Security & Risk						
	Digital Security & Risk	Compliance	AIA	X		
		Cyber Security / Risk Mgmt	AIA	X		
		Emergency Management	AIA	X		
		Security Operations	AIA	X		
Applications						
	Business Applications	BAT-Business Apps	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Business License and Taxes	100% FAS	X		
		CAD & RMS	# of Public Safety Radios	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Citywide Windows 10 Upgrade	# of Devices (Laptops & Desktops)	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 2018 Actual Expenditures	X		
		Fire And Police Support Svcs	# of Public Safety Radios	X		
		Hansen 8	# of Hansen 8 Licenses	X		
		HR Applications-Other	Other Applications Allocation-HR Apps	X		
		HRIS	# of Annual HRIS Paychecks	X		
		HRIS Support Svcs	# of Annual HRIS Paychecks	X		
		Maximo	# of Maximo Licenses	X		
		Peoplesoft	% of 2018 Actual Expenditures	X		
		Work & Asset Mgmt Support Svcs	# of Licenses by Dept (Hansen 8, Maximo & WAMS)	X		
		Work & Asset Mgmt Systems	# of WAMS Licenses	X		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
		Youth Opportunity Portal	Youth Opportunity	X		
	Platform Applications	Accela Enterprise Platform	Accela Permits	X		
		Accela Support Svcs	Accela Permits	X		
		Autocad Enterprise Platform	# of AutoCAD Licenses	X		
		BAT-Platform Apps	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		CRM Enterprise Platform	Modified 6-Fund Based on 2018 Actuals	X		
		CRM Support Svcs	Modified 6-Fund Based on 2018 Actuals	X		
		Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
		GIS / CADD Support Svcs	# of ESRI Licenses (50%) + GIS Staff (50%)	X		
		GIS-Core	# of ESRI Licenses (50%) + GIS Staff (50%)	X		
		Middleware / Integration	AIA	X		
		Outage Management System (OMS)	# of OMS Licenses	X		
		SDCI Accela Work Group	100% SDCI		X	
	Service Modernization	BAT-Service Modernization	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		BI & Analytics Support Svcs	AIA	X		
		BI Support Svcs	AIA	X		
		Data Integration	AIA	X		
		Data Services	AIA	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Enterprise Architect	AIA	X		
		Open Data	Modified 6-Fund Based on 2018 Actuals	X		
		Quality Assurance	AIA	X		
		Service Modernization Support	AIA	X		
	Department Initiatives	Business Applications Svcs	100% PRJ		X	
		CHIPS	100% DEEL		X	
		Client Solutions Svcs	100% PRJ		X	
		Democracy Voucher Program	100% ETH		X	
		Digital Workplace Svcs	100% PRJ		X	
		FAS Animal Shelter	100% FAS		X	
		FAS Budgeted IT Init	100% FAS		X	
		FAS CPIMS Assessment	100% FAS		X	
		FAS Risk Mgmt Info Syst-RMIS	100% FAS		X	
		Frontline Digital Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		OIRA NCP Database Replcmt	100% OIRA		X	
		Platform Application Svcs	100% PRJ		X	
		SCL Budgeted IT Initiatives	100% SCL		X	
		SCL Internal Op Initiatives	100% SCL	X		
		SCL NERC Cyber Security	100% SCL		X	
		SDCI Budgeted IT Init	100% SDCI		X	
		SDHR Budgeted IT Initiatives	100% SDHR		X	
		SDHR Customer Svc Tracking Sys	100% SDHR		X	
		SDOT Budgeted IT Init	100% SDOT		X	
		SDOT Street Use Permitting	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	
Client Solutions						
	Client Solutions	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	AIA Modified for L&A	X		
		Client Service Directors	AIA Modified for L&A	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 Adopted budget positions
Learning Management	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 SFD and SPD, based on Adopted budget positions
IT projects	Major IT systems replacement project cost recovery	Allocated to departments based on Adopted budget positions

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Targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 18 small 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>Fully burdened cost of 1.0 FTE Sfty/Occ Health Coord allocated to departments based on a three-year running average of CDL-holding employees</p> <p>All other costs allocated 100% to Workers Comp Fund 10110 and recovered through the WC 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 100% to Workers Comp Fund 10110 and recovered through the WC pooled costs, based on claims usage data

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Central Service Cost Allocations by paying funds – Informational Only

These transfers reflect reimbursements for general government work performed on behalf of certain revenue generating departments.

2020 Adopted Budget Central Service Departments

Charging Department	2018 Adopted	2019 Adopted	2020 Endorsed	2020 Adopted
City Auditor	1,085,999	948,765	949,428	879,842
City Budget Office	1,909,380	1,882,651	1,873,841	1,846,410
Civil Service Commission	137,301	102,926	102,746	104,112
Office for Civil Rights	132,422	454,631	457,086	571,195
Office of Employee Ombud	-	-	-	231,131
Office of Intergovernmental Relations	1,421,666	1,331,037	1,326,979	1,264,809
Office of Sustainability and Environment	2,188,733	2,521,183	2,565,179	2,486,513
Law Department	10,054,970	11,871,493	11,704,841	12,051,959
Legislative Department	3,354,804	4,181,219	4,140,942	4,079,352
State Auditor	503,636	504,644	504,644	504,492
Emergency Management	1,828,108	2,118,573	2,118,573	2,145,067
Total	22,617,019	25,917,122	25,744,258	26,164,879

Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only

	2019 Adopted	2020 Adopted
Arts		
2018 Bond Issue		
King Station TI for Arts	528,070	497,433
Arts Fund Total	528,070	497,433
Bond Interest & Redemption Fund - LTGO		
2009 Bond Issue		
Market 96 Refunding	469,875	468,625
2010A BAB Issue		
Alaskan Way Tunnel / Seawall	108,107	102,418
Bridge Rehab (BTG)	372,313	353,057
Bridge Seismic (BTG)	148,553	140,874
Fire Station Projects	52,057	46,167
Golf	6,478	5,724
King Street Station (BTG)	6,458	6,112
Mercer West (BTG)	147,817	140,199
Spokane (BTG)	82,925	78,625
2014 Bond Issue		
Benaroya Hall Equipment	122,675	117,925
SCIDPDA-A	175,038	170,038
SCIDPDA-B	184,519	184,144
2017B Bond Issue		
SCIDPDA Refunding	537,490	539,890
Bond Interest & Redemption Fund - LTGO Total	2,414,305	2,353,798
Cumulative Reserve Subfund - REET I		
2008 Bond Issue		
Bridge Rehab (REET I)		
2009 Bond Issue		
Bridge Rehab (REET I)		
North Precinct	46,125	
2010A BAB Issue		
Alaskan Way Tunnel / Seawall (REET)		
Fire Station Projects	577,714	574,346
2010B Bond Issue		
Southwest Precinct	836,700	835,200
Westbridge	558,650	554,900
2011 Bond Issue		
Bridge Rehab (REET I)		
Bridge Rehab (REET I) (from 2011 Spokane)		
Seattle Center House	381,350	379,863
2012 Bond Issue		
SR 519 (REET)		
2013A Bond Issue		

	2019 Adopted	2020 Adopted
Fire Facilities	839,069	839,519
North Precinct	278,106	278,306
2014 Bond Issue		
North Precinct	447,956	445,956
2015A Bond Issue		
Bridge Rehab (REET I)		
Fire Facilities	330,225	332,225
Northgate Land Acquisition	221,375	223,875
South Precinct	302,375	
2016A Bond Issue		
Fire Station 5	128,950	125,950
Fire Stations	694,950	693,575
North Precinct	391,500	437,125
2017 Bond Issue		
Fire Station 22	440,500	441,250
Fire Station 5	286,300	285,300
2018 Bond Issue		
Fire Station 2	96,200	94,200
Cumulative Reserve Subfund - REET I Total	6,858,046	6,541,590
Cumulative Reserve Subfund - REET II		
2012 Bond Issue		
Alaskan Way Tunnel / Seawall	352,250	354,750
Aquarium Pier 59	1,419,750	1,414,250
Fremont Bridge Approaches	105,250	106,500
2015A Bond Issue		
Alaskan Way Viaduct	356,625	354,125
Aquarium Pier 59	125,500	125,875
2018 Bond Issue		
Low Income Housing	1,000,000	
Cumulative Reserve Subfund - REET II Total	3,359,375	2,355,500
Cumulative Reserve Subfund - Unrestricted		
2009 Bond Issue		
Northgate Park	206,640	
2010B Bond Issue		
Park 90/5 - 2001	247,282	250,002
Police Training Facilities	210,300	211,050
Training Facilities	381,608	386,070
2011 Bond Issue		
Facility Energy Retrofits-CTR	56,200	58,713
Facility Energy Retrofits-DPR	55,750	53,375
Facility Energy Retrofits-FAS	78,500	80,063
2012 Bond Issue		
Joint Training Facility	133,200	132,950
2013B Bond Issue		
Park 90/5 Police Support Acquisition	532,107	505,699
2015A Bond Issue		

	2019 Adopted	2020 Adopted
Park 90/5 Police Support Acquisition	286,000	286,000
2016A Bond Issue		
Park 90/5 Earthquake Repair	666,825	670,565
Cumulative Reserve Subfund - Unrestricted Total	2,854,411	2,634,486
Finance and Administrative Services Fund		
2010B Bond Issue		
City Hall	3,274,163	3,270,913
Civic Center Open Space	377,800	376,800
Justice Center	3,252,088	3,259,838
Park 90/5 - 2001	80,003	80,883
2012 Bond Issue		
City Hall	374,200	374,200
Justice Center	374,200	374,200
SMT Base	134,250	134,000
2013A Bond Issue		
Financial IT Upgrades		
2013B Bond Issue		
Park 90/5 Police Support Acquisition	172,152	163,609
Seattle Municipal Tower Acquisition	5,807,538	5,519,322
2014 Bond Issue		
Financial IT Upgrades	1,419,625	
IT Electronic Records	604,750	
SMT Critical Infrastructure	466,375	
2015A Bond Issue		
City Hall	766,000	751,750
Civic Center Open Space	732,875	
Electronic Records	307,125	307,500
Justice Center	1,951,875	1,900,375
SeaPark	410,000	
Seattle Municipal Tower & Police Support	2,261,546	2,261,546
2016A Bond Issue		
Financial IT Upgrades (FAS)	2,342,250	2,341,000
Park 90/5 Earthquake Repair	215,738	216,948
SMT IDT Server Closets	369,125	369,000
2017 Bond Issue		
Financial IT Upgrades (FAS)	1,730,500	1,729,000
2018 Bond Issue		
Financial IT Upgrades (FAS)	1,062,750	1,061,750
2019X Bond Issue		
FAS IT Initiative	36,041	130,250
SMT Chiller	101,391	376,375
2020X Bond Issue		
FAS IT Initiative		45,423
SMT Chiller		200,850
SMT Elevator		46,350
Finance and Administrative Services Fund Total	28,624,358	25,291,880

	2019 Adopted	2020 Adopted
General Fund		
2009 Bond Issue		
Alaskan Way Tunnel / Seawall (GF)	205,000	
Jail	44,844	
North Precinct		
Northgate Land Acquisition	287,000	
Northgate Park		
Rainier Beach Community Center	517,625	
Rainier Beach Community Center (reallocated from NG)	285,360	
2010B Bond Issue		
Bridge Rehab (GF)	425,000	
2010B Bond Issue		
Alaskan Way Tunnel / Seawall (GF)	718,269	713,501
Ballard Neighborhood Center	363,400	362,400
Park 90/5 - 2001		
Police Training Facilities		
Southwest Precinct		
Training Facilities		
2011 Bond Issue		
Facility Energy Retrofits-CTR		
Facility Energy Retrofits-DPR		
Facility Energy Retrofits-FAS		
Rainier Beach Community Center	323,144	324,131
2012 Bond Issue		
Joint Training Facility		
Rainier Beach Community Center	446,150	449,150
SR 519 (GF)	191,750	194,250
2013A Bond Issue		
B&O IT (Orig Proj)		
City Hall TI (from 2013 B&O)		
Critical Infrastructure - WP/EOC (from 2013 B&O)		
North Precinct		
Rainier Beach Community Center	433,750	436,250
Video Mobile Data Terminals		
2013B Bond Issue		
Concert Hall	471,668	465,403
Park 90/5 Police Support Acquisition		
2014 Bond Issue		
North Precinct		
South Park Bridge	675,275	672,150
2015A Bond Issue		
Park 90/5 Police Support Acquisition		
SLU Streetcar	124,750	124,125
South Park Bridge	338,900	335,775
South Precinct		
Zoo Garage	137,750	138,125
2015B Bond Issue		
Pike Market PCN	1,945,383	1,945,389
2016A Bond Issue		

	2019 Adopted	2020 Adopted
Alaska Way Corridor (GF)	317,325	319,825
Financial IT Upgrades (GF)	585,125	582,375
Jail	42,150	86,025
North Precinct		
Northgate Land Acquisition	160,200	428,325
Park 90/5 Earthquake Repair		
Parking Pay Stations (GF)	1,092,912	1,465,250
2016B Bond Issue		
Pike Market PCN	390,556	390,506
2017 Bond Issue		
Financial IT Side Systems	226,250	228,250
Financial IT Upgrades (GF)	323,000	321,500
Municipal Court IT	331,250	334,500
2017B Bond Issue		
Mercer Arena	330,848	328,248
2018A Bond Issue		
Financial IT Side Systems	50,500	48,750
Municipal Court IT	726,500	732,000
Pay Stations	295,750	295,250
Police IT	148,500	148,500
SRI - Department Capital Needs	164,750	169,250
2018B Bond Issue		
Low Income Housing	357,068	0
2019A Bond Issue		
Criminal Justice IT (Municipal Court IT)	94,631	458,625
Low Income Housing	405,563	0
Police Car Computers	146,417	712,250
2019B Bond Issue		
Low Income Housing	58,750	0
2020A Bond Issue		
Criminal Justice IT (Municipal Court IT)		309,000
General Fund Total	14,124,311	13,519,078
Information Technology Fund		
2013A Bond Issue		
Data Center	283,250	286,200
2014 Bond Issue		
Data Center Long	873,650	874,275
Data Center Short	3,669,500	
IT Computing Architecture	199,875	
IT Enterprise	435,625	
2015A Bond Issue		
Data Center Short	1,056,250	1,060,875
IT Enterprise	242,375	240,875
IT Service Tools	511,875	512,500
2016A Bond Issue		
Data Center Long	224,875	222,000
2017 Bond Issue		
Sea Muni Twr TI	526,750	524,750

	2019 Adopted	2020 Adopted
2019X Bond Issue		
IT Computing Architecture	50,444	246,500
IT Data Telephone	118,559	574,875
SMT Remodel - IT	54,075	262,250
2020X Bond Issue		
IT Computing Architecture		33,990
IT Data Telephone		224,798
SMT Remodel - IT		30,900
Information Technology Fund Total	8,247,103	5,094,788

Library Fund

2012 Bond Issue		
Library Garage	401,500	397,250
Library Fund Total	401,500	397,250

Parks & Recreation Fund

2010A BAB Issue		
Golf	73,402	71,759
2010B Bond Issue		
Interbay Golf Facilities	386,400	389,400
Westbridge	120,000	120,000
2011 Bond Issue		
Golf	160,925	160,825
2012 Bond Issue		
Aquarium Pier 59 Entry	169,000	168,000
Golf	286,650	283,900
Magnuson Bldg 30	314,750	313,000
2013A Bond Issue		
Golf	120,413	118,313
2013B Bond Issue		
Magnuson Bldg 11	546,918	544,918
Magnuson Bldg 30	489,700	488,425
2014 Bond Issue		
Golf	373,238	373,238
2015A Bond Issue		
Golf	136,425	133,175
Parks & Recreation Fund Total	3,177,820	3,164,952

Seattle Center Fund

2012 Bond Issue		
McCaw Hall (long)	121,000	116,250
Seattle Center Fund Total	121,000	116,250

SPU Drainage & Wastewater Fund

2010B Bond Issue		
Park 90/5 - 2001	10,910	11,030
Training Facilities	20,203	20,439
2012 Bond Issue		

	2019 Adopted	2020 Adopted
Joint Training Facility	7,600	7,300
2013B Bond Issue		
Park 90/5 Police Support Acquisition	23,475	22,310
2015A Bond Issue		
Seattle Municipal Tower & Police Support	11,515	11,515
2016A Bond Issue		
Park 90/5 Earthquake Repair	29,419	29,584
SPU Drainage & Wastewater Fund Total	103,121	102,178

SPU Solid Waste Fund

2010B Bond Issue		
Park 90/5 - 2001	6,000	6,066
Training Facilities	11,112	11,241
2012 Bond Issue		
Joint Training Facility	3,850	3,700
2013B Bond Issue		
Park 90/5 Police Support Acquisition	15,650	14,874
2015A Bond Issue		
Seattle Municipal Tower & Police Support	6,909	6,909
2016A Bond Issue		
Park 90/5 Earthquake Repair	19,613	19,723
SPU Solid Waste Fund Total	63,133	62,513

SPU Water Fund

2010B Bond Issue		
Park 90/5 - 2001	19,455	19,669
Training Facilities	36,028	36,450
2012 Bond Issue		
Joint Training Facility	13,850	13,300
2013B Bond Issue		
Park 90/5 Police Support Acquisition	39,125	37,184
2015A Bond Issue		
Seattle Municipal Tower & Police Support	23,030	23,030
2016A Bond Issue		
Park 90/5 Earthquake Repair	49,031	49,306
SPU Water Fund Total	180,520	178,939

Transportation Fund

- 2008 Bond Issue**
- Arterial Asphalt and Concrete (from 2008 Mercer) (BTG)
- Bridge Rehab (BTG)
- Bridge Rehab (REET I)
- Bridge Seismic (BTG)
- King Street Station (BTG)
- Lander St (BTG)
- Mercer (BTG) (Orig Project)
- Spokane (BTG)

	2019 Adopted	2020 Adopted
2009 Bond Issue		
Bridge Rehab (BTG)	645,750	
Bridge Rehab (REET I)		
King Street Station (BTG)	82,000	
Spokane (BTG)	1,855,250	
Spokane (BTG) (Redirected from Jail)	134,531	
2010A BAB Issue		
Alaskan Way Tunnel / Seawall		
Alaskan Way Tunnel / Seawall (REET)		
Bridge Rehab (BTG)	2,023,967	
Bridge Rehab (Gas Tax)		2,358,762
Bridge Rehab (CPT 10%)	425,000	
Bridge Rehab (Gas Tax)		425,000
Bridge Seismic (BTG)	976,819	1,111,795
King Street Station (BTG)	43,339	47,445
Mercer (BTG) (Orig Proj)		
Mercer West (BTG)	722,244	822,448
Mercer West (BTG) (from 2010A BABS Mercer)	248,054	282,972
Spokane (BTG)	546,273	620,069
2011 Bond Issue		
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane))	399,223	399,294
AAC Northgate (BTG) (from 2011 Spokane)	322,240	
AAC Northgate (Gas Tax) (from 2011 Spokane)		322,298
Arterial Asphalt & Concrete (from 2011 Spokane (BTG))	31,918	31,924
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane))	19,077	19,080
AWV - Parking/Prgm Mgt (CPT-2.5%)	280,325	278,225
Bridge Rehab (BTG)	116,499	117,255
Bridge Rehab (BTG) (from 2011 Spokane)	145,008	
Bridge Rehab (Gas Tax) (from 2011 Spokane)		145,034
Bridge Rehab (REET I)		
Bridge Rehab (REET I) (from 2011 Spokane)		
Bridge Seismic (BTG)	139,419	
Bridge Seismic (Gas Tax)		140,506
Bridge Seismic (BTG) (from 2011 Bridge Rehab)	415,028	
Bridge Seismic (Gas Tax) (from 2011 Bridge Rehab)		417,721
Bridge Seismic (BTG) (from 2011 Spokane)	177,232	
Bridge Seismic (Gas Tax) (from 2011 Spokane)		177,264
Chesiahud (BTG) (from 2011 Spokane)	80,560	80,574
King Street Station (BTG)	288,244	285,294
Linden (BTG) (Rdcd for AA - from 2011 Spokane)	109,819	109,839
Mercer West (CPT)	579,069	582,944
Mercer West (CPT) (from 2011 Bridge Rehab - BTG)	196,592	197,868
Mercer West (CPT) (from 2011 Spokane)	145,008	145,034
Mercer West (from 23rd (BTG) (from 2011 Spokane))	19,689	19,692
Seawall (CPT)	890,900	886,225
Sidewalks (BTG) (from 2011 Spokane)	80,560	80,574
Spokane (Rdcd for AAC (BTG) (Orig Proj))	80,866	80,881
2012 Bond Issue		

	2019 Adopted	2020 Adopted
AWV - Parking/Prgm Mgt (CPT-2.5%)	322,500	324,250
Linden (BTG)	410,350	411,850
Mercer West (CPT) (from 2012 Mercer)	333,400	334,400
Seawall (CPT)	185,700	185,700
2015A Bond Issue		
Alaskan Way Corridor (CPT-2.5%)	278,600	281,850
Arterial Asphalt and Concrete (from 2008 Mercer) (BTG)	497,750	
Arterial Asphalt and Concrete (from 2008 Mercer) (Gas Tax)		545,000
Bridge Rehab (BTG)	281,875	
Bridge Rehab (Gas Tax)		282,875
Bridge Rehab (CPT10%)	342,750	
Bridge Rehab (Gas Tax)		344,500
Bridge Seismic (BTG)	112,250	
Bridge Seismic (Gas Tax)		108,750
CWF Overlook (CPT-2.5%)	94,425	92,175
King Street Station (BTG)	233,875	236,375
Lander St (BTG)	340,125	
Lander St (Gas Tax)		374,625
Mercer (BTG) (Orig Project)	4,784,625	5,241,000
Mercer (from zoo bonds) (BTG)	1,122,125	1,119,500
Spokane (BTG)	1,122,875	1,236,500
2016A Bond Issue		
23rd Ave Corridor (CPT-10%)	508,125	
23rd Ave Corridor (Gas Tax)		506,125
Alaskan Way Corridor (CPT-2.5%)	877,425	589,157
Bridge Rehab (BTG)	362,500	
Bridge Rehab (Gas Tax)		967,000
Habitat Beach (Repurpose Main Corr)		223,625
King Street Station (BTG)	41,250	119,250
Parking Pay Stations (CPT-10%)	368,588	
S. Lander St. Grade Separation (Repurpose from AK Corr)		63,893
Parking Pay Stations (CPT-10%)		
Seawall (CPT-2.5%)	539,750	537,000
Spokane (BTG)	285,500	2,050,250
Spokane (BTG) (Redirected from Jail)	125,900	257,525
Transit Corridor	63,600	62,100
2017 Bond Issue		
23rd Ave Corridor (CPT-10%)	64,192	65,815
Alaskan Way Corridor (CPT-2.5%)	395,800	128,081
Alaskan Way Corridor - Habitat beach		204,841
Alaskan Way Corridor – from Lander		66,536
Bridge Rehab (CPT-10%)	156,465	157,703
City Center Streetcar (CPT-10%)	311,750	315,250
Habitat Beach (CPT-10%) (Repurpose from 23rd Ave in 2018)	44,608	40,968
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab)	170,373	171,721

	2019 Adopted	2020 Adopted
Habitat Beach (Repurpose from Bridge Rehab in 2018)	20,862	
S. Lander St. Grade Separation (Repurpose AC Corridor)		202,933
Seawall LTGO (CPT-10%)	1,446,873	1,448,653
Habitat Beach	178,827	
2017B Bond Issue		
CWF Overlook (CPT-2.5%)	226,263	226,063
2018 Bond Issue		
Alaskan Way Corridor (CPT-2.5%)	474,250	439,860
2018B Bond Issue		
Alaskan Way Corridor (CPT-2.5%)		60,477
CWF Overlook (CPT-2.5%)	234,540	234,940
2019X Bond Issue		
Alaskan Way Corridor (CPT-2.5%)	482,354	929,200
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	42,681	78,650
Seawall (CPT-2.5%)	146,003	214,450
2019B Bond Issue		
CWF Overlook (CPT-2.5%)	40,556	65,107
2020X Bond Issue		
Alaskan Way Corridor (CPT-2.5%)		569,951
CWF Overlook (CPT-2.5%)		79,954
Transportation Fund Total	29,867,762	32,3827,441
Low-Income Housing Fund		
2020B Bond Issue (Taxable)		
Low Income Housing (local Option)		834,300
Low-Income Housing Fund Total		834,300
Short-Term Rental Fund		
2018B Bond Issue		
Low Income Housing (local Option)		1,355,468
2019B Bond Issue		
Low Income Housing (local Option)		650,952
Short-Term Rental Fund Total		2,006,419
Grand Total	100,924,835	97,533,793